

## Admission to Membership

### The Institute of Cost Accountants of India

**Advancement to Fellowship  
Date of Advancement :  
29th June 2012**

M/2614

Shri Hari Ram Gupta  
BCOM, FCMA  
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61, Vasundhra Enclave,  
Delhi 110 096

M/4123

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Anandamoyee Co-op.  
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Road, Kolkata 700 067

M/5594

Shri Partha Sarathi Guin  
BCOM(HONS), FCMA  
4B/43, Kalpataru Estate,  
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Mumbai 400 093

M/5939

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Hehal, Ranchi 834 005

M/6650

Shri Bimalendu Lodh  
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Haltu, Kolkata 700 078

M/6731

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M/6802

Shri Balachandran Thekke-  
dathu Ramanpillai  
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tage Apartments,  
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Ernakulam 682 012

M/7359

Shri Swapan Kumar Kundu  
BSC, FCMA  
West Balia, Near Baro Bat  
Tala, Garia Station Road,  
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M/7458

Shri Jonmejoy Mondal  
BSC, FCMA  
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Naihati 743 165

M/7673

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M/8271

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M/8794

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BSC, LLB, FCMA  
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M/9226

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M/9457

Dr. Asim Kumar Chattopa-  
dhyay  
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M/9473

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M/9748

Shri D. Raman  
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M/9990

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M/10854

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M/11268

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M/11350

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M/11368

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M/11765

Shri Pushpakumar Raman  
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M/11987

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M/12136

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M/12421

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M/13185

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Rana  
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M/13685

Shri Lukose M. L.  
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(Via), Kottayam 686 612

M/13737

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Sriranjani Apartments,  
Bannerghatta Road Post,  
Bilekahalli, Nr. J.P. Nagar IV  
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M/13827  
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BCOM, FCMA  
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Shri Gopalakrishnan  
Chanduvarath  
MCOM, FCMA  
Prasanthi, Pollath Vakayil  
Lane, Kizhakkumpattukara,  
Thrissur 680 005

M/14572  
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BCOM, FCMA  
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M/15333  
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MCOM, FCS, FCMA  
No. 50, Anugraha Apart-  
ments, Kamarajar Road,  
Peelamedu,  
Coimbatore 641 004

M/15386  
Shri Adarsh Kumar Agarwal  
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Burmamines,  
Jamshedpur 831 007

M/15520  
Shri S. Rengappon Manivannan  
MCOM, FCMA  
99, IVth Street, Ram Nagar,  
S.S. Colony, Madurai 625 010

M/15834  
Shri Parapattu Varghese  
Nainan  
BSC, MBA, FCMA  
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Edapally, Kochi 682 024

M/15912  
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M/15955  
Shri Suresh S. Anandham  
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M/16319  
Shri Nav Ratan Gupta  
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Powergrid Corporation of  
India Ltd., Saudamini,  
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M/16672  
Shri Vivek Agarwal  
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M/16962  
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Kochi 682 024

M/17312  
Shri Basawaraj Aneppa  
Gudda  
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Mahatma Basaweshwara  
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endra Swamy Math,  
Gulbarga 585 105

M/18397  
Shri Balaji Raman  
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M/18458  
Shri Sandeep Kapoor  
MCOM, FCMA  
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Faridabad 121 009

M/18537  
Shri Rajan Awasthi  
BCOM, FCMA  
5C/41, 1st Floor, New  
Rohtak Road,  
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M/18601  
Shri Srinivas Kumar  
Sugguna  
MCOM, FCMA  
Sugguna Management  
Consultancy, Flat # 502,  
Grande Towers, Plot # 62 &  
71 / 3 RT, Near Community  
Hall, S R Nagar,  
Hyderabad 500 038

M/18757  
Ms. Rita Das  
BCOM, FCMA  
15B, Ballygunge Circular  
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Kolkata 700 019

M/20204  
Shri Subhasish Dutta  
BCOM, FCMA  
Block - I, Flat - 703, Spring  
Fields Apartment, Sarjapur  
Road, Opp : HDFC Bank,  
Bangalore 560 102

M/20421  
Shri Rajesh Kumar Gupta  
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FCA, FCMA  
L-187, Shastri Nagar,  
Delhi 110 052

M/21722  
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BCOM, ACA, FCMA  
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dency, 12-13-830/38/1,  
Gokul Nagar, Near Sundeey  
Market, Tarnaka,  
Secunderabad 500 017

M/21755  
Dr. P. S. Deva Kumar  
MCOM, PHD, ACA, ACS,  
FCMA  
"Sai Darsanam", 31 - B,  
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Nagar, Kawdiar Post,  
Thiruvananthapuram  
695 003

M/21948  
Shri Amarnath Tripuramallu  
BCOM, FCMA  
C/o. T. Subrahmanyam &  
Sons, No. 1, Ekambareswara  
Agraharam, Park Town,  
Chennai 600 003

M/22283  
Shri Joginder Singh Gujral  
BCOM, ACA, FCMA  
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M/22349  
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MCOM, FCMA  
Sector 9, House No. 1246,  
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Sahibabad 201 012

M/22461  
Shri Dattatraya Chandrakant  
Patil  
MCOM, LLB, FCMA  
MSEB, Koyana Colony, SR  
Type II, Room No. 2, Nashi  
Naka, Mahul Road, Chem-  
bur, Mumbai 400 074

M/22788  
Shri Thanu S. S.  
BSC, LLB, MBA, ACS,  
FCMA  
Company Secretary, Kerala  
Transport Development Fi-  
nance Corpn. Ltd., Level 8  
(6th Floor), Trans Towers,  
Vazhuthacaud,  
Thiruvananthapuram 695014

M/22986  
Shri Vishwanath Bhat  
BCOM, FCMA  
Vishwanath Bhat & Co., No.  
307, Pariwar Palace, Deva-  
rachickanahalli, B.G. Road,  
Bangalore 560 076

M/23339  
Shri Vishwanath Vijay  
Kulkarni  
BCOM, FCMA  
B-1, Bhakti Co-op. Housing  
Society, Budhaji Nagar, Near  
TMT Bus Depot, Kalwa,  
Thane 400 605

M/23414  
Shri Prashant Vijaykumar  
Gupte  
BCOM, FCMA  
Manager - Finance, J.K. Files  
(India) Ltd., J.K. Gram,  
Thane (West) 400 606

M/23816  
Shri Avijit Guha  
BCOM (HONS), FCMA  
155/130, Banerjee Para  
Road, West Putiary,  
Kudghat, Kolkata 700 041

M/24263  
Shri Ajitesh Chatterjee  
ME(MECH.), FCMA  
Kar Gali, Fatak Gora,  
(Nanda Ghosh 3rd Lane),  
Chandannagore 712 136

M/24490  
Shri Sebastian A. Mathew  
MCOM, MA(ECO), MBA,  
LLB, FCMA  
Arattukulangara, North of  
Rly. Stn., P.O. Ettumanoor,  
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M/24547  
Ms. Manju Rani  
MCOM, FCMA  
SKA-201, Shipra Karishna  
Vista, Ahinsa Khand, Plot  
No. 14, Indirapuram,  
Ghaziabad 201 014

M/24735  
Shri Mahesh Nagorao  
Deshpande  
MCOM, FCMA  
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Divine Apt., White Fields  
Road, Opp. Jayabheri Silicon  
County, Kothaguda,  
Hyderabad 500 084

M/24758  
Md. Md. Sad Khan  
BCOM, FCMA  
S. Khan & Associates,  
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pulia, Sector 16, Indira Nagar,  
Lucknow 226 016

M/24759  
Shri Anirban Lahiri  
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Swastik Co.op H. Soc. Ltd.,  
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Colony, Rangal,  
Kolkata 700 084

M/24946  
Shri K. Suryanarayanan  
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ments, Ground Floor, No. 1,  
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M/25370  
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Abhirampuram,  
Chennai 600 018

M/25505  
Shri Deepak Saboo Rupna-  
rayan  
BCOM, FCA, FCMA  
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12, K.A.S. Road, Matunga,  
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M/25519  
Ms. Mamta Kapoor (Shah)  
MCOM, FCMA  
5/31, Subhash Nagar, IInd  
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M/25737  
Shri Shalinder  
MCOM, MPHIL, MBA, FCMA  
Sr. Accounts Officer, Indian  
Oil Corporation Ltd.,  
Finance Department, Panipat  
Refinery, Panipat 132 140

M/25739  
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M/25867  
Shri Hradesh Kumar  
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M/25874  
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M/26197  
Shri Binod Kumar Singh  
MCOM, FCMA  
Manager - III (F&A), Jaypee  
Ayodhya Grinding Opera-  
tions, Sales-A/C., Vidyut  
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Ambedkar Nagar 224 238

M/26304  
Shri Bappa Majumdar  
MCOM, FCMA  
Bappa Majumdar & Associ-  
ates, Flat No. 202, Bldg. No.  
GB 3/5, Ajmera Housing  
Society, Pimpri,  
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M/26347  
Shri Sumeet Bahadur  
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Flat No. 310, Highland  
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M/26396  
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M/26413  
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M/26415  
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Ghaziabad 201009

**The Institute of Cost  
Accountants of India**

**Admission to Fellowship on  
the Basis of MOU With IPA,  
Australia :**

**Date of Admission :  
25th June 2012**

I/32599  
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I/32600  
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FCMA  
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I/32601  
Sir Peter Aaron Shelton  
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I/32602  
Mr. Keok Lay Tan  
FIPA, FCMA  
Company Director & Secre-  
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Kualalumpur,  
Malaysia 50400

**The Institute of Cost  
Accountants of India**

**Admission to Associateship  
on The Basis of MOU With  
IMA, USA**

**Date of Admission :  
29th June 2012**

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C/32604  
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C/32605  
Mr. Thomas Mathew Panicker  
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Food Service FZE, 807,  
Le Solarium, Dubai Silicon  
Oasis, Dubai, U.A.E. 22827

C/32606  
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C/32607  
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**The Institute of Cost Accountants of India**

**Admission to Associateship on The Basis of MOU With IPA, Australia**

**Date of Admission : 25th June 2012**

I/32608  
Mr. Yan Hai Zou  
MIPA, ACMA  
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**The Institute of Cost Accountants of India**

**Admission to Associateship Date of Admission : 29th June 2012**

M/32609  
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M/32611  
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BCOM, ACMA  
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M/32612  
Shri Kadiyam Srinivas Rao  
BCOM, ACMA  
First Military Line, Berhampur, Dist - Ganjam, Berhampur 760 001

M/32613  
Shri Bhanu Prakash Badike  
BCOM, ACMA  
H. No. 15-5-756, Ashok Bazar, Afzal Gunj, Hyderabad 500 012

M/32614  
Shri Praveen Kachrulal Bangad  
BCOM, ACMA  
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M/32615  
Shri Swapnil Ramkrishna Dahake, MCOM, ACMA  
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M/32616  
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Jr. Accounts Officer M/s. Abbott Healthcare Pvt. Ltd., 4, Corporate Park, Sion Trombay Road, Mumbai 400 071

M/32617  
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M/32618  
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MCOM, ACMA  
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M/32619  
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ACMA  
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M/32620  
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M/32621  
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M/32622  
Shri Harsh Dhull  
ACMA  
4589/13, Jai Mata Market, Tri Nagar, Delhi 110 035

M/32623  
Ms Shemanti Mazumdar  
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Project Manager M/s. CSC India Pvt. Ltd., A - 44, 45, Sector - 62, DLF IT Park, Near Fortis Hospital, Noida 201 301

M/32624  
Shri Sanjeev Kapoor  
BCOM(HONS), FCA, ACMA  
B - 141, Gama - I, Greater Noida 201 308

M/32625  
Shri Manoj Kumar Sharma  
ACMA  
392 - A, Pocket - N, Janta Flats, Sarita Vihar, New Delhi 110 076

M/32626  
Shri Nitin Bajaj  
ACMA  
Sanjay Cloth Store, Nyama Bazar, Lachhmangarh (Sikar) Sikar 332 311

M/32627  
Shri Arunkumar R Pandya, BSC(HONS), ACA, ACMA  
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M/32628  
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4 / 6, Jayram Building, Flat - FOA & FOB, United India Colony, II Cross Street, Kodambakkam, Chennai 600 024

M/32629  
Shri Ashok Kumar Verma  
BCOM, ACMA  
House No. 1408/21, Prem Nagar (P.L.), Rohtak 124 001

M/32630  
Shri Mukesh Kumar  
BSC, ACMA  
Manager M/s. Hema Engg. Inds. Ltd., 1/3, K. M. Stone, Khandsa Road, Sectioa, Gurgaon 122 001

M/32631  
Shri Nemani Sudhir Kumar  
ACMA  
204, Gharonda Sargam Apts., Mylargadda, Sitafal Mandi, Secunderabad 500 061

M/32632  
Shri Thomson M Joseph  
BCOM, ACMA  
Chief Cost Accountant, United Steel Industrial Company, P.O. Box 1370, Safat 13014, Kuwait Safat 13014

M/32633  
Shri R Venkatakrishnan  
BCOM, ACMA  
Flat No. 104, C - Block Bhavyas Anandam, Nizampet Road, Kukatpally, Hyderabad 0

M/32634  
Ms Poonam Deepak Malvankar  
BCOM, ACMA  
New Uma Apartment, A/6, Lokhandi Pada, Panvel Raigad 410 206



- M/32635  
Shri Ravi Inani  
BCOM, ACMA  
D - 305, Bld. No. 2, N G Park,  
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Rawalpada, Dahisar - E.,  
Mumbai 400 068
- M/32636  
Shri Kaushal Anilkumar  
Pandya  
BCOM, ACMA  
A-20, Riddhi Siddhi  
Bunglows, Behind Subhash  
Garden, Mora Bhagal,  
Surat 395 005
- M/32637  
Ms Krishnali Gogoi  
BCOM, ACMA  
Accounts Officer M/s.  
Assam Electricity Grid  
Corpn. Ltd., O/o. The  
General Manager, MRT  
Division, Narengi,  
Guwahati 781 026
- M/32638  
Ms Nalinee Bal Jagtap  
MCOM, ACMA  
B - 302/303, Shivshakti CHS  
Ltd., Off : Chincholi Bandar  
Road, Malad (West),  
Mumbai 400 064
- M/32639  
Shri Jay Tekriwal  
ACMA  
F - 302, Sai Swar, Sector - 02,  
Kharghar,  
Navi Mumbai 410 210
- M/32640  
Shri Anil Kumar Jha  
ACMA  
10, Nelco CHS Ltd., Plot No.  
43A, Sector - 12, Near Petrol  
Pump, Kharghar,  
Navi Mumbai 410 210
- M/32641  
Shri Karthik Nithyanandham  
BCOM, ACMA  
No. B-7, MMDA Colony, Wa-  
ter Tank Road, Arumbakkam,  
Chennai 600 106
- M/32642  
Shri Vinay Bansal  
ACMA  
Pyarelal Hospital, Raj Chopla,  
G. T. Road, Modinagar,  
Ghaziabad 201 201
- M/32643  
Shri Rahul Gaur  
ACMA  
C-151, Street No. 4,  
Parvatiya Anchal, Sant  
Nagar, Burari,  
Delhi 110 084
- M/32644  
Shri Anand Kumar Mishra  
ACMA  
A - 7 / A, Chhatrapur  
Enclave, Phase - 2,  
New Delhi 110 074
- M/32645  
Shri Nagendra Prasad  
Gupta  
MCOM, ACA, ACS, ACMA  
17 - J, C/o. Ramvir Nagar,  
Near Mohan Baba Temple,  
Fazalpur, Mandawali,  
Delhi 110 092
- M/32646  
Shri Amit Kumar Agrawal  
BCOM, ACMA  
C/o. Basant Agrawal, M/s.  
Ganga Stores, H. B. Road,  
Kokar, Ranchi 834 001
- M/32647  
Shri Arun Krishne M K  
ACMA  
Maliyekkal - (H), Keera-  
mpilly Parambu, Lal Salam  
Lane, PO - Pachalam,  
Pachalam 682 012
- M/32648  
Ms Deepali Dilipkumar  
Agarwal  
BCOM, ACMA  
House No. 1172, 2nd Floor,  
Sector - 9, Near Community  
Centre, Gurgaon 122 001
- M/32649  
Shri Chetan Budhiraja  
BCOM(HONS), ACMA  
DG III/ 63, Vikas Puri,  
New Delhi 110 018
- M/32650  
Shri Mahendra Kamalakar  
Chaudhari  
MCOM, ACMA  
C/o. Ramesh Tukaram  
Attarde Shree Dutt Nagar,  
Nr. Vijalpur Rly. Crossing,  
Vijalpur, Navsari 396445
- M/32651  
Shri Kausik Guha  
BCOM (HONS), ACMA  
Flat No. 3BA-815, 8th Floor,  
Tower No. 4, River Heights,  
Rajnagar Extension,  
(NH - 58),  
Ghaziabad 201 003
- M/32652  
Shri Manish Jayantiprasad  
Gupta  
ACMA  
5, Shreemangal Apartment,  
Mahatma Nagar,  
Nasik 422 007
- M/32653  
Shri S Muthu Ganesh  
BCOM, ACMA  
62A F-1, Akshya Flats,  
Murugappa Reddy Street,  
Venkatapuram, Ambattur,  
Chennai 600 053
- M/32654  
Shri Manish Gupta  
BCOM, ACMA  
18/18, Amarnath Jha Marg,  
George Town,  
Allahabad 211 002
- M/32655  
Shri Deepak Joshi  
ACMA  
PZ - 307, Pratap Vihar - IInd,  
Gali No. 3, Near Rathore  
Chakki, Sultanpuri,  
Delhi 110 086
- M/32656  
Shri Amarjyoti Mahapatro  
ACMA  
Sr. Manager M/s. Shriram  
City Union Finance Ltd.,  
Santhome, Chennai 600 004
- M/32657  
Ms Sonali Mohapatra  
MCOM, ACMA  
Flat No. 11, Plot No. 333,  
Dasharathi Enclave, Jaydev  
Vihar, Bhubaneswar 751 013
- M/32658  
Shri Bibhuti Bhusana  
Mohanty  
MCOM, LLB, MBA, ACMA  
Plot - N - 1 / 276,  
IRC Village, Nayapalli,  
Bhubaneswar 751 015
- M/32659  
Shri Pradip Kumar Mishra  
BSC, LLB, ACMA  
Flat No. 4 / A, Anu Apart-  
ment, M - 22, Gorachand  
Road, Kolkata 700 014
- M/32660  
Shri Amit Kumar  
ACMA  
H. No. 243, Ward No. 5, Near  
Old Basdehra Gate, VPO -  
Basdehra, Dist/Teh : Una  
Una 174 315
- M/32661  
Shri Ved Prakash Kashyap  
BCOM, ACMA  
Assistant Manager M/s. P G  
F Ltd., 2nd Floor, Vaishali  
Building, Paschim Vihar,  
New Delhi 110 063
- M/32662  
Shri Sarvesh Kumar  
ACMA  
H. No. 2098, Gali No. 1,  
Radha Krishna Mandir Wali  
Gali, Nr. Sant. Tara Chand  
School, Parvatiya Colony  
IInd., Faridabad 121 005
- M/32663  
Shri Mani Kumar V R  
Kesavarapu  
ACMA  
Dy. General Manager  
(Finance) E. I. D. Parry  
(India) Ltd., No. 234, Dare  
House, Parrys Corner,  
Chennai 600 001
- M/32664  
Shri Pankaj Kumar Pandey  
BCOM(HONS), ACMA  
Assistant Manager M/s.  
PACL (I) Ltd., 7th Floor,  
Gopaldas Bhawan,  
28, Barakhamba Road,  
New Delhi 110 001
- M/32665  
Shri Sankar Tiruchendurai  
Ramamurthy  
BCOM, ACA, ACMA  
A 7E, Uttayalakshmi Apart-  
ments, Raghavendrapuram  
II Street, Srirangam,  
Tiruchirapalli 620 006

