



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

[PR-88/16-DD/129/2016-DC/761/2018]

ORDER UNDER SECTION 21B(3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATION OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

[PR-88/16-DD/129/2016-DC/761/2018]

In the matter of:

**Shri K.S. Kaushik, Deputy Director,
SFIO, Ministry of Corporate Affairs,
2nd Floor, Paryavaran Bhawan,
CGO Complex, Lodhi Road
NEW DELHI - 110 003**

.... **Complainant**

-Vs-

CA. Shailendra Gupta (M.No.076543), Lucknow
Partner, Shailendra Vishnu & Co, Chartered Accountants,
41, Chakkar Purwa, Near Metro City,
Paper Mill Colony Road, Nishant Ganj,
LUCKNOW – 226006

.... **Respondent**

MEMBERS PRESENT (Physically):

1. CA. (Dr.) Debashis Mitra, Presiding Officer
2. Mrs. Rani Nair, I.R.S. (Retd.), Government Nominee
3. Shri Arun Kumar, I.A.S. (Retd.), Government Nominee
4. CA. Rajendra Kumar P, Member
5. CA. Cotha S Srinivas, Member

DATE OF MEETING : 08.04.2022 (Through Physical/ Video Conferencing Mode)

1. That vide findings under Rule 18 (17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 dated 19.01.2022, the Disciplinary Committee was inter-alia of the opinion that **CA. Shailendra Gupta (M.No.076543), Lucknow** (hereinafter referred to as the **Respondent**) was **GUILTY** of professional misconduct falling within the meaning of Item (6), (7) and (8) of Part I of the Second Schedule to the Chartered Accountant Act, 1949.

2. The Committee noted that the Respondent was present through video conferencing mode. The Respondent submitted that he had already filed his written representation and had



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

[PR-88/16-DD/129/2016-DC/761/2018]

nothing further to state. He requested the Committee to take lenient view. The Committee, accordingly, considered the submission dated 29th March, 2022 of the Respondent.

3. The Committee has gone through the finding of the Disciplinary Committee Bench-II dated 19-01-2022 through which the Respondent was held guilty. The Committee finds numerous charges like violation of section 80 of Companies act 1956, relying on accounts provided by the management and not taking external confirmations from debtors, banks etc. and also not reporting going concern status of the Company which was in doubt. The Committee is convinced that the Respondent has acted in a manner that would paint rosy picture of the Company and thus facilitating the management. In the opinion of the Committee the Respondent does not deserve any mercy.

4. Therefore, keeping in view the facts and circumstances of the case, material on record and submissions of the Respondent before it, the Committee ordered that the name of that name of the Respondent - CA. Shailendra Gupta (M.No.076543), Lucknow be removed from Register of members for a period of One year along with fine of Rs. 1,00,000/- (Rupees One Lakh).

Sd/-
(CA. (DR.) DEBASHIS MITRA)
PRESIDING OFFICER

Sd/-
(MRS. RANI NAIR, I.R.S. RETD.)
GOVERNMENT NOMINEE

Sd/-
(SHRI ARUN KUMAR, I.A.S. RETD.)
GOVERNMENT NOMINEE

Sd/-
(CA. RAJENDRA KUMAR P)
MEMBER

Sd/-
(CA. COTHA S SRINIVAS)
MEMBER

Date: 01.06.2022
Place: New Delhi

प्रमाणित सत्य प्रतिलिपि / Certified true copy

सी.ए. ज्योतिका गровер / CA Jyotika Grover
सहायक सचिव / Assistant Secretary
अनुशासनात्मक / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
साहदरा, दिल्ली-110032
Shahdara, Delhi-110032

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2021-2022)]

[Constituted under Section 21B of the Chartered Accountants Act, 1949]

Findings under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

File No. : [PR-88/16-DD/129/2016-DC/761/2018]

In the matter of:

**Shri K.S. Kaushik, Deputy Director,
Serious Fraud Investigation Office,
Ministry of Corporate Affairs, Govt of India
2nd Floor, Paryavaran Bhawan,
CGO Complex, Lodhi Road
NEW DELHI - 110 003**

.....Complainant

Versus

**CA. Shailendra Gupta (M.No.076543),
Partner, M/s Shailendra Vishnu & Co (FRNNo.009832C)
Chartered Accountants,
41, Chakkar Purwa, Near Metro City,
Paper Mill Colony Road, Nishant Ganj,
Lucknow – 226 006**