- M/32666  
Shri Lokanath Sahu  
BCOM(HONS), ACMA  
S/o. Ananda Ch. Sahu,  
At - Kadalibada Street,  
PO- Gusaninuagam,  
Dist - Ganjam,  
Berhampur 760 003
- M/32667  
Shri Arindam Saha  
MBA, ACMA  
J - 39, 1st Floor, Pandav  
Nagar, Patparganj,  
Delhi 110 092
- M/32668  
Shri R. Surendran  
BCOM, ACMA  
12, 6th Street, Sankar Nagar,  
Pammal, Chennai 600 075
- M/32669  
Shri Ajay Kumar Sahu  
BCOM, ACMA  
Flat No. S 1, Akash Deep  
Apt. 1, Door No. 47, 5th  
Main, 5th Cross, CPV Block,  
Ganga Nagar Extn.,  
Bangalore 560 032
- M/32670  
Shri Gaurav Sabharwal  
BCOM, ACMA  
RZ - A - 34, T - Block, Street  
No. 5, Shukkar Bazar, Uttam  
Nagar, New Delhi 110 059
- M/32671  
Shri Rammohan Thammineni  
BCOM, ACMA  
H. No. 12-2-709, Flat - 102,  
Karol Bagh, Padmanaba  
Nagar, Mehidipatnam,  
Hyderabad 500 028
- M/32672  
Shri M. Yuvaraj  
BCOM, ACMA  
No. 5, Pillayar Koil Street,  
Adambakkam,  
Chennai 600 088
- M/32673  
Shri M Arumugam  
BBA, FCA, ACMA  
69 D/3, Toovipuram Second  
Street, Thoothukudi 628 003
- M/32674  
Shri Badri Narayana  
Pabbisetty  
MCOM, ACMA  
No. 8, 39th Street, Ashok  
Nagar, Chennai 600 083
- M/32675  
Shri Mukesh Sarowgi  
ACMA  
Eminent Complex, Flat No.  
303, 10, D J Road,  
Bhadrakali 712 233
- M/32676  
Shri Khurshid Ansari  
BCOM(HONS), ACMA  
16/362 - I, Bapa Nagar,  
Pyare Lal Road, Karol Bagh,  
New Delhi 110 005
- M/32677  
Shri Sumit Bansal  
BCOM, MBA, ACMA  
Model Road, Street No. 1,  
House No. 2, Nabha,  
Patiala 147 201
- M/32678  
Ms Krishna Kumari Chhetry  
BCOM(HONS), ACMA  
Assistant Manager (Finance)  
M/s. C & C Constructions  
Ltd., Plot No. 70, Sector - 32  
Gurgaon 122 001
- M/32679  
Ms Minal Dinesh Desai  
BCOM, ACMA  
Row House No. B-3, Arihant  
Garden, Kadolkar Colony  
No. 2, Talegaon Dabhade,  
Tal : Maval, Pune 410 506
- M/32680  
Shri Vikas Gupta  
MCOM, MBA, ACMA  
Street No. 5, New Patel  
Nagar, Nava Dist.,  
Patiala 147 201
- M/32681  
Shri Arun Kumar Ganotra  
BCOM (HONS), ACMA  
C-8, M I G Flat No. 2,  
Lawrence Road, Keshav  
Puram, Delhi 110 035
- M/32682  
Shri Kapil Jain  
ACMA  
DB - 105 E, LIG Flats, Hari  
Nagar, New Delhi 110 064
- M/32683  
Shri Ashish Kumar Jain  
MCOM, ACMA  
Asstt. Manager - Cost M/s.  
RSAL Steel Pvt. Ltd.,  
201, Horizon Building,  
Nath Mndir Road, South  
Tukoganj, Indore 452 001
- M/32684  
Shri Rajive Kumar Kedia  
BCOM(HONS), LLB, ACMA  
Proprietor/Director M/s.  
Rajive Kumar Kedia S D  
Choudhury Complex,  
Behind Andhra Bank, A. T.  
Road, Guwahati 781 001
- M/32685  
Shri Tapas Kumar Maharana  
BCOM(HONS), ACMA  
C/o. Satyananda Maharana,  
At/Po : Kainfulia, Via :  
Nayagarh, Nayagarh 752 063
- M/32686  
Shri Seshadri Ramaswamy  
BCOM(HONS), ACMA  
4, Priyadarshini, C-8-D  
Estate, Rifle Range Road,  
Ghatkopar (West),  
Mumbai 400 086
- M/32687  
Shri Ganesh Sankararaman  
BCOM, FCA, ACMA  
D-604, Ittina Akkala Apart-  
ments, Rajapalya, ITPL  
Main Road,  
Bangalore 560 048
- M/32688  
Shri Ashishkumar M Shah  
BE(MECH), ACMA  
1, Taxashila Society, Opp :  
Zaver Nagar, Waghodia  
Road, Vadodara 390 025
- M/32689  
Shri S A Valliappan  
BCOM, ACMA  
Parthas Krishna Tulasi Flat,  
28, V V Colony, First Street,  
Adambakkam,  
Chennai 600 088
- M/32690  
Shri Vikash Sharma  
BCOM(HONS), ACMA  
C/o. Sandeep S Sharma &  
Co., Room No. 511,  
Parmeshwari Building,  
Chatribari, A. T. Road,  
Guwahati 781 001
- M/32691  
Shri Prasanna Venkatesh  
MCOM, ACMA  
No. 6 (New No. 11), Balaji  
Singh Street, Jones Road,  
Saidapet, Chennai 600 015
- M/32692  
Shri Praveen Teja Basani  
MCOM, ACMA  
Flat No. 101, H. No. 2 - 102,  
Sri Nilaya KLR Apartment,  
Near Gram Panchayat,  
Ramanathapur,  
Hyderabad 500 013
- M/32693  
Shri Babu Pallipat Baby  
BCOM, ACMA  
No. 90, S & P Garden,  
Nolambur, Madhuravoyl,  
Chennai 600 095
- M/32694  
Shri Rinu C C  
ACMA  
38 Arden Terrace, Leicester,  
U. K., LE3 - IEA,  
Leicester 0
- M/32695  
Shri G Chitraboopathy,  
BCOM, ACMA  
3/5, "Sudha Flats", First  
Cross Street, Hindu Colony,  
Nanganallur,  
Chennai 600 061
- M/32696  
Shri Ramesh Kolluru  
MCOM, ACMA  
# EWS 1215, 3rd Floor,  
Near Bank of Maharashtra,  
KPHB Colony 1st Phase,  
Kukatpally,  
Hyderabad 531 036
- M/32697  
Ms Soni Murahari  
MCOM, MBA, ACMA  
H. No. 4-4-145, Chowdhari  
Colony, Vikharabad, Ranga  
Reddy Dist.,  
Rangareddy 501 101

- M/32698  
Shri Anirvan Roy  
BSC, ACMA  
Park View City 1,  
Block I - 902, Sohna Road,  
Gurgaon 122 018
- M/32699  
Shri S Ramachandran  
BCOM, ACA, ACMA  
Flat - B, "Golden Castle",  
Plot No. 788, 21 Ramasamy  
Salai, K K Nagar,  
Chennai 600 078
- M/32700  
Shri Niraj Kumar Vishwa-  
karma  
BCOM, ACMA  
SH. 13/124, Tarna Bazar,  
Shivpur, Varanasi 221 003
- M/32701  
Ms Kritika Chaurasia  
BCOM(HONS), ACMA  
Panchsheel Nagar, Road No.  
2, PO - Hehal, Pandra, Ratu  
Road, Ranchi 834 005
- M/32702  
Shri D Venkatesh  
BCOM, ACMA  
94/1, 2nd Main, 4th Block,  
Daivakrupa, Thayagara-  
janagar, Bangalore 560 028
- M/32703  
Shri Sanjay Nandi  
BCOM(HONS), ACMA  
AJ - 254, Salt Lake City,  
Sector - II,  
Kolkata 700 091
- M/32704  
Shri Ravishankar K T  
BCOM, MBA, ACMA  
No. 80, 4th Cross, Talakaveri  
Layout, Vibuthipuram  
Village, Basavanagar,  
Bangalore 560 058
- M/32705  
Ms Latha Ramesh  
MCOM, MBA, ACMA  
Villa - H 99, Mothers Nest,  
Himagiri Meadows,  
Bannerghatta Road,  
Bangalore 560 083
- M/32706  
Shri Ramesh Subramanian  
MCOM, LLM, FCS, ACMA  
S - 3, Sangath Apartments,  
M G R Nagar, I Street,  
Velachery,  
Chennai 600 042
- M/32707  
Shri Vishal Shukla  
BCOM, ACMA  
227/7, Yamiyaganj,  
Lucknow 226 003
- M/32708  
Shri Sudeep Kumar Singh  
BCOM, ACMA  
40, B L Roy Road, Pilkhana,  
Howrah 711 101
- M/32709  
Shri Ajit Kumar Sahoo  
ACMA  
At/Po : Bileinali, Via :  
Athamallik, P.S. : Handapa,  
Dist - Angul,  
Angul 759 125
- M/32710  
Shri Nagarjunrao V.S. Akula  
BCOM, ACMA  
C/o. Wet Canteen, 97 Arty  
BDE, Near SBI., Cantonment  
Area, Aurangabad 431 002
- M/32711  
Shri Roshan Agarwal  
BCOM(HONS), ACMA  
Mahavir Drishti, B- 604, Plot  
No. 4, Sector - 12, Kharghar,  
Navi Mumbai 410 210
- M/32712  
Shri Piyush Bhayani  
ACMA  
126, C. R. Avenue, Near Md.  
Ali Park, 4th Floor,  
Kolkata 700 073
- M/32713  
Shri Manoj Kumar Bhalla  
MCOM, MBA(FIN), CMA,  
ACMA  
Flat No. B-403, Jagdambe  
Apartment, C - 58 / 25,  
Sector - 62, Dist - G. B.  
Nagar, Noida 201307
- M/32714  
Ms Deepikaa L S  
BCOM, MBA, ACMA  
No. 16, Sunkuwar Agra-  
haram Street, Chintadripet,  
Chennai 600 002
- M/32715  
Shri Navneet Gupta  
BCOM, ACMA  
39 - B, MIG Flats, Sheikh  
Sarai, Phase - I,  
New Delhi 0
- M/32716  
Shri Praveen Kumar Garg  
ACMA  
Hotel Sheela Opp : SBI, Tar  
Gali, Mall Road,  
Mussoorie 248 179
- M/32717  
Ms Subramanian Hema  
ACMA  
"DEVI SPRINGS" New No.  
67/3, Old No. 33/3, New  
Street, Mylapore,  
Chennai 600 004
- M/32718  
Shri Venkatesh Iyer  
MCOM, ACMA  
C-3, Gajjar Apartment, Near  
Shanti Park, Upanagar,  
Nasik 422 006
- M/32719  
Shri Rajesh Kumar  
BCOM(HONS), ACMA  
Asst. Manager - Accounts &  
Finance M/s. Delta Steel  
Company PLC., House No.  
6B, Delta Steel Town - 3  
Delta, Warri, Nigeria  
Warri
- M/32720  
Shri M Sathish Kumar  
ACMA  
No. 50, Big Street, PO / Vill  
- Vasudevanpattu Taluk :  
Chengam, Via : Pachal,  
Thiruvannamalai 606 704
- M/32721  
Shri Rajan Mani  
BCOM, ACMA  
B - 908, Rajhans Apartment,  
4/4, Ahinsa Khand - 1  
Indirapuram,  
Ghaziabad 201 014
- M/32722  
Shri Ramesh Mannepalli  
MCOM, ACMA  
D. No. 25 - 3 - 1503, Pragati  
Nagar, 6th Street, Podalukur  
Road, Nellore 524 004
- M/32723  
Ms Usha Devi Punnoil  
MCOM, ACMA  
No. 148/1, "Sree Vishnu",  
James Road, Kammanahalli,  
St. Thomas Town - PO.,  
Bangalore 560 084
- M/32724  
Shri Ravindranadhan C  
MSC, LLB, ACMA  
"Sivapuram" (KNRA - II), B  
T C Road, PO - Maradu,  
Kochi 682304
- M/32725  
Ms R Gowri, FCA, ACMA  
# 63 / 1, Raghavendra Flats,  
Senthana Street, Venkatesh  
Nagar, Virugambakkam,  
Chennai 600092
- M/32726  
Shri Rajesh S, BSC  
ACMA  
Nandanam, Puzhavathu,  
Changanacherry 686 101
- M/32727  
Shri R. Balasundaram  
BCOM, ACMA  
104/36, Thiyagaraja Swami  
Koil Street, Rasipuram,  
Nammakkal Dist.,  
Namakkal 637 408
- M/32728  
Shri Aravindh Rajaram  
ACA, ACMA  
No. 14, Balakrishna Mudali  
Street, C - 1, Srividya Apart-  
ments, West Mambalam,  
Chennai 600 033
- M/32729  
Shri S Chockalingam  
BCOM, ACS, FCA, ACMA  
CFO & Company Secretary  
Shell MRPL Aviation Fuels  
& Services Pvt. Ltd., FF - 102,  
Prestige Sigma, Vittal Mallya  
Road, Bangalore 560 001

M/32730  
Shri S Lakshmanan  
ACMA  
49, Eakambaram Street,  
Arcot Road, Saligramam,  
Chennai 600 093

M/32731  
Shri Mukund Anant  
Sahasrabudhe  
MCOM, ACMA  
Flat No. 1, Silverwoods  
Apartments, S. No. 02/65,  
Plot No. 523, Mahatma  
Society, Kothrud,  
Pune 411 038

M/32732  
Shri Venkatesh Rajakal-  
mangalam Sattanathan  
ACA, ACMA  
Flat No. 22, Bldg. No. 30 B,  
Brindavan Hsg. Society,  
Thane (West), Thane 400 601

M/32733  
Ms Aruna Sharma  
MA, ACMA  
13/2, Nagar Nigam Plot,  
Near Ghiya hospital,  
Malviya Nagar,  
Jaipur 302 017

M/32734  
Shri Krunal Hareshbhai  
Thakkar  
MCOM, ACMA  
B-204, Vastushilp Apart-  
ments, Opp : Green Avenue  
Apartment, Nr. T G B Hotel,  
Adajan, Surat 395 009

M/32735  
Shri K Karthi  
BCOM, ACMA  
43 - E, Pocket - B 8, Mayur  
Vihar Phase - 3  
New Delhi 110 096

M/32736  
Ms Suman Agarwal  
BCOM, ACMA  
D - 03, BEL Colony,  
Sector-14, Panchkula 134 113

M/32737  
Ms Anuradha Rahul Desai,  
MCOM, ACMA  
Silver Estate, A 2 Flat No. 10,  
Bibwewadi, Near Bharat  
Jyoti Bus Stop, Pune 411 037

M/32738  
Shri Ashish Grover  
BCOM(HONS), ACMA  
H-34/115, Sector - 3, Rohini,  
Delhi 110 085

M/32739  
Shri Rahul Garg  
BCOM, ACA, ACMA  
House No. 3187, Sector - 27  
D, Chandigarh 160 019

M/32740  
Shri Muralidharan D  
BCOM, ACS, ACMA  
No. 14, 12th Cross, J P Nagar  
Third Phase,  
Bangalore 560 078

M/32741  
Ms Sumaira Nadeem Memon  
MCOM, ACMA  
Flat No. 8, Second Floor,  
Rosary Apartments,  
Nr. Nehru Stadium, Fatorda,  
Margao 403 602

M/32742  
Shri Anand Raman  
BCOM, ACA, ACMA  
1 - B, 801 Siddhachal Phase  
6, 2nd Pokhran Road, Thane  
(West), Thane 400 610

M/32743  
Shri Rajesh Umakant Shanoy  
BCOM, ACS, ACMA  
Gajalaxmi Niwas,  
681/B, Deccan Gymkhana,  
Near Garware Bridge,  
Pune 411 004

M/32744  
Ms Priyanka Shukla  
BCOM, ACMA  
B - 230, Sanchar Vihar, IIT,  
Mankapur, Gonda,  
Mankapur 271 308

M/32745  
Shri Ashok Kumar Behera  
ACMA  
Shanti Kunj, 1st Floor,  
Opp : Hotel Steel Regency,  
Anand Nagar, Bhiringi,  
Durgapur 713 213

M/32746  
Shri Supratim Dutta  
BCOM(HONS), ACA, ACMA  
Head - Strategic Planning,  
ITC Ltd., 37, J L Nehru Road,  
Kolkata 700 019

M/32747  
Shri Akhil Gupta  
BCOM(HONS), ACMA  
H. No. 1642, Sector - 15,  
Panchkula 134 113

M/32748  
Shri Vishal Kumar Gupta  
BCOM, FCA, ACMA  
10, R K Enclave, Arya  
Nagar, Jwalapur,  
Haridwar

M/32749  
Ms Aditi Gupta  
MCOM, ACMA  
10, R. K. Enclave, Arya  
Nagar, Jwalapur,  
Haridwar 249 407

M/32750  
Shri Jagadeesan S  
MCOM, MPHIL, ACMA  
New No. 19, Old No. 40-B,  
Nayakamar Street, West  
Mambalam, Chennai 600 033

M/32751  
Shri Tarun Kumar  
BCOM, ACMA  
C-6/141 - A, Keshav Puram,  
Delhi 110 035

M/32752  
Shri Vijay Kumar Kurruvella  
ACMA  
D. No. 6-3-93,  
3/5 Arundelpet,  
Guntur 522 002

M/32753  
Shri L Arun  
BCOM, MBA, ACMA  
72/2, Garden View Apart-  
ments, VI, Avenue, Anna  
Nagar West,  
Chennai 600040

M/32754  
Shri Sushil Kumar Mehra  
BCOM(HONS), ACMA  
103, Bangur Park,  
PO - Rishra, Dist - Hooghly,  
Rishra 712248

M/32755  
Shri Vinod Singh Rawat  
ACMA  
S/o. D S Rawat, Vill - Talla  
Surna, PO - Binta, Teh :  
Ranikhet, Dist - Almora,  
Ranikhet

M/32756  
Shri Sarbeswar Rout  
MCOM, ACMA  
C/o. ER. Kunjabihari  
Mohapatra Plot No. N - 1/  
233, IRC Village, Nayapalli,  
Bhubaneswar 751 015

M/32757  
Shri Sitaram P  
ACMA  
BOF - 21, MEL Colony,  
Mul Road,  
Chandrapura 442 401

M/32758  
Ms Lavanya Sakam  
ACMA  
Chief Executive - Finance &  
Accounts, Altec Corporation  
Ltd., Plot No. 51, Balaji  
Enclave, 4th Floor, Kodali  
Towers, Transport Road,  
Sikh Village,  
Secunderabad 500 009

M/32759  
Shri Thirupathi Ummala  
ACMA  
H. No. 5 - 58, Post - Chelapur,  
Mandal - Ghanpur,  
Dist - Warangal,  
Warangal 506 168

M/32760  
Shri V. Parthiban  
BCOM, ACMA  
B.O.F. - 9, MEL Colony,  
Mul Road,  
Chandrapura 442 401

M/32761  
Ms Radha Vijayaraghavan  
BCOM, FCS, ACMA  
Practicing Company Secre-  
tary No. 6 (Old No. 61 - A),  
M G Ramachandran Road,  
Kalakshetra Colony, Besant  
Nagar, Chennai 600 090

M/32762  
Shri Ashay Ramesh Chavan  
MCOM, ACMA  
A / 31, Sanjana C H S.,  
Sky - Build Village, Poisur,  
Kandivali (West)  
Mumbai 400 067

M/32763  
Shri Gulshan Kumar Batra  
ACMA  
5/6/1, Geeta Colony,  
Delhi 110 031



- M/32764  
Shri Vijaykumar Vaidheeswaran Iyer  
BCOM, FCA, ACMA  
73, Jupiter Apartments,  
41, Cuffe Parade,  
Mumbai 400 005
- M/32765  
Ms Archana Raghunath Karande  
MCOM, ACMA  
301, Samrat Ashok C H S.,  
Plot No. RSC 37, Gorai II,  
Borivali (West)  
Mumbai 400 091
- M/32766  
Ms Pinki  
ACMA  
D-275, Ganesh Nagar  
Pandav Nagar Complex,  
Delhi 110 092
- M/32767  
Shri Rajan Pandurang Shetye  
BCOM, ACMA  
14, Shanti Apartment,  
Nadiadwala Colony Road  
No. 1, Malad (West),  
Mumbai 400 064
- M/32768  
Shri Kamal Agarwal  
BCOM(HONS), ACMA  
Room No. 13, Rajendra  
Chatra Bhawan, 34 A, Ratu  
Sarkar Lane, Kolkata 700 073
- M/32769  
Shri Prabina Kumar Barik  
BCOM, ACMA  
At - Jahinbaj, PO - Machha-  
gaon, Jagatsinghpur 754 119
- M/32770  
Shri Pardeep Kumar  
BCOM, MBA, ACMA  
Vill - Jat Joshi,  
PO - Bahalgarh,  
Sonepat 131 001
- M/32771  
Shri Birendra Singh Rana  
MCOM, MBA(FIN), ACMA  
Flat No. 304, Plot No. B/57,  
Shree Krishna C H S.,  
Sector - 20, Nerul (W),  
Navi Mumbai 400 706
- M/32772  
Shri Dattay Navinchandra Modh  
BCOM, ACMA  
F/39/554, Sagar Apartment,  
Opp : Bhavsar Hostel,  
Nr. Vyas Vadi, Nava Wadaj,  
Ahmedabad 380013
- M/32773  
Shri Ajay Kumar Roy  
BCOM, ACMA  
E T P L., 5th Floor, Cluster -  
C, EON Free Zone, Kharadi,  
Pune 411 014
- M/32774  
Shri Bholu Singh  
ACMA  
C/o. Gulab Chand Ghai,  
St. No. R-2, Nand Singh  
Avenue, Khanna, Teh :  
Khanna, Dist - Ludhiana,  
Khanna 141 401
- M/32775  
Shri Manish Sharma  
BCOM(HONS), ACMA  
C - 4 / B, Guru Ram Das  
Nagar, Laxmi Nagar,  
Delhi 110 092
- M/32776  
Shri Gadum Santanu Kumar Dora  
BCOM(HONS), ACMA  
Accountant - Grade I, M/s.  
A P Civil Supplies Corpora-  
tion, Shad Nagar, Kailash  
Nagar, Adilabad 504 002
- M/32777  
Shri H Kartic  
MBA, ACMA  
A 511, Riverdale Apartments,  
IV Main Road Extension,  
Kottur Gardens, Kottur-  
puram, Chennai 600 085
- M/32778  
Ms Usha Krishnan  
ACA, ACMA  
C/o. S A Krishnan P. O. Box  
16797 Dubai United Arab  
Emirates, Dubai 16797
- M/32779  
Ms Neetu  
BCOM, ACMA  
E - 19, Saundrya Apartment,  
Near Arjun Tower,  
Ghatlodiya,  
Ahmedabad 380 061
- M/32780  
Ms Dhanashree Vijay-  
kumar Parab  
BCOM, MFM, ACMA  
B 2 / 7, "Deeplaxmi Society",  
Mithagar Road, Mulund  
(East), Mumbai 400 081
- M/32781  
Shri G Seshadri Subramanian  
BA, MBA(FIN), ACMA  
Flat - SB, Jains Anandita, 38,  
Baliyman Koil Street,  
Villivakkam,  
Chennai 600 049
- M/32782  
Shri SK Sultan Ahmed  
BCOM(HONS), ACMA  
BG - 19, Ittina Neela Apart-  
ment, Anandpura, Huskur  
Gate, E - City,  
Bangalore 560 100
- M/32783  
Ms Christina Davis C.  
BCOM, ACS, ACMA  
Flat No. D, Vikram Nivas,  
Ground Floor, 24/45  
Balamurugan Street, Vyasar-  
padi, Chennai 600 039
- M/32784  
Ms Mansi Dhoundiyal  
ACMA  
B - 147, West Vinod Nagar,  
Delhi 110 092
- M/32785  
Shri Pabitra Mohan Jena  
ACMA  
Vill - Nuagan, Post - Nuagan,  
Via - Olaver, Dist - Kendra-  
para, Kendrapara 754 227
- M/32786  
Ms Shoba Kizhakkepat  
BCOM, MBA(FIN), ACMA  
G - 12, Shera Square, 212,  
Choolaimedu High Road,  
Chennai 600 094
- M/32787  
Shri Rohit Harishbhai Maru  
ACMA  
102, Ghar Vihona Plot,  
B/H. Jagdish Bus Stop,  
Opp: Ghanshyam Govt. So-  
ciety, Cadila Road, New  
Ghodasar,  
Ahmedabad 380 050
- M/32788  
Ms Sandhya Rajesh Nair  
BCOM, ACMA  
Flat No. 201, Bldg. - B 3,  
Swarganga Apartment,  
Vallabh Nagar, Pimpri,  
Pune 411 018
- M/32789  
Ms Anju Rastogi  
BCOM(HONS), ACMA  
A-34, Raksha Vikas Appart-  
ments, Vikas Puri,  
New Delhi 110 018
- M/32790  
Shri Prodyumna Chatterjee  
BSC, ACMA  
C/o. P K Chatterjee  
Dakshinpara, Hirapur,  
PO-Hirapur, Dist - Burdwan,  
Hirapur 713325
- M/32791  
Ms Amrutha M George  
BCOM, ACS, ACMA  
W/o. Jose Antony Chackiath  
Chackiath House,  
Koonammavu - PO.,  
Ernakulam 683 518
- M/32792  
Shri Tonis Joseph  
BCOM, ACMA  
Meppurath (H),  
Thopramkudy - P.O.,  
Dist - Idukki,  
Idukki 685 515
- M/32793  
Shri Shailesh Kulkarni  
MCOM, ACMA  
C - 3, Dwarka Sai Paradise,  
Pimple Saudagar,  
Pune 411 027
- M/32794  
Shri Hari Gopal Mondal,  
BCOM(HONS), ACMA  
14, Hari Charan Banerjee  
Street, Khamarpara,  
Belurmath,  
Howrah 711 202
- M/32795  
Shri Himanshu Mittal  
MCOM, ACMA  
34, Patel Nagar, New Mandi,  
Muzaffar Nagar 251 001

M/32796  
Shri Murugaraj  
BCOM, ACMA  
5 / 174A, Seetharam Nagar,  
PO - Sakkottai, Kumbakonam,  
Dist - Thanjavur  
Kumbakonam 612 401

M/32797  
Shri Joseph Mathew  
BA, ACMA  
Unit - 29, 8775, 161 Street,  
Surrey, British Columbia,  
Canada Pin - V4N 5G3  
Surrey 0

M/32798  
Shri Chenna Keshava  
Prasad Malasani  
BCOM, ACMA  
Plot No. 704, Bhauya Akhila  
Excotika Apartment,  
Hydernagar, Kukatpally,  
Hyderabad 500 072

M/32799  
Shri Ratheesh Kumar M C  
MCOM, ACMA  
Assistant Manager - Costing  
SFO Technologies Digital  
Pvt. Ltd., Corporate Office,  
Plot No. 2, Cochin SEZ,  
Kakkanan, Cochin 682 037

M/32800  
Shri Jagdish Dahyabhai  
Satvara  
ACMA  
3, Baneshwari Park, B/H.  
Bhagyajivan Apartment,  
Jashodanagar, Vatva,  
G.I.D.C. Road,  
Ahmedabad 382 445

M/32801  
Ms Prutha Harshit Shah  
ACMA  
Prutha Shah & Co.,  
12, Ruchi, 36, Swastik  
Society, Navrangpura,  
Ahmedabad 380 001

M/32802  
Shri Suman Bikas Saha  
BCOM(HONS), ACMA  
P - 110, Kalindi Housing  
Estate, 1st Floor,  
Kolkata 700 089

M/32803  
Shri Gurdeep Singh  
MCOM, ACMA  
WZ - 33B, White Appart-  
ments, House No. C - 2, Gali  
No. 18, Krishna Park Extn.  
New Delhi 110 018

M/32804  
Shri Abhishek Bhishamlal  
Sethi  
ACMA  
Ocean View Castle, C - 203,  
Sector - 12, Plot - 110B,  
Shivaji Chawk, Kharghar,  
Navi Mumbai 410 210

M/32805  
Shri Raghavan S Sundar  
BCOM, ACA, ACMA  
501/200, Shweta Saroj,  
Gaothan Road 1, Chembur,  
Mumbai 400 071

M/32806  
Ms Tanvi Arvind Vayla  
BCOM, ACMA  
2 / 5174, Nr. Khambhati NI  
Wadi, Rustompura,  
Surat 395 002

M/32807  
Shri Mehul Jayantilal  
Danayak  
BCOM, ACMA  
B - 42, Someshwara Row  
Houses, Near Shyamal Row  
Houses, Satellite Road,  
Ahmedabad 380 015

M/32808  
Shri Hashim Abdul Karim  
ACMA  
Thettivila Kizakethil Thala-  
chira - P.O., Kottarakara,  
Kollam 691 538

M/32809  
Shri Palaniappan  
Nachiappan  
BCOM, LLB, ACS, ACMA  
Plot No. 3, Alamelu Illam,  
Amaravathy Street West  
Extension, Muthuswamy  
Nagar, Chrompet,  
Chennai 600 044

M/32810  
Shri V Prasanna  
ACMA  
21/4, T P Kovil Second Lane,  
Triplicane, Chennai

M/32811  
Shri Sarbajit Roy  
ACMA,  
3/78 A, Chittaranjan Colony,  
PO - Jadavpur University,  
Kolkata 700 032

M/32812  
Shri Ramakrishnan  
Sankaragupthan  
BCOM, ACMA  
5/1, K G Nagar, Kalengal  
Road, Sulur,  
Coimbatore 641 402

M/32813  
Shri Sudhir Vohra  
BCOM, ACMA  
# 2312 B, SBI Flats,  
Sector - 42 C,  
Chandigarh 160 036

M/32814  
Shri Tarun Garg  
BCOM, ACMA  
# 4569/2, Chatta Nanu Mall,  
Patiala 147 001

M/32815  
Shri Mohsinhusen F  
Chandulwala  
ACMA  
Taiwaga Limdi Masgid  
Behind Nagrik Bank  
Dabhoi, Vadodara 391 110

M/32816  
Ms Harini R.  
BCOM, ACMA  
New No.17, Old No.1 5th  
Cross Street, B. V. Nagar  
(South) Nanganallur  
Chennai 600 061