.....Respondent

MEMBERS PRESENT:

**CA. (Dr.) Debashis Mitra, Presiding Officer
CA. Amarjit Chopra, Govt. Nominee
CA. Babu Abraham Kallivayalil, Member
CA. Rajendra Kumar P, Member**

**DATE OF FINAL HEARING : 27.05.2021
PLACE OF FINAL HEARING : ICAI Bhawan, Delhi**

PARTIES PRESENT :

**Complainant Representative: Ms. Sumaiya Bansal (Prosecutor) and Shri Girish
Yadav Assistant Director (Law), SFIO
Counsel for Complainant : Ms. Smrati Chaturvedi, Advocate**

Respondent : CA. Shailendra Gupta
Counsel for Respondent : CA. C.V. Sajan

Charges in Brief:-

1. The Committee noted that in present case, the Complainant Department i.e. SFIO had conducted investigation into the affairs of the M/s Basil International Ltd. (hereinafter referred to as the "Company/ BIL") and its group Companies vide Central Government Order dated 4th July, 2012 and thereafter submitted its investigation report dated 31st March, 2014. Charges in which the Respondent was held Prima-facie guilty by Director (Discipline) are as under:-

a) **With respect to M/s Basil International Ltd. [As per paragraph 4.155 of the Investigation Report (refer page C-120 to C-121 of Prima-facie opinion)]**

- (i) The Company made adjustment/ book entries in the Balance Sheet for the year 2004-05 without any actual transactions by juggling of accounts. It was alleged that the entry of Rs. 5.64 Crore was made in the Current liabilities and to match the corresponding assets side, entries were made in the assets side by booking investment of Rs. 3.02 Crores, cash and bank balance of Rs. 1.58 Crore, Net block of Rs. 53 Lakhs and Loan and Advances of Rs. 41 lakhs, The Complainant alleged that this fact was established because during investigation no document/ statement of accounts were found in relation to the above transactions.
- (ii) That out of the funds raised by the Company through Redeemable Preference Shares, substantial amount was diverted into its Group Companies in the form of Investment as Loans and advances. The Complainant alleged that BIL made investment of Rs. 1,72,16,97,383/- in M/s Vamshi Chemicals Ltd. and Rs. 22,00,00,000/- in M/s Nixcil Pharmaceuticals Specialities Ltd. and accordingly, the funds raised by issuance of Preference Shares were not utilized for the operational business of the Company.
- (iii) The Respondent failed to obtain independent confirmation regarding bank balances during the audit of the year 2007-08.

b) **With respect to M/s Basil Express Ltd. [As per paragraph 4.162 of the Investigation Report (refer page C-124 to C-125 of Prima-facie opinion)]**

- (i) The Company has not done any business/ production during the period from 2004-05 to 2010-11 and it acted merely as a fund management Company for other group Companies as the entire Share Capital including preference

Share Capital of Basil Express Ltd. has been diverted as loans/investments in other Group Companies.

- (ii) The Respondent failed to report violation of Section 80 of the Companies Act, 1956 by the Company in his audit report. The Complainant alleged that during the year 2008-09, the Company redeemed Preference shares of Rs. 7.56 Crores while it was having accumulated losses of Rs. 1.77 crores and also unsecured loans of Rs.9.26 Crores.
- (iii) That the figures of current liability of Rs. 10.12 Crore and the corresponding asset under the head investment of Rs. 9.52 Crore and loans and advances of Rs. 54.19 lakh are merely book entries in the Balance Sheet of the Company for the year 2004-05 (refer page C-304 of PFO) without any actual transactions resulting in falsification of accounts and this fact has been admitted by the Respondent also vide answer to Q.No.36 of his statement dated.22.02.2013 (refer page C-473 of PFO).

c) With respect to M/s. Appeline Cosmetics & Toiletries Ltd (Para 4.164 of the investigation report (refer page C-125 of Prima-facie opinion))

- (i) The Respondent failed to report about redemption of Preference Shares of Rs. 23.82 Crores done by the Company in the year 2008-09 in violation of Section 80 of the Companies Act, 1956.
- (ii) On the basis of its financial position as on 31st March, 2009 it is evident that the Company was not meeting the accounting concept of going concern as it has already eaten up its capital and free reserves and is in losses from the year 2004-05.