M/32817  
Ms Ruchi Jain  
ACMA  
Super Delux - 57, Minal  
Residency, J K Road,  
Bhopal 462 023

M/32818  
Shri Navdeep Singh Nandrajog  
MBA, ACMA  
H. No. 811, Phase - I, Urban  
Estate,  
Patiala 147 002

M/32819  
Shri Nitin Rastogi  
BCOM, ACMA  
D - 77, Shiv Mandir Wali  
Gali, Ganga Vihar,  
Delhi 110 094

M/32820  
Shri Mehul Chandrakant  
Shah  
BCOM, FCA, ACMA  
C 1/9, New Vrindavan C H  
S., 209 / 2 Range Hills Road,  
Pune 411 020

M/32821  
Ms Latha Raman  
BCOM(HONS), ACMA  
Financial Controller Petrofac  
Facilities Management Intl.  
Ltd., Petrofac House, AL  
Khan Road, Sharjah, U A E.,  
P.O. Box 23467  
Sharjah 23467

M/32822  
Shri Shwetank Mishra  
ACMA  
186, Block - B, Bangur  
Avenue, Kolkata 700 055

M/32823  
Shri Rajesh Bhattacharya  
M.TECH, ACMA  
C-11/16 Karunamoyee  
Estate, Salt Lake City,  
Sector - II, Kolkata 700 091

M/32824  
Shri Debdip Chowdhury  
ACS, ACMA  
Shradanjali Apartments,  
Flat - 1A, 12 J, Paikpara Row,  
Kolkata 700 037

M/32825  
Shri Prathaba Singh J  
BE, ACMA  
3/203 (Old No. 3/118),  
Lalitha Nagar, 3rd Street,  
Madanantapuram, Porur  
Chennai 600 125

M/32826  
Shri Tharun Raj K. J.  
BCOM, ACMA  
18/31, Loganathan Colony,  
Mylapore,  
Chennai 600 004

- M/32827  
Shri Yogesh Ashok Maslekar  
BCOM, MBA, ACMA  
B-591, "Ameya" Karnik  
Nagar, Behind W.I.T.  
College, Solapur 413 006
- M/32828  
Shri Manoja Kumar Mohanty  
ACMA  
C/o. Sudhakar Mohanty  
Grati India Roadways  
Arkhabhalipara,  
PO - Bhawanipatna,  
Bhawanipatna 766 001
- M/32829  
Ms Tanvi Vijaykumar Patel  
MCOM, ACMA  
B - 7, Anand Mangal Society,  
Kamala Nagar, Ajwa Road,  
Vadodara 390 019
- M/32830  
Shri Parshottam Devidas  
Patel  
MCOM, ACMA  
122/3, Rushikesh Nagar  
Society, Near Narayankunj  
Society, PO - Narmada  
Nagar, Bharuch 392 015
- M/32831  
Shri Conrad Claude Pessa  
BSC, LLB, ACMA  
Treasurer & Parttime  
Faculty, St. Xaviers College,  
Mahapalika Marg,  
Mumbai 400 001
- M/32832  
Shri Mithilesh Singh  
BCOM, ACMA  
61/4, Maitry Kunj, Risali,  
Bhilai Nagar,  
Bhilai Nagar 490 006
- M/32833  
Ms Preeti Srivastava  
MCOM, ACMA  
C/o. C N Sahai 7 A/2,  
Dali Bagh,  
Lucknow 226 001
- M/32834  
Shri Sunkara Praveendas N V S  
BCOM, ACMA  
Sanjeeva Reddy House,  
Plot No. 15, Sriram Nagar  
Colony, B N Reddy Nagar,  
Vanthalipuram,  
Hyderabad 500 070
- M/32835  
Shri Mudassar Riaz Syed  
MCOM, MPHIL, MBA,  
ACMA  
302, Sagar Darshan C.H.S.,  
926 Synagogue Street,  
Camp, Pune 411 001
- M/32836  
Shri V Sabarigirinathan  
ACMA  
Sri Sathyabai Illam, 1/803,  
MGR Street, Chellammal  
Nagar, Nanmangalam,  
Chennai 600 117
- M/32837  
Ms Sonia Dhiman  
BCOM(HONS), ACMA  
Accounts Officer, Power  
Grid Corporation of India  
Ltd., OB - 26, Grid Bhawan,  
Rail Head Complex,  
Near Bahu Plaza,  
Jammu 180 012
- M/32838  
Shri Amit Kumar  
BCOM(HONS), ACMA  
Qrt. No. 153, Sector - 3B,  
Bokaro Steel City,  
Bokaro Steel City 827 003
- M/32839  
Ms Leena Kumari  
BCOM, ACMA  
Asst. Accounts Officer  
Power Grid Corporation of  
India Ltd., OB - 26,  
Grid Bhawan, Rail Head  
Complex, Jammu 180 012
- M/32840  
Shri Ravi Ishvarbhai Patel  
MCOM, MPHIL, ACMA  
8/A, Prakash Society, Near  
Athwa Zone Office, Athwa  
Lines, Surat 395 001
- M/32841  
Shri Thyagaraju V.  
ACMA  
# 4, 3rd H Main, 13th Cross,  
Cholurpalya Magadi Road,  
Bangalore 560 023
- M/32842  
Shri Shailendra Bardia  
BCOM(HONS), LLB, FCA,  
ACMA  
Proprietor, S. Bardia & Co.,  
53, Abhishek, Nehru Park,  
Jodhpur 342 003
- M/32843  
Shri Ritesh Sanjaykumar  
Jayswal, BCOM, ACMA  
"Shree Bhavani Krupa"  
Opp. Shree Ramkrishna  
Apartment Behind Nehru  
Bhavan, Mahavir Colony,  
Raj Mahel Road,  
Kirtistambh,  
Vadodara 390 001
- M/32844  
Shri T. R. Madhavan  
MCOM, MBA, ACMA  
Old No. 32, New No. 4,  
Vivekanandapuram First  
Street, West Mambalam,  
Chennai 600 033
- M/32845  
Ms Padmapriya M  
MCOM, ACMA  
Plot No. 17, 3rd Cross, MKS  
Nagar, Koothapakkam,  
Cuddalore 607 002
- M/32846  
Ms Dhanashri Anandrao  
More  
ACMA  
Anandraj Bungalow, Near  
Narsinh Temple, Fort Area,  
Miraj, Dist - Sangli,  
Sangli 416 410
- M/32847  
Shri Pankaj Periwal  
BCOM(HONS), ACA, ACMA  
37/1, Jatindra Mohan  
Avenue, 3rd Floor,  
Kolkata 700 005
- M/32848  
Shri Vasudevulu Velluri  
MCOM, ACMA  
1/1A, G - C, Aswini Adithi  
Flats, 6th Main Road,  
Kasthuri Bhai Nagar,  
Adyar, Chennai 600 020
- M/32849  
Shri Rakesh Sharma  
BCOM(HONS), ACMA  
Flat No. 7C, Janyug Apart-  
ment, Opp : Rohini District  
Court, Rohini, Sector-14  
Extn., Delhi 110 085
- M/32850  
Ms Amisha Kamal Joshi  
MCOM, ACMA  
11, RMS Society, Near  
Memnagar Lake, Memnagar,  
Ahmedabad 380 052
- M/32851  
Shri Ramesh Kumar  
ACMA  
C/o. Gopal Goswami,  
1/9/1A, Azad Garh,  
P.O. Regent Park,  
Kolkata 700 040
- M/32852  
Shri Devarshi Oza  
BA(HONS), ACMA  
C 510, Satellite Township,  
Opp : Sherwood Public  
School, Pet Bashirabad,  
Medchal Road,  
Hyderabad 500 055
- M/32853  
Shri Srinivasaraghavan  
Rangarajan  
BCOM, ACA, ACMA  
11/6, First Cross Street,  
Secretariate Colony,  
Adambakkam,  
Chennai 600 088
- M/32854  
Shri Subrata Debnath  
BCOM, ACMA  
Dy. Manager (F & A) Tripura  
Natural Gas Co. Ltd.,  
33, Office Lane,  
Agartala 799 001
- M/32855  
Ms Nidhi Suresh Agrawal  
MCOM, ACMA  
Flat - 102, Bldg. No. 8,  
Neel Sankul, Near SBI Bank,  
Sector - 11 Kalamboli,  
Navi Mumbai 410 218
- M/32856  
Ms Bhawna Bajaj  
ACMA  
12/7, Subash Nagar,  
New Delhi 110 027
- M/32857  
Shri Vikrant Dimania  
ACMA  
B-70, IIIrd Floor, Lajpat  
Nagar - II,  
New Delhi 110 024

M/32858  
Shri Sridhara Rao Gali  
MSC, ACMA  
H. No. 4-29-12/25, Tripura-  
neni Rama Swamy Colony,  
National Club Road End,  
Gandhi Nagar, Tenali 52220

M/32859  
Shri Ankur Gupta  
ACMA  
KI - 2, Kavi Nagar,  
Ghaziabad 201 002

M/32860  
Shri Dileep Kumar  
Gonuguntla  
ACMA  
# Flat No. 201, Shirdi Sai  
Archade, Sri Krishna Nagar,  
Road No. 4, Dilshuk Nagar,  
Hyderabad 500 060

M/32861  
Ms Sowmya K  
BCOM, MBA, ACMA  
No. 213, 7th Cross, 3rd Main,  
SBM Colony, BSK I Stage,  
Bangalore 560 050

M/32862  
Shri Vipul Khemchandani  
ACMA  
O - 57, 2nd Floor,  
Lajpat Nagar - 2,  
New Delhi 110 024

M/32863  
Shri Rajan Khanna  
BCOM, FCA, ACMA  
346 C/2, Adarsh Nagar,  
Gurgaon 122 001

M/32864  
Shri Nitin Nijhawan  
ACMA  
Manager Accounts,  
M/s. Apollo Tyres Ltd.,  
7, Institutional Area,  
Sector - 32,  
Gurgaon 122 001

M/32865  
Shri Ashish Umeshkumar  
Patel  
MCOM, ACMA  
53, Ankit Society,  
Ramvadi Isanpur,  
Ahmedabad 382 443

M/32866  
Shri Premanand Pradhan  
BCOM, ACMA  
Finance Department,  
NTPC., Kahalgaon,  
Dist - Bhagalpur,  
Bhagalpur 813 214

M/32867  
Shri Sudhansu Pattanayak  
ACMA  
Asst. Manager - Finance  
Central Electricity Supply  
Utility of Orissa 2nd Floor,  
IDCO Towers, Janpath,  
Bhubaneswar 751 022

M/32868  
Ms Mamta Prasad  
BCOM(HONS), ACMA  
Cross Road No. 3,  
Q. No. 36 /L 5, AGRICO,  
Jamshedpur 831 009

M/32869  
Shri Yogender Pal Singh  
BCOM(HONS), MBA, ACMA  
S/o. Shripal Khatri, House  
No. 1230, Ward No. 30,  
Garhi Brahmanan,  
Sonepat 131 001

M/32870  
Shri Deepak Sharma  
MCOM, ACMA  
H. No. 2-3-64/10/1, 2nd  
Floor, Jaiswal Garden,  
Amberpet,  
Hyderabad 500 013

M/32871  
Shri Abhishek Shukla  
MCOM, ACMA  
LPT - 318, Sarojini Nagar,  
New Delhi 110 023

M/32872  
Shri Vijayakumar S  
MCOM, ACMA  
11/13, North Krishnan Street,  
Near East Railway Station,  
Kanchipuram 631 502

M/32873  
Ms Rohini Sharma  
BCOM(HONS), ACMA  
C/o. Arun Sharma, Maya  
Shree, Jagdeo Path, Lohia  
Path, Patna 800 014

M/32874  
Ms Namita Sharma  
BCOM, ACMA  
A-190, Raju Park,  
Devli Khanpur Road,  
New Delhi 110 062

M/32875  
Ms Sumitra Yadav  
BCOM, ACMA  
H. No. 1786/3, Rajiv Nagar,  
Main Bus Stand Road,  
Gurgaon 122 001

M/32876  
Shri Pranoy Bandhu Adhikary  
BSC, ACMA  
181/134, South Malaka,  
Allahabad 211 001

M/32877  
Shri Mubarak Ali  
MBA, ACMA  
# 134 BDA Austin Town  
Layout, Beside Infant Indian  
School, Bangalore 560 047

M/32878  
Shri Harsh Kumar Agarwal  
BCOM, ACMA  
Harsh Tent House, Near  
Animal Hospital, Thanagazi,  
Alwar 301 022

M/32879  
Shri Raheembaksh Jafar  
Bagwan  
MCOM, ACMA  
S/o. Jafar Bagwan,  
H. No. 4 - 4 - 97, Bagwan  
Galli, Deshmukh Bada,  
TQ- Aland  
Gulbarga 585 302

M/32880  
Ms Shilpi Bhatia  
BCOM, ACMA  
G - 167, South City,  
Rai Bareli Road,  
Lucknow 226 025

M/32881  
Shri Hitesh Dilipkumar Batra  
ACMA  
3 / B, Maharshi Dayanand  
Society, Kabir Chowk,  
Sabarmati,  
Ahmedabad 380 005

M/32882  
Shri Rajib Chakraborty  
MA, ACMA  
House No. 3470 A,  
Sector - 31 D,  
Chandigarh 160 030

M/32883  
Ms Prabha Goyal  
ACMA  
Lane A-12, Amar Colony,  
Subhash Nagar, Jwalapur,  
Haridwar 249 401

M/32884  
Ms Khushbu Sureshbhai  
Joshi  
MCOM, ACMA  
13, Atma Shraddha Soc - II,  
B/H. Lisa Park Bus Stop, H.  
T. Line Road, Subhanpura,  
Vadodara 390 023

M/32885  
Shri Mukesh  
BCOM, ACMA  
D - 568, Mangol Puri,  
New Delhi 110 083

M/32886  
Ms Pragati Mishra  
BCOM, ACMA  
9 / 700 Indira Nagar,  
Lucknow 226 016

M/32887  
Shri Prabhakar Mishra  
MCOM, ACMA  
Vill + Post - Todarpur,  
Dist - Hardoi,  
Hardoi 241 001

M/32888  
Shri P Satheesh  
MCOM, ACMA  
Manager (IA), M/s. Kerala  
Agro Machinery Corpn.  
Ltd., Athani,  
Ernakulam 683 585

M/32889  
Shri Ravi T. S.  
BSC, BL, ACS, ACMA  
21/4, Damodaran Street,  
Gopalapuram,  
Chennai 600 086



- M/32890  
Shri Venkata Subrahmanyam Ramadugu  
BCOM, ACMA  
Flat No. 101, Vedith Homes,  
Plot No. 93B & 94, Road No.  
3, New Maruthinagar,  
Hyderabad 500 060
- M/32891  
Shri Swapnil Anil Shinde  
ACMA  
B - 4 Nav - Natraj Society,  
270, Parvati Gaon,  
Pune 411 009
- M/32892  
Ms Subhasree Seetharaman  
MCOM, ACMA  
7, Cheran St., RMK Nagar,  
New Perungalathur,  
Vandalur Post,  
Chennai 600 048
- M/32893  
Shri Rupak Sharma  
MCOM, ACMA  
Jr. Accounts Officer O/o.  
The CGMT, BSNL., CMTS  
Accounts Section, 5th Floor,  
BSNL Bhawan, Panbazar,  
Guwahati 781 001
- M/32894  
Ms Shalini Soni  
MCOM, ACMA  
C - 2147/25, Indira Nagar,  
Lucknow 226 016
- M/32895  
Ms S Shanthi  
MCOM, ACMA  
Sri Padmakrishna, Plot No.  
57, Kambar Street, Bharath  
Nagar, Madurai 0
- M/32896  
Shri N Sundar  
MSC, MBA, ACMA  
87, 1st Floor, Aurobindo  
Street, Pondicherry 605 001
- M/32897  
Shri V R Venkataraman  
ACMA  
14, Narasimhan Street,  
Gurusamy Nagar,  
Madanandapuram, Porur,  
Chennai 600 116
- M/32898  
Shri Jairaj Gautam  
MSC, ACMA  
Dy. Manager Costing, M/s.  
Renfro India Pvt. Ltd., Gat  
No. 1231 (Part), Sanaswadi,  
Shirpur 412208
- M/32899  
Shri Biju T. J.  
BCOM, ACMA  
Thachara House,  
PO - Kanimangalam,  
Thrissur 680 027
- M/32900  
Shri Ravinder Kumar  
MCOM, ACMA  
H. No. 759, Buta Singh  
Colony, Opp : Subhash  
Gate, Karnal 132 001
- M/32901  
Shri Kapil Saini  
ACMA  
H. No. 2631, 4th Crossing,  
MSB Ka Rasta, Johari Bazar,  
Jaipur 302 003
- M/32902  
Ms Brinda U G  
BSC(HONS), ACMA  
33/10, Welcome Colony,  
Anna Nagar West Extn.,  
Thirumangalam,  
Chennai 600 101
- M/32903  
Shri Purnachandra Rao  
Koramutla  
ACMA  
PO - Bhattu Vari Palle,  
Mandal - Karempudi,  
Guntur 522 614
- M/32904  
Shri S N S K Raghava Rao  
MCOM, ACMA  
S/o. S V L Narasimha Rao,  
PO + MD - Bellamkonda,  
Guntur 522 411
- M/32905  
Ms Bharathi R  
BCOM, ACMA  
Manager - Accounts, M/s. K  
Raheja Corporate Services  
Pvt. Ltd., No. 202-203, Raheja  
Point No. 17/2, Magrath  
Road, Ashok Nagar,  
Bangalore 560 025
- M/32906  
Ms Divya Snehalatha  
Sudhakaran  
MBA, ACMA  
FD 5, HAL Senior Officers  
Enclave, Old Madras Road,  
C V Raman Nagar Post,  
Bangalore 560 093
- M/32907  
Shri Somashekara A C  
BCOM, ACMA  
S/o. Cheluvaiah Abbana-  
kuppe, Bidadadi Indl. Area,  
Post - Bidadadi, Ramana-  
garam, Bangalore 562 109
- M/32908  
Shri Samar Dhar  
MCOM, ACMA  
Proprietor, S D Consultancy,  
77/1/2, Raj Mohan Road,  
PO-Uttarpara, Dist-Hooghly,  
Uttarpara 712 258
- M/32909  
Shri Sagar Rajendrakumar  
Modi  
BCOM, LLB, ACMA  
25 - Vijay Park Society,  
Gor Nokuvo, Maninagar -  
East, Ahmedabad 380 008
- M/32910  
Shri Balaram Naidu Marrapur  
ACMA  
Narasimhuni Peta - Vill,  
Bobbili - Mandal  
Vizianagaram 535 573
- M/32911  
Shri Manoranjan Nanda  
MCOM, ACMA  
At-Bakher Pur,  
PO-Malanda, Via - Kanak  
Pur, Jagatsinghpur 754 136
- M/32912  
Shri Anantkumar Suresh-  
bhai Patel  
MCOM, ACMA  
At/Post - Rampur (Mukhi-  
fali), Tq : Dholika,  
Ahmedabad 387 810
- M/32913  
Shri Guruprasad V  
BCOM, ACA, ACMA  
21, Telecom Colony, New  
Timber Yard Layout, Mysore  
Road, Bangalore 560 026
- M/32914  
Ms Nayana Vishnu Ambekar  
ACMA  
B - 408, Raj Darshan Apt.,  
Louiswadi,  
Thane (West) 400 604
- M/32915  
Shri Jaffer Sadique A  
BCOM, ACMA  
No. 18, 2nd Floor, Pen-  
sioners III Cross Lane, Near  
H 1 Police Station,  
Old Washermenpet,  
Chennai 600 021
- M/32916  
Shri Vineet Behl  
BCOM, ACMA  
3235, Phase - 2, Urban Estate,  
Dugri Road,  
Ludhiana 141 013
- M/32917  
Shri Noorul Ameen  
BCOM, ACMA  
No. 287, Nainar Street,  
Kayal Patnam, Thoothukudi  
District,  
Kayal Patnam 628 204
- M/32918  
Shri Arun Gupta  
BCOM(HONS), ACMA  
303, IIIrd Floor, Rohini Com-  
plex, WA - 121, School Block,  
Shakarpur,  
Delhi 110 092
- M/32919  
Shri P. S. Jayaprakash  
MCOM, MBA, ACMA  
Plot No. 18, Shawwalace  
Colony, Chitlapakkam,  
Chennai 600 064
- M/32920  
Shri Amolkumar Dilip-  
kumar Kala  
MCOM, ACMA  
Dhan Kasturi Niwas, Laxmi  
Nagar, Behind Hotel Priya  
Garden, Mumbai - Agra  
Road, Ojhar (MIG), Tal :  
Niphad, Nasik 422 206
- M/32921  
Shri Anand Kothandaraman  
MCOM, MBA(FIN), ACMA  
No. 12/23, Parthiban Street,  
Sri Ragavendra Appts.,  
Flat - "A", Ullagaram,  
Chennai 600 091

M/32922  
Ms Smita Nilesh Mazumdar  
BCOM, MBA, ACMA  
2 A / 23, Kalpataru Estate,  
J V L Road, Andheri (East),  
Mumbai 400 093

M/32923  
Ms Soumya Rajappa  
BCOM, ACMA  
B5/6, Bhuvanawari Apart-  
ment, Bharathidasan  
Colony, K K Nagar,  
Chennai 600 078

M/32924  
Shri Yogesh Mahavirchand  
Runwal  
ACMA  
C - 105, Grande View - 7,  
Ambegaon, Pune 411 046

M/32925  
Shri Varanasi Subbarao  
BCOM, ACMA  
C/o. ESHIPS, P.O. Box -  
31466, Abu Dhabi, U. A. E.,  
Abu Dhabi

M/32926  
Shri Saravanan Sivakumar  
BCOM, ACMA  
AG - 06, Oak Yard Apart-  
ments, 38th Cross,  
East End "C" Main,  
9th Block, Jayanagar,  
Bangalore 560 069

M/32927  
Shri Sunil Prakash Jain  
BSC, LLB, ACMA  
Flat No. 202, Wing - 3,  
Panchvati Angan, Gurukul  
Road, Chala, Vapi 396 191

M/32928  
Shri Mastan Reddy Kasu  
ACMA  
Thanuboddi Vari Palem,  
Munnangi Vari Palem - PO.,  
Eddanapudi - Md., Via -  
Parchoor, Dist - Prakasam,  
Eddanapudi 523 169

M/32929  
Shri Muktikanta Agasti  
MCOM, LLB, ACMA  
Gr. I Asst., Orissa Hydro  
Power Corp. Ltd., PO - Bhoi  
Nagar, OSP HWC Building,  
Bhubaneswar 751 022

M/32930  
Shri Bhaskar Pradhan  
ACMA  
At - Bandal, PO - Gorual,  
Puri 752 011

M/32931  
Shri Brahmananda Pradhan  
ACMA  
C/o. Sunil Kumar Biswal,  
Plot - 111/05, Saileshree  
Vihar, Bhubaneswar 751 021

M/32932  
Shri Rama Narayan Mishra  
ACMA  
C/o. Jhulinath Mishra,  
At - Kalupara, PO - Hirakud,  
Dist - Sambalpur,  
Hirakud 768 016

M/32933  
Shri Chandan  
BCOM(HONS), ACMA  
FM - 3, Plot No. 904,  
Shalimar Garden Extn. - 1,  
(Near Police Chowky),  
Shahibabad,  
Ghaziabad 201 005

M/32934  
Ms Jaya Macchindra Chavan  
MCOM, ACMA  
2/14, Gouri Shankar Co-op.  
Hsg. Soc. Ltd., Utkarsh  
Nagar, Bhandup (West),  
Mumbai 400 078

M/32935  
Ms Neha Dhanji Furia  
BCOM, ACMA  
203, Furia Niwas, Opp : Shiv  
Sena Office, Khopat,  
Thane (West) 400 601

M/32936  
Shri Yogesh Shridhar  
Gokhale  
BCOM, ACMA  
15, Vinayak Society, Gandhi  
Nagar, Bandra (East),  
Mumbai 400 051

M/32937  
Shri Milan Pankajkumar  
Kothari  
ACMA  
B - 405, Anusaya C.H.S. Ltd.,  
Plot No. 206, RDP - 8,  
Sector - 4, Charkop,  
Kandivli (W),  
Mumbai 400 067

M/32938  
Ms Rakhee Bhagyawan  
Kate, MCOM, ACMA  
604, 6th Floor, Bldg. No. 13  
/ A, Suryodaya Society,  
Saiwadi, Andheri (E),  
Mumbai 400 069

M/32939  
Ms Lavanya Chandrashekhar  
Murthy  
ACMA  
A - 21/22, Parjanya C.H.S.,  
Manpada Road,  
Dombivli (East) 421 201

M/32940  
Shri Anand Yogesh Patel  
ACMA  
B/ 302, Dipraj Vajira Naka,  
Borivali (West),  
Mumbai 400 092

M/32941  
Ms Jayashree Ramasubbu  
BCOM, ACMA  
802, Ganga Tower, Atur  
Park, Off Sion - Trombay  
Road, Chembur,  
Mumbai 400 071

M/32942  
Ms Padmaja Murari Samant  
BCOM, ACMA  
A/7, New Radhakrishna  
CHS., Opp : Chandrakant  
Patkar School, Rajaji Path,  
3rd Cross Lane,  
Dombivli (East) 421 201

M/32943  
Ms Kalpana Mansukhlal  
Thakkar  
BCOM, ACMA  
B - 402, Meet Co-op Hsg.  
Society, Dhobi Ali, Near  
Masjid, Thane (West) 4000601

M/32944  
Ms Minal Sachin Tavhare  
ACMA  
41, Ramkrishna Nagar  
Society, Rambhau Mhalgi  
Road, Kopri,  
Thane (East) 400 603

M/32945  
Shri Abhimanyu Kumar  
ACMA  
RZE - 38/594, Gali No. 24,  
Sadh Nagar-II,  
Palam Colony, 11551,  
New Delhi 110 045

M/32946  
Shri Vamshi Krishna M  
ACMA  
302 - B, Vivekananda Apart-  
ments, Vivekananda Nagar,  
Kukatpally,  
Hyderabad 500072

M/32947  
Ms Pothukuchi Neelima  
MBA, ACMA  
Block No. AB - 3, Flat No.  
403, Sanskruti Township,  
Annajiguda, Ghatkesar,  
Hyderabad 500 088

M/32948  
Shri Ravindra Kumar Sharma  
ACMA  
D - 2/7, Industrial Govt.  
Housing Estate,  
PO - Sapuipara, Bally,  
Dist - Howrah  
BALLY 711 227

M/32949  
Ms Santhi Chellapandi  
MCOM, ACA, ACS, ACMA  
New # 45, Old 20A,  
Bheemasena Garden Street,  
Mylapore, Chennai 600 004

M/32950  
Shri Ritesh Kumar  
ACMA  
13/3, Ballygunge Circular  
Road, Flat - 1B, Vivek Vihar,  
Kolkata 700 019

M/32951  
Shri N Lakshmi Narasimhan  
BCOM, MFC, CPA(US),  
ACMA  
General Manager - Finance,  
M/s. Idea Cellular Ltd.,  
PSA Fort - Nehrunagar,  
Off OMR, Perungudi,  
Chennai 600 090

M/32952  
Shri Srikanta Nayak  
BCOM(HONS), ACMA  
At - Rauta, Po : Malapatana,  
Dist - Kendrapara,  
Kendrapara 754 215

M/32953  
Shri Charchil Chandan Ojha  
BCOM, ACMA  
Jr. Manager - F & A (Costing  
Cell) M/s. J S W Steel,  
Toranagallu,  
Bellary 583 123

- M/32954  
Shri Bidyadhar Rout  
BCOM(HONS), ACMA  
S/o. Budhimanta Rout,  
At - Chhatia, Po : Indipur,  
Via - Gadasila,  
Dhenkanal 759 025
- M/32955  
Shri Arasur Rangasamy  
Saikumar  
BSC, FCA, ACMA  
Plot No. 36, Door No. 31/12,  
Mohanapuri Fourth Street,  
Adambakkam,  
Chennai 600 088
- M/32956  
Shri Prabhat Ranjan  
BSC(HONS), ACMA  
N - 16 / IV, H A L Township,  
H A L Engine Division,  
Sunabeda, Dist - Koraput,  
Sunabeda 763 002
- M/32957  
Shri Chandra Sekhar  
Annavaarapu  
MCOM, ACMA  
8-6-34, 5th Lane, Nehru  
Nagar, Guntur 522 001
- M/32958  
Ms Rashmi Jain  
BCOM(HONS), ACMA  
C/o. Dr K C Jain 5-C-1, New  
Housing Board, Shastri  
Nagar, Bhilwara 311 001
- M/32959  
Ms Samiksha Vijay Kalzunkar  
ACMA  
Bldg. No. 35, Room No. 767,  
1st Floor, Adarsh Nagar, Dr.  
Annie Basant Road, Worli,  
Mumbai 400 030
- M/32960  
Shri Vikram Singh Malhotra  
BCOM, ACMA  
E - 804, Supertech Icon, Near  
Sai Mandir, Nyay Khand -  
1st, Indirapuram,  
Ghaziabad 201 014
- M/32961  
Shri Gaurav Rajeshbhai Patel  
BCOM, ACMA  
437, Mangleshwar Nagar  
Society, Nr. Lilasha Kutiya  
Meghpar (Borichi), Tal :  
Anjar, Kutch 370 110
- M/32962  
Shri Amit Ramrao Udyavar  
MFM, ACMA  
B-602, Platinum City,  
H.M.T., Main Road,  
Yeshwantpur,  
Bangalore 560 022
- M/32963  
Shri Surya Kanta Behera  
BCOM, ACMA  
At / Post : Bhairabpur,  
Via - Basudevapur,  
Dist - Bhadrak  
Bhadrak 756 125
- M/32964  
Shri Aditya Dugar  
ACMA  
Bally Towers, 5, Sri Charan  
Sarani, Flat No. B/1 305,  
PO - Bally, Howrah 711 201
- M/32965  
Shri Raj Kumar Gupta  
BCOM, ACMA  
H/o. Tapan Dutta, 82/13,  
Jawpur Road, Dum Dum  
Kolkata 700 074
- M/32966  
Shri Pramod Hora  
MCOM, ACMA  
279 / 77, Ashiq Ali Building,  
Pandariba,  
Lucknow 226 004
- M/32967  
Shri Sarad Kumar Jaiswal  
BCOM(HONS), ACMA  
59, Simla Road, Manicktala,  
Kolkata 700 006
- M/32968  
Shri Satish Kumar  
MBA(FIN), ACMA  
Sriniketan, Banshidih,  
CHAS.,  
Bokaro 827 013
- M/32969  
Shri Hasmukh Kanubhai  
Modi  
ACMA  
D/13, Sanskruti Complex,  
Nr. Tejas School, B/H.  
Aishwarya Complex, Bopal,  
Ahmedabad 380 058
- M/32970  
Shri Chintan Rajeshkumar  
Mody  
MBA(FIN), ACMA  
53, Vardhman Flats, Opp :  
Jain Merchant Society,  
Paldi, Ahmedabad 380 007
- M/32971  
Shri Akshaya Kumar Sahu  
ACMA  
C/o. B S Panda,  
48/7, Chandi Ghosh Road,  
Kolkata 700 040
- M/32972  
Shri Ravi Taparia  
ACMA  
A - 201, Sanatan Appart-  
ment, Bakeri City, Makarba  
Road, Vejalpur,  
Ahmedabad 380 051
- M/32973  
Shri Ajay Kumar Garg  
BCOM, ACMA  
H. No. 4, Chowdhary  
Niwas, Anand Palli, Purana  
Quila, Lucknow 226 001
- M/32974  
Ms Shruti Nevatia  
BCOM(HONS), ACMA  
57/3, Raja Dinendra Street,  
Kolkata 700 006
- M/32975  
Shri Asim Hussain Naqvi  
ACMA  
A/144, S-4, Shalimar  
Garden, Extn. - 2,  
Sahibabad,  
Ghaziabad 201 005
- M/32976  
Shri Vikas Aneja  
BCOM, ACMA  
RZ - 18, O/O GH - 8, Near  
Radha Krishna Mandir,  
Sayed Gaon, Paschim Vihar,  
New Delhi 110 087
- M/32977  
Shri Naveen Chandra  
MCOM, ACMA  
65/6 CVD Lines, Delhi  
Cantt., New Delhi 110 010
- M/32978  
Shri Ashok Kumar Gupta  
BCOM(HONS), ACMA  
C/o. Janki Niwas, WA - 202  
A, Shakarpur,  
Delhi 110 092
- M/32979  
Ms Manisha Malik  
ACMA  
A-107, Jain Park, Uttam  
Nagar, New Delhi 110 059
- M/32980  
Shri Rakesh Negi  
BCOM, ACMA  
30, Gandhi Sadan, Mandir  
Marg, New Delhi 110 001
- M/32981  
Shri Madhusudhanan E P  
MCOM, ACS, ACMA  
Embram Madom,  
PO - Nettoor,  
Ernakulam 682 040
- M/32982  
Shri Rajesh Singh  
BCOM(HONS), ACMA  
142, Type - II, R. K. Puram,  
Sector - 8,  
New Delhi 110 022
- M/32983  
Shri Naresh Kumar Sakhuja  
BCOM(HONS), ACA, ACMA  
B - 1/138, Janak Puri,  
New Delhi 110 058
- M/32984  
Shri Anupam Pramanik  
BCOM, ACMA  
Flat No. 850, 3rd Floor, DDA  
RCC (MIG & LIG) Flats,  
Shree Awas Apartment,  
Sector - 18 B, Dwarka,  
Phase - II,  
New Delhi 110 078
- M/32985  
Shri A Neelagandan  
MSC, ACMA  
P. No. 21, AGS Colony, I  
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Puzhuthivakkam,  
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**The Institute of Cost Accountants of India**