Brief facts of the Proceedings:

3. On the day of final hearing on 27/05/2021, the Committee noted that the Complainant Department was represented by Ms. Sumaiya Bansal, Prosecutor, SFIO and Shri Girish Yadav, Assistant Director (Law), SFIO along with their Counsel Ms. Smrati Chaturvedi, Advocate through Video Conferencing mode. The Respondent was also present before it along with his counsel CA. C.V. Sajan through Video Conferencing mode. At the outset, the Committee enquired from the parties that since the composition of the Committee had changed further to the hearing held on 24th December, 2020, as to whether they wished to have a de-novo hearing. The Counsel of the Respondent submitted that the Committee may continue from the stage it was left at the time of last hearing. The Complainant/ their Counsel did not object to the option opted by the Respondent in this regard. Accordingly, the Committee continued

hearing in the instant matter from the stage it was left at the time of last hearing while considering papers already on record. Thereafter, the Committee asked the authorized representative from Complainant Department to present the charges. The Counsel for the Complainant Department read the charges before it. The Counsel for the Respondent presented arguments in defense and presented matter as per charges alleged upon the Respondent and relied upon his written submissions on record and presented the matter in detail. The Complainant and the Respondent were examined by the Committee.

After considering all papers available on record and after detailed deliberations and recording the submissions, the Committee decided to conclude the matter.

Findings of the Committee

4. The Committee noted that according to the Investigation Report of SFIO, the Respondent was the Statutory Auditor of M/s Basil International Ltd. and its group Companies as per the details given below:-

Name of the Company	Year
M/s Basil International Ltd.	1997-98 to 2007-08
M/s Basil Express Ltd.	2004-05 to 2010-11
M/s Appeline Cosmetics & Toiletries Ltd.	2004-05 to 2009-10

Findings on Charges relating to M/s Basil International Ltd.

5. The Committee with regard to charge relating to juggling of accounts, noted that the Respondent has brought on record Ledger Account to establish genuineness of alleged entries of Assets and Liabilities reported in the Balance Sheet as on 31st March 2005. The Committee on perusal of the same observed that Respondent had relied upon the ledger account provided by the management and had not collected external evidence such as balance confirmation certificates from the debtors, Banks, and details of investment, share certificates, loan agreements etc.
- 5.1 The Committee further observed that in his statement on Oath dated 21st February, 2013 vide answers to question no. 16 and 17, the Respondent had admitted those book entries by stating as under:-

Answer to question no. 16:-

"There are adjustment entries. Advance against goods have been created by the management worth Rs. 5.64 crore and adjusted towards the assets as Investment is shown Rs. 3.02 crore and cash in hand & Bank by Rs. 1.58 Crores. Remaining amount has been shown as net block, loans and advances. So apparently these are simply book entries without any physical transaction in actual." (refer page C-463 of PFO)

Answer to question no. 17

"I will blame management for this juggling of accounts as they so framed in books of account the above said entries. I accept my mistake in performing the audit and reporting to the stakeholders." (refer page C-463 of PFO)

5.2 The Committee noted that Respondent at hearing stage mentioned that the statements were taken under duress. The Committee noted the Respondent neither retracted his statement nor filed any complaint that his statement was taken under duress.

5.3 The Committee while rejecting the plea taken by the Respondent draw reference to section 227(1)(A)(b) which states as under:

(1A) Without prejudice to the provisions of sub- section (1), the auditor shall inquire-

(a).....

(b) whether transactions of the company which are represented merely by book entries are not prejudicial to the interests of the company;"

The Committee was of view that on one hand the Respondent giving clean report to the Company while on other hand is admitting his guilt before SFIO. Accordingly, the Committee was of the considered view that the Respondent not only failed to report known material misstatement in the financial statements but also failed to obtain sufficient appropriate evidence for expressing opinion on the financial statements. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.

6. The Committee noted that next charge is that funds raised from issuance of Preference Shares were not utilized for the operational business of the Company and substantial amount of the same were diverted to its Group Companies in the form of

Investment as Loans and advances. According to the Complainant BIL made investment of Rs. 1,72,16,97,383/- in M/s Vamshi Chemicals Ltd. (VCL) and Rs. 22,00,00,000/- in M/s Nixcil Pharmaceuticals Specialities Ltd.