**Advancement to Fellowship Date of Advancement : 20th July 2012**

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M/8153

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M/10424

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M/10575

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M/11621

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M/14577

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M/15249

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M/15444

Shri Agneshwar Sen  
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Joint DGFT, 4, Esplanade  
East, Kolkata 700 069

M/18028

Shri Vivek Bhatia  
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Paschim Vihar,  
New Delhi 110 063

M/20242

Shri Sameer Mahadeo Joshi  
BCOM, LLB, ACMA(UK),  
FCMA  
203, "A" Wing, Blue Galaxy  
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High School, Chhatrapati  
Shivaji Road, Dahisar (East),  
Mumbai 400 068

M/20967

Shri Ravinder Peddi  
BCOM, FCMA  
Flat No. 403, Plot No. 23,  
23A, Saga City Apartments,  
Sainathpuram, Geetanagar  
Colony, Old Safilguda,  
Hyderabad 500 047

M/21060

Shri Raju Dutta  
MCOM, FCMA  
C/138, Dakshinee Housing  
Estate, Phase-II,  
Kolkata 700 018

M/22004

Shri P. Rajendran  
BCOM, FCMA  
FC 120, Behind Serior  
Officers Enclave, S G Palya,  
C V Raman Nagar Post,  
Bangalore 560 093

M/22065

Shri Chandra Vijay Srivastava  
BSC, FCMA  
Flat No. 304, Neelkanth  
Park CHS, Plot - 78, Sector -  
18, Kamothe,  
Navi Mumbai 410 209

M/23039

Shri Sanjay Bhakat  
BCOM(HONS), FCMA  
Flat No. 604, Block 4,  
Shrushti Complex, Hiranandani  
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Ghodbunder Road,  
Thane (West) 400 607

M/23919

Shri Laxmi Narayan  
BSC, FCMA  
L. Narayan & Co., 205-206,  
Surya Complex, 21, Veer  
Savarkar Block, Shakarpur,  
Delhi 110 092

M/24294

Shri Ramakrishna Matta  
MCOM, FCMA  
45-1-1/2/1, Opp. Kandriya  
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**Admission to Associateship  
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MCOM, ACMA  
C/O Satrugan Sharma, AT:  
New Dooars, PO : Chamurchi,  
Jalpaiguri 735 207

M/33105  
Shri Gulshan Kumar Dua  
ACMA,  
2072, Rani Bagh, Delhi 110 034

M/33106  
Shri Ajay Mehta  
MCOM, LLB, ACMA  
A-7/8, Krishna Nagar,  
Delhi 110 051

M/33107  
Shri Ratish Chandra Arya  
BCOM(HONS), ACMA  
M/s. Smiths Detection  
Veecon Systems Pvt. Ltd  
S-11, School Block,  
Shakarpur, Nr. Community  
Centre, New Delhi 110 092

M/33108  
Shri Nikhil Gupta  
ACMA  
126/122, Aheer Mohalla,  
Najafgarh Road, Nangloi,  
Delhi, New Delhi 110 041

M/33109  
Shri Satish Kommineni  
BCOM, ACMA  
S/o. Sivaji D. No. 1- 34,  
Dondapadu Post, Thullur  
Mandal, Guntur 522 237

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Shri Gagan Kapur  
ACMA  
U-58, Solanki Road, Subhash  
Park, Uttam Nagar West,  
New Delhi 110 001

M/33111  
Shri Rajesh Kakadiya  
ACMA  
Flat No. 504, Navjivan  
Apartment, Vardhaman  
Nagar, Zanzarda Road,  
Junagadh 362 001



M/33112 Shri Jitender Singh BCOM, ACMA House No. 321, VILL + P.O.- Dhankot, Gurgaon 123 505	M/33114 Shri Jayaprakash Ranjal Shenoy BCOM, ACA, ACMA Flat No. B 4, Jasmine Park Apartment, Behind Vinaya Clinic, Karangalpady, Mangalore, Udupi 575 003	M/33116 Shri Partha Sinha MCOM, LLB, MBA, ACMA BG-178, Sec-II, Salt Lake City, Kolkata 700 091	M/33118 Shri Christopher Anil Jatin ACMA Director, JCSS Consulting Pvt Ltd, 2nd Floor, Uniworth Plaza, #20, Sankey Road, Bangalore 560 020
M/33113 Shri Bhushan Sharma ACMA RZ - 17, IInd Floor, Old Raza Puri, Vishwash Park Extn., Uttam Nagar, New Delhi 110 059	M/33115 Ms Nirupama Jagadeesan BCOM, ACMA B-17, FGPS Township, NTPC Limited, Dist-Mujhadi, P.O. Neemka, Faridabad 121 004	M/33117 Shri Angarai Nagaratnam Viswanathan BCOM(HONS), ACA, ACMA Golf Residency, Flat No:41, 74/1A Uday Shankar Sarani, Kolkata 700 033	M/33119 Shri Prashant Ranchhodlal Ojha ACMA 12, Bhagwan Cottage, Shivaji Nagar, Koldongari, Vile Parle (E), Mumbai 400 057

(contd. from page 972)

been found that the management of the firms is using more outsiders funds as compared to the internal funds and they are unable in meeting their current obligation in time. For the sound long-term solvency and liquidity position of the enterprises it should not be continued in the future. With respect to the asset usage of Indian public sector enterprises, it has been found that there is a decline in the mean scores of inventory turnover, debtors turnover and capital turnover ratios. It shows that the management of the firms failed in efficiently management of its debtors and inventory. In other words, it can be said that the management of the enterprises failed in the conversion of their stock into sales and timely collection of their debts. The decline in the employment in the public sector may be due to the policy of liberalization in the Indian public sector and various policies adopted by Indian Government like Voluntarily Retirement Scheme (VRS) and others to reduce the number of employees in public sector.

The exports of public sector enterprises have shown an increase after introduction of the liberalization in India. The contribution of public sector units in the form of dividends, corporate taxes, excise duty, customs and other duties has increased manifold which clearly reveals the positive impact of liberalization process on the Indian economy. This positive impact will definitely help the nation in its development programmes for the welfare of the masses. It leads to conclude that apart from generation of internal resources, these enterprises have been making substantial contribution to augment the resources of the Central Government through payment of dividends, corporate taxes, excise duty – customs duty and other duties, thereby helping in mobilization of funds for financing the needs for planned development of the country.

### Conclusion

Public Sector Enterprises have acted as an instrument for self-reliant economic growth of India in order to

develop agriculture and industry, diversify public economy, and overcome economic backward-ness. Public enterprises occupy an important place in the national economies of most countries of the world, irrespective of their political orientation. Public sector reforms in India are the need of the hour. It is apparently quite evident that the initiation of liberalization in Indian public sector enterprises has become successful. The recent changes in the policy on public sector are necessitated due to changing economic environment throughout the world which favour liberalization of economies. The new policy envisages the role of PSEs mainly in strategic areas, high-tech and infrastructural sectors. It was a good decision in the early phase of the new India after independence that the country should have a mixed economy where public and private sectors play their specified goals in the development of the national economy.

India has tremendous natural resources, great resource of manpower – both in quality and number, and these advantages together with grit, determination and integrity should be able to make India into a great society. There should be more provision for the research and development programmes by Indian PSEs in order to compete in this global competition and also to improve their efficiency in financial control, cost control, and quality control. Public sector should be continued in areas where their involvement is highly appropriate and will provide greater degree of autonomy. Disinvestment programme should be so executed so as to encourage autonomy in management with accountability, broad-based ownership and improve the competition. The proceeds from disinvestment should be utilized partly for restructuring PSEs which can become viable, or for increasing the intrinsic share values, partly for meeting the requirement of adequate funds for voluntary retirement scheme where downsizing labour fund is necessary, and yet another part is to be used for investment in the social sectors like education, health, water supply, and the like. □



## **The Institute of Cost Accountants of India** (Statutory body under an Act of Parliament)

### **MoU with Taxmann for making available the web contents through their web site to the members at concessional rate of Rs. 3600/-**

The Institute of Cost Accountants of India, as a result of on-going efforts being taken by the Professional Development Committee towards the Capacity Building measures for members in practice and Industry, has signed a Memorandum of Understanding (MoU) with Taxmann on 6<sup>th</sup> July 2012 for sharing the web contents through their website at a subsidized rate. This MoU would facilitate the members of the Institute in practice and industry to subscribe Taxmann publications at a concessional rate of Rs. 3,600/- (inclusive of service tax) per annum per member as against normal price of Rs. 7500/- per member per annum.

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*The Taxmann would also provide Mobile Application- "Top stories at this hour" on case laws, statutes, news on Direct Taxes, Company Law and Service Tax Laws. Taxmann would also send e-News Letter to subscribers covering daily updates on their registered e-mails Id.*

For more details, members may visit Taxmann website [www.taxmann.com](http://www.taxmann.com) or contact:

**CMA J.K. Budhiraja, Director (Professional Development)**

CMA Bhawan, 3 Institutional Area, Lodhi Road, New Delhi-110003

Email: [pd.budhiraja@icwai.org](mailto:pd.budhiraja@icwai.org), Phone: 011-24647800



# Handbook on Cost Accounting Records Rules, 2011 & Companies (Cost Audit Report) Rules, 2011

**Functionally Handy & Useful For Professionals & Industries**

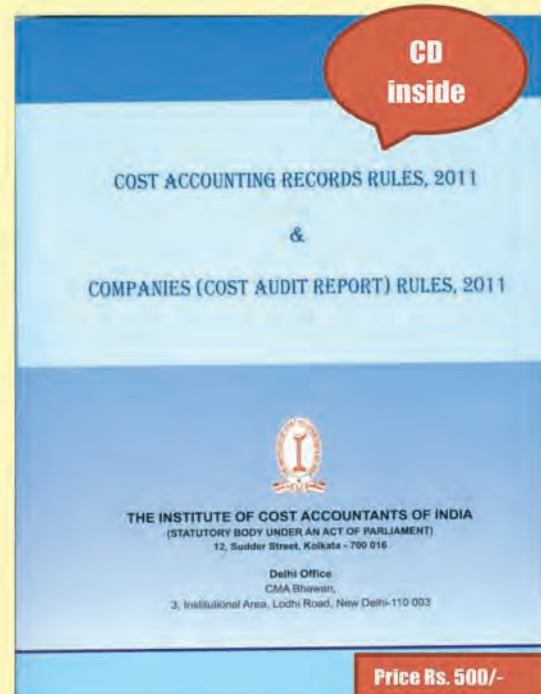
### Publication Contents :

- ✚ *Background*
- ✚ *Presentation*
- ✚ *Frequently Asked Questions*
- ✚ *Recent Notifications /Circulars /Orders by Ministry of Corporate Affairs*

#### **Published by:**

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## 9th National Award for Excellence in Cost Management–2011

Dr. M. Veerappa Moily, Hon'ble Union Minister for Corporate Affairs presented 9th National Award for Excellence in Cost Management in a function organised by The Institute of Cost Accountants of India on 17th July, 2012 at Vigyan Bhavan, New Delhi. Mr. Naved Masood, IAS, Secretary Ministry of Corporate Affairs was also present and gave a special address. The Institute organized the award ceremony with an objective to felicitate and recognize corporate organizations in their journey towards excellence in cost management.

### Background

The Institute has instituted National Award for Excellence in Cost Management in the year 2003 to recognize the qualitative cost management practices adopted by the industry and encourage corporate sector to get due national and global recognition for the success of Cost Management initiatives, they follow. The participation of Indian industry in the National Award indicates positive efforts undertaken by the industry towards cost management. The Institute is encouraged with wider application of Cost Management tools and adoption of different Cost Management Strategies across various sectors. It is needless to mention that the wider coverage of ICWAI National Award in the media has uplifted the image of the Awardees.

This award has synergized the entrepreneurial abilities of the industry with intellectual prowess of our professionals to result in cost management excellence so that the performances of participant companies have improved tremendously over the years. The propagation of Cost management techniques has followed the same path as by Quality Movement. Just as "Quality Control" has yielded way to "Quality Assurance", "Cost Control" should also transform to "Cost Assurance".

### Objectives of the Award

The aim of the award is to promote the culture of Cost Management practices in wider scale in Indian Corporate sector by :

- Recognizing Leadership efforts of Cost Management Techniques
- Educating other industry members on innovative practices and their functioning
- Encouraging the organizations in emphasizing their focused areas of Cost Management more vigorously
- Strengthening the professional expertise in the areas of Cost Management
- Providing support service in implementation of new tools and techniques of cost management
- Educating the other members of Indian industry with the example of results achieved by the awardees.
- Undertaking research on effective Cost Management practices being followed in different industries

### Selection Methodology

The methodology followed to decide the winner of award is based on the questionnaire designed to obtain information on cost management practices and performance of the companies involved in manufacturing or service operation. A Screening committee formed by the Institute evaluated the questionnaire submitted by the participating organisation/unit. The Screening Committee set some standard criteria to limit the subjective in the evaluation process as much as possible. More marks are given on concrete steps taken up by the companies towards Cost Management.

### Screening Committee for the Award

To undertake the proper work and monitoring the activities relating to the Award, the Institute constituted a Screening Committee with the following members with the responsibilities of designing the Questionnaire, evaluating the filled-in questionnaires and short-listing the companies for award :

- |   |   |          |
|---|---|----------|
| 1. Shri Rajeev Mehrotra, Managing Director, RITES Limited                     | – | Chairman |
| 2. Shri R. C. Gupta, General Manager, GAIL                                    | – | Member   |
| 3. Shri Suraj Prakash, Addl. General Manager BHEL                             | – | Member   |
| 4. Shri M.C. Bansal, General Manager (Finance)                                | – |          |
| 5. Shri Subhash Agrawal, General Manager (Finance), Everest Industries Ltd.   | – | Member   |
| 6. Shri Shri Gurdeep Singh, Practicing Cost Accountant                        | – | Member   |
| 7. Shri K.S. Berk, Practicing Cost Accountant                                 | – | Member   |
| 8. Ms. R. Parvathy, Practicing Cost Accountant                                | – | Member   |
| 9. Shri Sanjay Kumar Garg, Practicing Cost Accountant                         | – | Member   |
| 10. Shri Rakesh Singh, Vice President, Institute of Cost Accountants of India | – | Convenor |



Six meetings of Screening Committee of 9th National Award for Excellence in Cost Management were held. Screening Committee made the following major changes in the questionnaire :

- Companies were permitted to participate in the category of company as a whole and as individual units.
- Different industries have different Key Performance Indicators (KPI) relating to cost management, hence companies were asked to furnish three KPIs relating to them
- Name of Cost Management Techniques were to be furnished instead of just ticking
- Questions relating to maintenance of Cost Accounting Records and Cost Audit were asked
- Weighted Average cost of borrowings and steps taken to optimise the borrowing cost were asked.
- Number of Audit committee meetings held during the year and the number of meetings attended by a Cost auditor
- Total Training Cost to Total Employee Cost asked
- Expenditure on CSR was called for

**Selection of Recipients of Award by the Jury**

A Jury was constituted with the following members for selection of recipients of Award :

- |   |          |
|---|----------|
| 1. Justice V. N. Khare, Former Chief Justice of India                                 | Chairman |
| 2. Shri Arvind K Awasthi, Deputy Comptroller and Auditor General                      | Member   |
| 3. Mr. R. Bandyopadhyay, IAS (Retd.), Former Secretary, Ministry of Corporate Affairs | Member   |
| 4. Mr. D.C. Bajaj, Addl. Chief Adviser (Cost), Ministry of Finance                    | Member   |
| 5. Shri R. K. Jain, IAS, Joint Secretary  | Member   |
| 6. Shri B.B. Goyal, Adviser (Cost), Ministry of Corporate Affairs                     | Member   |
| 7. Mr. Muhammad Rafi, President, South Asian Federation of Accountants (SAFA)         | Member   |
| 8. Mr. C. Chandrasekhar, IPS (Retd.)  | Member   |
| 9. Dr. H.P. Kumar, CMD, NSIC Ltd  | Member   |
| 10. Shri G. Srinivasan, CMD, United India Insurance Co. Ltd.                          | Member   |
| 11. Shri R. S. Sharma, Former CMD, ONGC Ltd.  | Member   |
| 12. Mr. M. Gopalakrishnan, Institute of Cost Accountants of India                     | Member   |
| 13. Dr. Asish Bhattacharyya, Advisor, Institute of Cost Accountants of India          | Member   |

The Jury of 9th National Award for Excellence in Cost Management-2011 has finalized the following of awards under different categories in its meeting held on 6th July, 2012 at New Delhi.