- 6.1 The Committee observed findings of SFIO contained in Investigation Report and noted that the management of BIL has not provided Board Resolutions authorizing such investments or any loan agreements towards loans and advances to VCL [para 4.126 (refer page C-108 of PFO)].
- 6.2 It is observed that the Respondent has not produced any evidence such as copy of Board's resolutions verified by him relating to the said investments as claimed by him in his written statement. The Committee further noted that although the Respondent had brought on record bank statements of other companies to establish that transaction between companies are genuine but at the same he admitted that he had not collected independent bank confirmation. The Committee also observed that as per BIL, the amount invested in VCL was in the form of Loan (interest-bearing @ 18%) whereas as per VCL the investment received from BIL was in the nature of equity.
- 6.3 The Committee noted that the Respondent had conducted the audit without checking the necessary documents and did not take adequate steps to ensure proper disclosure of transactions in the financial statements more so when he was auditor of both the Companies. Accordingly, the Committee was of the view that the Respondent is not only grossly negligent in conduct of his professional duties but also failed to obtain sufficient information for expressing opinion on the financial statements. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.
7. With regard to next charge that the Respondent failed to obtain independent confirmation regarding bank balances during the audit of the year 2007-08, the Committee noted that the said point is covered in previous paragraphs. Hence, the Committee did not give separate findings in respect of this charge.

Findings on Charges relating to M/s Basil Express Ltd.

8. First charge is that the Company has not done any business/ production during the period from 2004-05 to 2010-11 and it acted merely as a fund management Company for other group Companies as the entire Share Capital including

preference Share Capital of Basil Express Ltd. has been diverted as loans/investments in other Group Companies.

- 8.1 The Committee noted that although the Respondent had mentioned that he had verified the said investments by checking the special resolutions passed by the members, but he failed to provide the same as part of his working papers.
- 8.2 The Committee also noted that the Respondent in his statement on Oath dated 22.02.2013 (refer pages C-471 to C-472 of PFO) vide answers to question no. 31 to 33 had admitted the above stated flaws in the financial statements of the Company audited by Respondent. In this regard, attention is drawn toward his answer to question no. 32 and 33 as under:-

Answer to question no. 32

"In the years 2003-04 and 2004-05, the Company was engaged in the production and having the sales and other Income. But in the year 2005-06 there has been damage/ submerge of total stock/ inventory of Rs. 2,16,82,478/- and the Company has accumulated losses of more than 50% of its net worth and cash losses. Since then the affairs of the company goes worsen and the Company then started only fund management for their other companies and BIL group Companies. In view of this the certificate given in the earlier years stating the true and fair view does not hold good."
(refer page C-471 to C-472 of PFO)

Answer to question no. 33

"I agree the company was not doing any production/ business. It was a fund management company for other group companies. In other words it was performing as shell company of BASIL International Ltd. from the year 2006-07."(refer page C-472 of PFO)

- 8.3 The Committee noted that Respondent at hearing stage mentioned that the statements were taken under duress. The Committee noted the Respondent neither retracted his statement nor filed any complaint that his statement was taken under duress.
- 8.4 The Committee observed that the Company was not in operation and was diverting funds to group Companies and this indicates that it was operating as a Shell/Paper Company just to facilitate infusion of funds to other group Companies. It was

incumbent upon the Respondent being auditor of the Company for 2004-05 to 2010-11 to highlight these facts in his audit report by making specific disclosures.

8.5 Further, it is evident that the Company had not undertaken any commercial operations continuously for 4-5 years and that it was incurring cash losses every year, hence it was not capable of paying dividend on shares and accumulated losses of the Company were increasing every year (**refer pages C-314, C-321, C-333, C-359, C-370, C-382 of PFO**). These were the indicators having a bearing on the going concern status of the Company signifying the continuance of the Company as a going concern questionable and doubtful. Thus, the same was required to be reported by the Respondent in his audit report by way of specific disclosure on this count which the Respondent had failed to do. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.

9 The Committee noted that second charge is that the Respondent failed to report in his audit report about violation of Section 80 of the Companies Act, 1956 by the Company. The Committee noted that during the year 2009-10 the Company redeemed Preference shares of Rs. 7.56 Crores while it has having accumulated losses of Rs. 1.77 Crores and also unsecured loans of Rs.9.26 Crores.