<b>Category I : Private – Manufacturing: Organisation (Large)</b>		
1	Videocon Industries Limited	First
2	LG Electronics India Pvt. Ltd.	Second
3	Amara Raja Batteries Ltd	Third
<b>Category II : Private-Manufacturing : Organisation (Medium)</b>		
4	Whirlpool of India Limited	First
5	WABCO India Ltd	Second
6	PME Power Solutions (India) Ltd.	Third
<b>Category III : Private-Manufacturing: Units (Large)</b>		
7	TML Drivelines Ltd – Unit A	First
<b>Category IV : Private-Manufacturing: Units (Medium)</b>		
8	Everest Industries Ltd – ESBS	First
9	J.K. Cement Limited – J. K. White Cement Work	Second
<b>Category V : Public Manufacturing: Organisation ( Large)</b>		
10	Rashtriya Chemicals & Fertilizers Limited	First
<b>Category VI : Public-Manufacturing: Unit ( Large)</b>		

(contd.)

(contd.)

11	Oil and Natural Gas Corporation Limited, Karaikal	First
12	Bharat Heavy Electricals Limited-HEEP, Haridwar	Second
13	Oil and Natural Gas Corporation Limited, Western Offshore	Third
<b>Category VII : Public-Manufacturing: Unit ( Medium)</b>		
14	Bharat Heavy Electricals Limited, Jhansi	First
15	Bharat Heavy Electricals Limited, EPD Bangalore	Second
<b>Category VIII : Private-Service Sector (Large)</b>		
16	ICICI Prudential Life Insurance Company Limited	First
<b>Category IX : Private-Service Sector (Medium)</b>		
17	L & T Chiyoda Limited	First
<b>Category X : Public-Service Sector (Large)</b>		
18	Bharat Heavy Electricals Limited, Power Sector- Southern Region	First
19	Engineers India Limited	Second
20	Gujarat Energy Transmission Corporation Limited	Third
<b>Category XI : Public-Service Sector (Medium)</b>		
21	GAIL (India) Ltd- JLPL, Jaipur	First
22	GAIL (India) Ltd, Vizag-Secundrabad LPG pipeline	Second
23	RITES Limited	Third

## Cancellation of Registration Under Regulation 25(1) of CWA Act, 1959 Registration Numbers Cancelled for December-2012 Examination

Upto

ERS/004507

NRS/007234 (except 6542-6800, 6805-6807, 6809, 7017-7100)

SRS/014025, WRS/009869, RSW/079278, RAF/005871

### Re-Registration

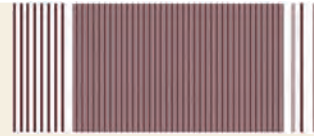
The students whose Registration Numbers have been cancelled (inclusive of the students registered upto 30th June 2005) as above but desire to take the Institute's Examination in December-2012 must apply for **DE-NOVO** Registration and on being Registered DE-NOVO, Exemption from individual subject(s) at Intermediate/ Final Examination of the Institute secured under their former Registration, if any, will be treated as per prevalent Rules.

For **DE-NOVO** Registration, a candidate shall have to apply to Director of Studies in prescribed Form (which can be had either from the Institute's H.Q. at Kolkata or from the concerned Regional Offices on payment of Rs. 5/-) along with a remittance of Rs. 2000/- only as Registration Fee through Demand Draft drawn in favour of THE INSTITUTE OF COST ACCOUNTANTS OF INDIA, payable at KOLKATA.

Date : 19th June, 2012

R. N. Pal

Sr. Director of Studies



## Advanced Certificate Courses by the Directorate of Advanced Studies

The Directorate of Advanced Studies of the Institute announces the following three advanced certificate courses :

- Course on Business Valuation and Corporate Restructuring;
- Course on Treasury and Financial Risk Management; and
- Course on Enterprise Performance Management and Appraisal System

These courses will be delivered at the proficiency level to develop expert knowledge. The objective is to bridge the gap between the capabilities needed by the industry and regulators and capabilities available in the market. On successful completion, participants will develop capabilities to deliver professional services in respective areas. The courses will be open to members of the Institute of Cost Accountants of India and others who have relevant experience.

On successful completion of a course, the participant will be awarded a certificate.

The information relating to the eligibility criteria, course fee, course duration, course contents and other pertinent details for each of these courses is available on the Institute's website.

The first batch for the Course on Enterprise Performance Management and Appraisal System is already running at Hyderabad. The second batch of the course alongwith the other two courses are scheduled to commence in January' 2013.

Registrations and nominations are invited for all the three courses and the last date for registration is **December 3, 2012**.

Ask for a brochure by mailing to: [advstudies@icwai.org](mailto:advstudies@icwai.org), [advstudies.kimi@icwai.org](mailto:advstudies.kimi@icwai.org)

## Guidance Note on Maintenance of Cost Accounting Records

### Highlights of Guidance Note:

- ✦ Thorough and comprehensive after the series of notifications and circulars issued by the Ministry of Corporate Affairs in the last one year.
- ✦ Provides guidance on Accounting and treatment of all elements of Costs in accordance with GACAP & CAS issued by the Institute
- ✦ Provides Illustrative list of cost records to be maintained by the companies
- ✦ Provides practical approach towards cost build-up for a Production/ Manufacturing Industry
- ✦ Appendices to the Guidance Note contain the Notifications, Master Circulars and General Circulars related to the Cost Accounting Records Rules, issued by the Ministry of Corporate Affairs till 4<sup>th</sup> June, 2012.

#### Issued By:

The Professional Development Committee of  
THE INSTITUTE OF COST ACCOUNTANTS OF  
INDIA

#### Headquarters:

CMA Bhawan  
12, Sudder Street, Kolkata- 700016

Website: [www.icwai.org](http://www.icwai.org)

#### Delhi Office:

CMA Bhawan 3, Institutional Area, Lodhi Road, New  
Delhi- 110003

### GUIDANCE NOTE ON MAINTENANCE OF COST ACCOUNTING RECORDS



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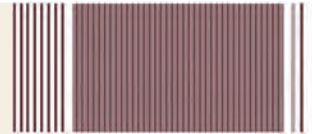
The publication can be purchased directly from the Institute's Head Quarters/Delhi Office or Regional Councils. To order by post, please send a demand draft of Rs. 300/- (Cost of publication + Rs. 50/- towards courier charges) to CMA. J.K. Budhiraja, Director (Professional Development), email: [pd.budhiraja@icwai.org](mailto:pd.budhiraja@icwai.org) in favour of "The Institute of Cost Accountants of India", payable at New Delhi or through ECS payment:

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# The Institute of Cost Accountants of India

(Continuing Education Programme Directorate)

## Guidelines for Mandatory Training for All Members of ICAI Under Continuing Education Programme

### Modification to Existing Scheme

To meet the requirement of professional skills in the current changing dynamic economic scenario, Cost Accountants in practice and service (members of ICAI) should equip themselves with the new skills and concepts to meet the challenges and render yeomen's services to trade, commerce and industry. Therefore, the existing scheme for mandatory training to the members in practice and service under Continuing Education Programme (CEP) has been revised. The basic features of the revised scheme are :

#### For Members in Practice

- (i) The member should undergo minimum mandatory training of 10 hours per year w.e.f. 2009-10.(1st April to 31st March every year)
- (ii) The certificate of attendance for training will have to be enclosed with the application for renewal of Certificate of Practice.

#### For Members in Service

- (iii) The member should undergo minimum mandatory training of 6 hours per year w.e.f. 2011-12. (1st April to 31st March every year)
- (iv) The certificate of attendance for training will have to be enclosed with the application for renewal of membership.

The attendance of members in National Cost Convention, Regional Cost Convention, Seminars/Workshops conducted by the Institute/Regional Councils/Chapters (both paid/unpaid programme) will be reckoned against the requirement of mandatory training period under this scheme.

The requirement specified above will not apply to a member who has attained the age of 65 years.

#### The basis of computation of programme credit hours will be as follows :

Hours of Training Programme attended by the members	Programme Credit (Hours)
Less than 1 hour	Nil
1 hour and more and upto 2 hours	1
More than 2 hours and upto 4 hours in a single day	2
Beyond 4 hours in a single day	4
Programmes for more than 1 day and upto 2 days	6
Programme spanning beyond 2 days	10

**For this purpose, the participation of members in the following programmes/courses/ publications shall also be recognized :**

#### 1. Courses of the Universities recognised by the UGC/ AICTE approved Institutions

The members who have successfully completed any post graduate course related to commerce, economics and taxation of the UGC recognized University/ AICTE approved Institution will be awarded CEP credit of 5 hrs. for each semester based on submission of the pass certificate.

#### 2. Service as a Speaker or Discussion Leader

Service as a lecturer or teacher in a program or seminar offered by business, professional associations and college or university professional education centres may be counted for continuing education credit as follows:

- (1) Continuing education hours equal to twice the number of hours of presentation will be granted the first time the program is offered.
- (2) Credit will not be granted for subsequent offerings unless significant additional preparation is necessary. For such repeat offerings credit will be granted only for the actual hours of presentation and only once each year.

The CEP credit will be given to the member only after getting the authenticated proof in this regard.

### **3. Service as a college faculty of approved Universities/Faculty of AICTE approved Institution/ ICAI Faculty**

College courses or ICAI Course earn 3 CEP credits for each paper taught in a semester or stage.

### **4. Technical Materials Submitted for Publication**

Technical articles, monographs, or books published are eligible for continuing education credit subject to they are in an International Standard Serial Number (ISSN)/ International Standard Book Number (ISBN) Published articles containing technical accounting and financial management material can earn a maximum of six hours each. Books and monographs can earn a maximum of 20 hours each only for the first time of publication. Subsequent publication of the same title will not be given CEP Hrs. unless there is a vast change in the new publication. The Institute will assign specific CEP hrs. on receipt of a copy of the publication.

5. (a) The members who are holding General manager or equivalent and above position working in an organization with turnover of Rs. 500 crores and also investment of more than Rs.100 crores in fixed assets will be exempt from CEP requirement.

(b) The training imparted by the organizations to their employees in their in-house training Institute, having turnover of Rs.100 crores or above per annum, are to be considered for calculation of CEP hours subject to :

- (i) The training programme should be on the subject relating to costing/accounts/finance/taxation/project finance/treasury management.
- (ii) The organization shall submit their calendar of programmes to the Institute.
- (iii) The organization shall submit list of Institute members with their name & membership number, details of programme attended & duration to the Institute after programme is completed.
- (iv) Certificate of attendance of the programme shall be given to their employee with his membership number.

(c) The organization having turnover of Rs.100 crores or above, which nominates their employees for outside training programme from reputed Institutions on the subject mentioned Sl. No. 5(b)(i) shall also be considered for CEP hours provided they produce the certificate in this regard. Reputed Institutes include IIM, IIT, National Productivity Council/State Productivity Councils and others as may be approved by the Council and against reciprocal arrangement with sister professional Institute i.e. ICSI

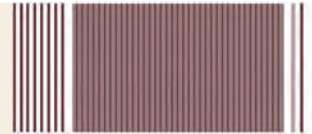
### **6. Articles Published in Management Accountant**

A member whose article is published in 'Management Accountant' only will be eligible for CEP hours as follows:

- (a) Two hrs. for up-to 2 pages
- (b) Four hrs. for 3-5 pages
- (c) Six hrs. for above 5 pages

### **7. Members staying abroad can meet the CEP requirements by adopting any one or more of the following modus operandi**

(a) Attend CEP programmes organized by the CEP Department of the Institute, Regional Councils and Chapters – (visit [www.icwai.org](http://www.icwai.org))



(b) Attend CEP Programmes organized only by IFAC/CAPA/ SAFA Member Bodies abroad. For this members has to submit the following :

(i) Self certification letter by the members regarding the programme attended by them for approval of CEP Hrs.

(ii) Membership number and name as per Institute's records.

(c) Members staying abroad can meet the CEP requirements by attending the programmes organized by the Overseas centres of the Institute in addition to the programmes organized by the Institute and its Regions and Chapters.

#### **8. The Council approved the following guidelines**

(a) The members who reside outside India for a part of the year may be exempted from credit hours requirement for the same year on submission of valid documents in support of the same.

(b) The members who are victimized by polio or accident or physically handicapped may be exempted from fulfilling the requirement of CEP hours on submission of valid documents in support of the same.

However, no such exemption/relaxation as mentioned in clauses (a) & (c) above would be given to a member who obtains membership of ICAI in accordance with the MOU entered into between IMA & ICAI.

9. A member who obtains membership in accordance with the MOU entered into between IMA, USA & The Institute of Cost Accountants of India (ICAI), should obtain minimum mandatory training of 30 hours per year as per the guidelines of IMA, USA.

10. A member who obtains membership in accordance with the MOU entered into between IMA, USA & The Institute of Cost Accountants of India (ICAI) and is over 55 years of age and retired from the profession is exempt from the CEP requirements.

11. A member who obtains membership in accordance with the MOU entered into between IPA, Australia & The Institute of Cost Accountants of India (ICAI) and is over 60 years of age and retired from the profession is exempt from the CEP requirements.

12. Attendance of the Members in the Meetings/Seminars/Workshops by SAFA/CAPA/IFAC or any other bodies where ICAI is a member will be reckoned against the requirement of mandatory training period under this scheme.

13. Guidelines for attending international seminars by the President, Vice President and Council Members

(i) Four CEP Hours for attending one full day Programme/ Seminar/Workshop/Event

(ii) Six CEP hours for 2 days Programme/Seminars/Workshops/Event

(iii) Ten CEP hours for three days Programme/Seminar/ Workshop/Event

14. Guidelines for Chairing Programme/ Seminar/ Workshop/ Event by the President, Vice President and CCMs chairman and members of the Regional Council

(i) One CEP Hours for up to 2 hrs. Programme/ Seminar/ Workshop/ Event

(ii) Two CEP Hrs for more than 2 hrs. - up to 4 hrs. Programme/ Seminar/Workshop/Event

(iii) Four CEP Hours for more than four hrs. Programme/ Seminar/ Workshop/ Event

15. The Members attending the webinar /seminars/workshops/training programmes get two CEP hrs. for every three hrs. webinar/ seminars/workshops/training programmes organised by the Institute, provided they have to attend the webinar/seminar/workshop/training programme for full three hrs.(Details to be announced soon).

16. The programmes organized by the CMA support Centres being established by the Institute at different locations are eligible to CEP hrs. as per the norms of the CEP guidelines.

17. The members attending the approved CMA study circles programmes being formed at different locations are eligible to the CEP hours as per the norms of the CEP Guidelines.

18. Members answering five questions successfully out of ten questions of each of the articles published in the Management Accountant on monthly basis will get one CEP Hour for every article(Details to be announced soon).





**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
(statutory body under an Act of Parliament)

**MANAGEMENT DEVELOPMENT PROGRAMMES 2012-13**

DURATION	TOPIC	VENUE	FEE (RS.) NON – RESIDENTIAL	FEE (RS.) RESIDENTIAL SINGLE ROOM BASIS
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**AUGUST, 2012**

06-09	Contracts and their Management	Portblair	-	38000*
06-09	Emerging Issues in Direct and Indirect Taxation	Portblair	-	38000*
22-26	Certificate Course on IFRS and Converged Indian Accounting Standards	Hyderabad	25000*	
28-31	Basic Financial Skills for Non Finance Executives and Engineers	Hyderabad		35000*
28-29	Performance reporting- A Way forward in Corporate Governance	Hyderabad	8000*	

**SEPTEMBER, 2012**

11-14	Risk Based Internal Audit and corporate Governance	Pondicherry	-	35000*
11-14	Issues in Direct Taxation- Advance Tax, TDS and Tax Planning	Pondicherry		35000*
26-30	Certificate Course on IFRS and Converged Indian Accounting Standards	New Delhi	25000*	

**OCTOBER, 2012**

09-12	Recent Trends in Corporate Reporting and corporate Finance including IFRS	Vayalar, (Backwater) Kerala	-	38000*
15-18	Emerging Issues in Management of Taxation	Goa	-	35000*
15-18	Activity Based Costing and Management	Goa	-	35000*

**NOVEMBER, 2012**

20-23	Basic Financial Skills for Non Finance Executives and Engineers	Mysore		35000*
29 Nov. – Dec.8	International Programme on 'Strategic Financial Management'	Singapore, Kuala Lumpur & Bangkok	-	250000*

**DECEMBER, 2012**

11-14	Recent Trends in Financial Management	Amritsar		35000*
18-21	Contracts and their Management	Shirdi	-	35000*
18-21	Emerging Issues in Direct and Indirect Taxation	Shirdi	-	35000*
26-30	Certificate Course on IFRS and Converged Indian Accounting Standards	Mumbai	25000*	-

**JANUARY, 2013**

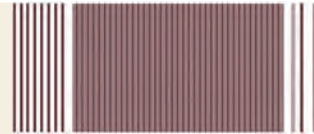
02-04	Costing for Engineers	Chennai	15000*	40000*
08-12	Recent Trends in Corporate Reporting including IFRS and Revised Schedule VI	Hyderabad	-	35000*
08-12	Advance Tax, TDS and Tax Planning	Hyderabad	-	35000*

**FEBRUARY, 2013**

19-22	Risk Based Internal Audit for Effective Management Control	Puri	-	35000*
19-22	Emerging Issues in Management of Taxation	Puri	-	35000*

Note :- \*Plus 12.36% Service Tax.





**For Non-Residential Programmes** - Fee includes course fee, course material, lunch, tea/coffee etc.

**For Residential Programmes** - Fee includes course fee, course material, accommodation on Single Room basis, all meals and visits. The charges for accompanying spouse would be Rs. 1000/- (Rupees one thousand only) towards accommodation, all meals and visits for all the three days excluding International programmes.

CEP Credit Hours - (For 1 Day Prog. - 4 Hours) (For 2 Days Prpg. - 6 Hours) (For 3 Days & more Prog.-10 Hours)

**For Kind Information:**

For outstation programmes the participants are requested to get the confirmation from the Institute before proceeding to the venue. If any participant reaches the venue for the postponed/cancelled programmes without getting the confirmation from the Institute, the Institute will not be held responsible for the same. The cancellation/postponement of the programmes, if any, will be intimated to only those organizations whose nominations have been received by the Institute on time.

For residential programmes normally the first day check-in is at 12.00 noon and last day check-out is at 12.00noon

The Payment of the Fee is to be made by Cheque/DD in favour of 'The Institute of Cost Accountants of India' payable at New Delhi.

Details for ECS Payment: State Bank of India (60321), Andhra Association Building, 24-25 Institutional Area, Lodhi Road, New Delhi- 110003

Current A/c No. 30678404793 MICR Code : 110002493 IFCS Code : SBIN0060321

## The Institute of Cost Accountants of India 12, Sudder Street, Kolkata - 700 016

28<sup>th</sup> May, 2012

### For Attention of Members Election Reforms Committee

The members of the Institute are kindly aware that the Election to the 18<sup>th</sup> Council of the Institute of Cost Accountants of India were held in 2011 in accordance with the Cost and Works Accountants (Election to the Council) Rules, 2006 read with the Cost and Works Accountants Act, 1959 and the Cost and Works Accountants Regulations, 1959.

During the course of Elections, it was noted that the provisions of the Cost and Works Accountants (Election to the Council) Rules, 2006 are needed to be examined for reforms in the Election process.

Accordingly, the Council of the Institute at its 272<sup>nd</sup> Meeting held on 22<sup>nd</sup> January, 2012 considered the matter and constituted the Elections Reforms Committee comprising of the following members for the purpose of streamlining the process of conduct of Council elections and matters arising therefrom :

1. Shri P. V. Bhattad, Chairman
  2. Dr. P.V.S. Jagan Mohan Rao, Member
  3. Shri T.C.A. Srinivasa Prasad, Member
  4. Shri Sanjay Gupta, Member
- Shri Kaushik Banerjee (Director & Joint Secretary) – Secretary

It was further decided that the Committee will invite suggestions from members of the Institute for proposing amendments to the Cost and Works Accountants (Election to the Council) Rules, 2006 (uploaded on our website [www.icwai.org](http://www.icwai.org)), fixing a time limit of six months. After receipt of the suggestions, the Committee will ascertain the various amendments that are needed to be made in the Election Rules for smooth conduct of Institute's Elections and place the same before the Council for recommending the amendments to the Central Government.

Accordingly, you are requested to send your valuable suggestions/comments on the Cost and Works Accountants (Election to the Council) Rules, 2006 for consideration of the Committee on or before **27<sup>th</sup> November, 2012** :

- (i) by post addressed to Shri Kaushik Banerjee, Secretary, Election Reforms Committee, The Institute of Cost Accountants of India, 12 Sudder Street, Kolkata - 700 016 superscribing on the envelope "SUGGESTIONS FOR ELECTION REFORMS" and/or
- (ii) on e-mail id of Shri Kaushik Banerjee, Secretary, Election Reforms Committee, The Institute of Cost Accountants of India : [adlsecy.kolkata@icwai.org](mailto:adlsecy.kolkata@icwai.org) with subject "SUGGESTIONS FOR ELECTION REFORMS".

**REGIONS & CHAPTERS NEWS**

**WIRC**

**Surat South Gujarat Chapter of Cost Accountants (SSSCA)**

The Bharuch Ankleshwar facilitation Centre of SSGCCA, organized a full day Seminar on Service Tax at Hotel Lord Plaza, Ankleshwar on 10.07.2012 on recent Changes in Service Tax Negative list. Inaugurating the seminar, the Chief Guest, Shri Ajay Saxena, Commissioner of Central Excise, Surat-II appreciated the idea of conducting the seminar to understand and implement the changes in service tax which has come in to effect from July 2012. CMA Satyanarayan Mundra, Vice chairman of the Chapter in his welcome speech gave the outline of various activities conducted by the Chapter and Facilitation centre. CMA Ashok Nawal, MD of BIZSOL India (P) Ltd and an expert in Indirect Tax was the faculty for the seminar. He covered the relevant aspects of negative list, declared Services, Exempted Services, and Place of Provision of Service etc. This was followed by question answer session which was very interactive wherein the participants clarified whatever little doubts they had.

The programme was coordinated by CMA R.K.Rathi. CMA Shailendra Saxena and CMA Rajesh Makwana proposed vote of thanks. The program was well attended by more than 175 participants from Bharuch, Dahej, Ankleshwar, Baroda, Surat and Mumbai.



WIRC of the Institute organized two Days Residential programme at Lonavala on 14.07.12 and 15.07.12. CMA Ashish Thatte, Hon. Secretary, WIRC welcomed the participants.

The Key note address was delivered by CMA Dhananjay Joshi, past President of our Institute. CMA Vijay Joshi, Chairman, WIRC briefed the members about the seminar and the current activities of Regional Council. CMA Neeraj Joshi, Treasurer, WIRC briefed about the theme of the seminar. CMA Dhananjay Joshi, CMA Amit Apte, Council Member, CMA V.S. Datey, Chairman, Nashik Chapter and CMA Ashok Nawal, past Chairman, WIRC were the speakers. They spoke on current issues relating to Cost

Accounting Standards, Draft Product Group Classification and Indirect Taxation.

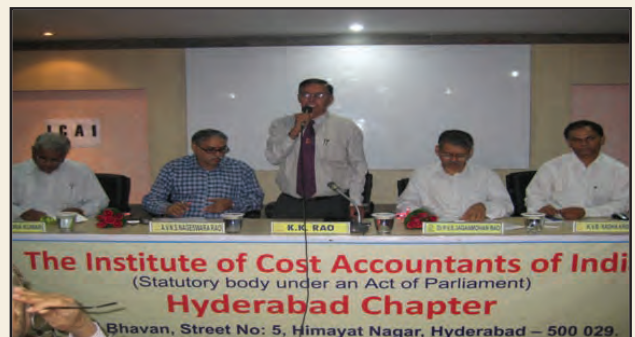
The programme ended with a vote of thanks proposed by CMA Shrenik Shah, Vice Chairman, WIRC.



**SIRC**

**Hyderabad Chapter of Cost Accountants (HCCA)**

A programme was organized by HCCA on 'Strategies for Cost Audit' at CMA Bhavan, Himayatnagar, Hyderabad. CMA Dr P.V.S. Jangan Mohan Rao, Council Member and CMA A.V.N.S. Nageswara Rao, Practising Cost Accountant & past Chairman, SIRC shared their views and information on the subject matter. CMA K. K. Rao, CMA K.V.B. Radha Krishna, CMA S. Nagendra Kumar, Chairman, Practitioners' Forum and about 70 other members and students attended the programme.



Hyderabad Chapter of Cost Accountants (HCCA) in association with The Institute of Chartered Accountants of India, Federation of A P Chambers of Commerce and Industry and Central Board of Excise & Customs held a seminar on 'Impact of Budgetary Changes – Taxation of Services' on 25.06.12 at 11.00 am at KLN Prasad Auditorium, FAPCCI.

Ms. Sheila Sangwan, IRS, Member – Service Tax, CBEC, Shri J. M. Kennedy, IRS, Director, TRU, New Delhi and Shri Shashi Bhusan Singh, IRS, Chief Commissioner of Customs, Central Excise & Service Tax, Hyderabad Zone highlighted



the impact of budgetary changes. About 300 members both from Costing Fraternity and other professions participated in this programme.



**EIRC**

**Cuttack-Bhubaneswar Chapter of Cost Accountants (CBCCA)**

The CBCCA organized the first 'Investor Awareness Programme' for the year 2012-13 at its premises on 10.06.12 at 6.00 P.M. The theme of the technical session was 'Rupee Devaluation and Its Impact on Foreign Exchange & Capital Market'. Shri Praveen Gupta, CGM, State Bank of India. LHO Bhubaneswar was the Chief Guest who inaugurated the programme and spoke about the role of banks in a regulated market. CMA. Debaraj Biswal of Bhubaneswar Stock Exchange, was the Guest of Honour and addressed the role of Stock Exchanges, SEBI, Ministry of Corporate Affairs and other statutory bodies. CMA K.C.Samal, Executive Director (Finance), NALCO Ltd. was the resource person and he deliberated on 'Effect of Foreign Exchange in Capital Market'.

CMA S.K.Sahu, Chairman, CBCCA welcomed and introduced the Guests. CMA M.R.Lenka, Chairman, PD Committee deliberated the Key Note address and introduced the topics. CMA S.B.Samal, Secretary of the Chapter extended vote of thanks.



On this occasion, the Chapter organized a felicitation programme to two of their Senior Members i.e. CMA Santosh

Kumar Sahu, and CMA Krushna Chandra Samal who have recently taken over as Director (Finance) in OHPCL Ltd and Executive Director (Finance) in NALCO Ltd. respectively. CMA S.K.Sahu, Chairman of the Chapter coordinated the felicitation programme.

**South Odisha Chapter of Cost Accountants (SOCCA)**

Evening talk on 'Limited Liability Partnership Pros & Cons' was conducted on 30.06.2012 at 6:00 P.M by South Odisha Chapter, Berhampur. About 150 comprising members, faculties, students, attended the programme.

CMA Cheruvu Venkata Ramana, Chairman, SOCCA, CMA N.C. Kar, Secretary, CMA Shiba Prasad Padhi, RCM of EIRC Dr. B.V.H.P. Sarma, an advocate of eminence of Ganjam Bar Association and C.A Sudhansu Sekhara Mahapatra were the key speakers.

Sri N.C. Kar Secretary discussed about the concept and the history of LLP explaining its origin and its prevalence in countries like America, UK & Japan and later came into existence in India from 2008. He discussed briefly about the incorporation; Membership and Designated Members etc. Shri S.S. Mahapatra spoke about the history of the Act before it came to India. He distinguished between the traditional Partnership Act 1932 and Companies Act 1956 with that of LLP 2008. Dr. B.V.H.B Sarma, senior advocate talked about the genus of LLP. CMA Shiba Prasad Padhi discussed very lucidly the subject from the stand point of students. He explained about the attributes required to form LLP.

The vote of thanks was given by CMA Rabi Kumar Sahu, Treasurer of the Chapter. At the outset the guests were honored with bouquets and then with mementos.



**NIRC**

**Jaipur Chapter of Cost Accountants (JCCA)**

JCCA organized a seminar on XBRL, IFRS & TDS on 30.06.12

In the first session key speaker was Shri Avdhesh Khandelwal, a well known Chartered Accountant who explained the fundamentals of the XBRL (Extensible Business Reporting Language) and emphasized how it is helpful for the transparency, comparability and uniformity in Financial statements. He also gave valuable insights on impact and challenges of convergence to IFRS for the Indian Industry.

In the Second session, the Key Speaker was Shri P.C. Parwal, a renowned Chartered Accountant who explained in detail the various provisions of TDS and TCS and the recent amendment thereof. Both the sessions were very interactive.

In the beginning of the Seminar Dr. Ashok Kumar Jain, Chairman of Jaipur Chapter welcomed both the speakers and all the participants. The seminar was attended by large number of members. At the end of the Seminar Shri R.K. Gupta, Secretary, Jaipur Chapter presented vote of thanks to all the participants.



**Lucknow Chapter of Cost Accountants (LCCA)**

LCCA organized an Inaugural function for the new session which commenced from July, 2012 and Prize Distribution

Ceremony for Meritorious Students on 13.07.12 at CMA Bhawan, Lucknow.

The Chief Guest for the programme was Dr Jagdish Gandhi, Founder-Manager, City Montessori School. Also present were CMA Sunil Singh, Chairman, LCCA, CMA N.K.Maurya, Guest of Honour, Zonal Manager, Rural Electrification Corporation CMA. Seema Singh, Vice Chairperson, CMA Vikas Srivastava, Secretary and, CMA. Anjana Chaddha, Treasurer of the Chapter.

Inaugural Function was inaugurated by Sarswati Vandana after lighting of Lamp. CMA Seema Singh in her welcome address stated that CMA Career is the best option since it gives the required competence and expertise to meet the challenges in global meltdown. Chief Guest Dr Jagdish Gandhi, Founder-Manager, City Montessori School (CMS) congratulated all students who passed out with merit and achieved rank.

Dr Jagdish Gandhi, Chief Guest was felicitated by CMA Sunil Singh, and CMA Vikas Srivastava with shawl. A large number of new as well as old students of Lucknow Chapter attended this inaugural function. CMA Anjana Chaddha proposed Vote of Thanks.



**Obituary**



Shri B L Tholiya (Membership No. 94), one of the senior most practicing Cost Accountants, practicing for over 45 years, reached his heavenly abode on Friday, 29th June, 2012 at the age of 89.

Earlier, he was Central Council Member of the Institute of Cost Accountants of India (formerly the Institute of Cost & Works Accountants of India). He has helped and guided many eminent practicing Cost Accountants & senior members from Industry in establishing their professional career. In the true sense, he was friend, philosopher and guide to the Cost Accountants' fraternity.

About four decades back, he had conceptualized and was the founder member of Cost and Management Accountants in Practice (CAMAP), which now is a very active and vibrant Forum for Cost Accountants.

May his soul rest in peace.





First prize for Excellence in Cost Management – 2011 Category V: Public Manufacturing; Organisation (Large) awarded to Rashtriya Chemicals & Fertilizers Ltd. Seen with CMA M. Gopalakrishnan, the then President, Dr. M. Veerappa Moily, Hon'ble Minister, MCA and Mr. Naved Masood, Secretary, MCA, Shri Gautam Sen, Director (Finance), Shri RH Kulkarni, ED (Finance) and Shri Suresh Warior, DGM



Third prize for Excellence in Cost Management – 2011 Category XI: Public-Service Sector (Medium) awarded to Rites Ltd. Seen with CMA M. Gopalakrishnan, the then President and CMA Rakesh Singh, the then Vice President, Dr. M. Veerappa Moily, Hon'ble Minister, MCA, and Mr. Naved Masood, Secretary, MCA, CMA Rajeev Malhotra, CMD.



First prize for Excellence in Cost Management - 2011 Category I: Private -Manufacturing; Organisation (Large) awarded to Videocon Industries Ltd. Seen with CMA M. Gopalakrishnan, the then President and CMA Rakesh Singh, the then Vice President, Dr. M. Veerappa Moily, Hon'ble Minister, MCA, and Mr. Naved Masood, Secretary, MCA, Shri Sunil Kumar Jain, CFO



First prize for Excellence in Cost Management – 2011 Category II: Private-Manufacturing; Organisation (Medium) awarded to Whirlpool of India Ltd. Mr. Vikas Bhatia, V.P. & C.F.O. Seen with CMA M. Gopalakrishnan, the then President and CMA Rakesh Singh, the then Vice President, Dr. M. Veerappa Moily, Hon'ble Minister, MCA and Mr. Naved Masood, Secretary, MCA, Shri Vikas Bhatia, VP & CFO and Shri Vishnu G. Prasath, GM.



CMA A B Nawal, RCM of WIRC, CMA Vijay P Joshi, Chairman of WIRC, CMA Manas Thakur Council Member, and CMA Chiranjib Das, Dy. Director, Studies at a workshop on Indirect Taxation at Mumbai.



CMA Rakesh Singh, President of the Institute and CMA S.C. Mohanty, Vice President presenting bouquet to Dr. M. Veerappa Moily, Hon'ble Union Minister, MCA



CMA Rakesh Singh, President of the Institute and CMA S.C. Mohanty, Vice President presenting bouquet to Shri R.P.N. Singh, Hon'ble Minister of State, MCA



CMA Rakesh Singh, President of the Institute and CMA S.C. Mohanty, Vice President presenting bouquet to Mr. Naved Masood, IAS, Secretray, MCA.



Glimpses of the felicitation programme held at our HQ on 23rd July 2012 on the occasion of visit of Shri Mukul Roy, Hon'ble Minister of Railways, Govt. of India



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