9.1 Extract of Section 80 of the Companies Act, 1956 as under:-

"A company limited by shares may, if so authorised by its articles, issue preference shares which are, or at the option of the company are to be liable, to be redeemed. Provided that-

- a) no such shares shall be redeemed except out of profits of the company which would otherwise be available for dividend or out of the proceeds of a fresh issue of shares made for the purposes of the redemption;**
- b) no such shares shall be redeemed unless they are fully paid;**
- c) the premium, if any, payable on redemption shall have been provided for out of the profits of the company or, out of the company's share premium account, before the shares are redeemed;**

where any such shares are redeemed otherwise than out of the proceeds of a fresh issue, there shall, out of profits which would otherwise have been available for

dividend, be transferred to a reserve fund, to be called the capital redemption reserve account, a sum equal to the nominal amount of the shares redeemed;

- 9.2 It is observed that during the year ending 31.03.2009, the Company had accumulated losses of Rs. 1,82,61,011/- and Unsecured Loans of Rs. 9,26,06,401/- and Loss for the year was Rs. 53,95,720/-. Under such circumstances, redemption of Preference Shares by the Company during the said year was in violation of the provisions of Section 80 of the Companies Act, 1956. The Respondent being auditor of the Company ought to have reported the said non-compliance by the Company in his audit report.
- 9.3 The Respondent accepted the mistake of violation of section 80 by the Company before the Committee also and argued that he was not required to report violation of the said clause. The Committee was of view that violation was required to be reported by the Respondent in his audit report by way of specific disclosure on this count which the Respondent had failed to do. Accordingly, the Committee hold the Respondent GUILTY of this charge.
10. The next charge of the Complainant is that the figures of current liability of Rs. 10.12 Crore and the corresponding asset under the head investment of Rs. 9.52 Crore and loans and advances of Rs. 54.19 lakh are merely book entries in the Balance Sheet of the Company for the year 2004-05 without any actual transactions resulting in falsification of accounts.
- 10.1 The Respondent in this regard has brought on record Ledger Account to establish genuineness of alleged entries of Assets and Liabilities reported in the Balance Sheet as on 31st March, 2005. The Committee on perusal of the same observed that Respondent had relied upon the ledger account provided by the management and had not collected any external evidence such as balance confirmation certificates from the debtors, Banks, details of investment, share certificates, loan agreements etc.
- 10.2 The Committee noted that this fact has been admitted by the Respondent vide answer to Q.No.36 of his statement dated.22.02.2013(refer page C-473 of PFO).

Answer to question no. 36

"The advance against booking of services of Rs. 10.12 crores has booked by the Company in current liabilities as book entries. There is no physical existence of such transaction. Accordingly, the interest of Rs. 9.5 crores and loans and advance of 54.19 lacs are also falsified." (refer page C-473 of PFO).

10.3 The Committee noted that Respondent at hearing stage mentioned that the statements were taken under duress. The Committee noted the Respondent neither retracted his statement nor filed any complaint that his statement was taken under duress.

10.4 The Committee while rejecting the plea taken by the Respondent draw reference to section 227(1)(A)(b) which states as under:

(1A) Without prejudice to the provisions of sub- section (1), the auditor shall inquire-

(a).....

(b) whether transactions of the company which are represented merely by book entries are not prejudicial to the interests of the company;"

10.5 The Committee was of view that on one hand the Respondent giving clean report to the Company while on other hand is admitting his guilt before SFIO. Accordingly, the Committee was of the considered view that the Respondent not only failed to report known material misstatement in the financial statements but also failed to obtain sufficient information for expressing opinion on the financial statements. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.

Findings on Charges relating to M/s Appeline Cosmetics & Toiletries Ltd.

11. The Committee noted that first charge is that the Respondent failed to report in his audit report about violation of the Section 80 of the Companies Act, 1956 by the Company. The Committee noted that the Company redeemed of Preference Shares of Rs. 23.82 Crores during the year 2008-09 in violation of the Section 80 of the Companies Act, 1956. The Committee noted that during the year ending 31.03.2009, the Company had accumulated losses of Rs. 12,23,51,772/- and Unsecured Loans of Rs. 23,27,52,000 and Loss for the year was Rs. 28,89,8803.

- 11.1 As observed in findings at para 9.1 and 9.2 the Respondent being auditor of the Company ought to have reported the said non-compliance by the Company in his audit report.
- 11.2 Further during hearing the Respondent accepted the mistake of violation of section 80 by the Company before the Committee and argued that he was not required to report violation of said clause. The Committee was of view that violation was required to be reported by the Respondent in his audit report by way of specific disclosure on this count which the Respondent had failed to do. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.
12. The Committee noted that second charge is that on the basis of its financial position as on 31st March, 2009, the Company was not meeting the accounting concept of going concern as it has already eaten up its capital and free reserves and is in losses from the year 2004-05.
- 12.1 In this regard, the Committee noted that the existence of the fact that the Company has no sales from the year 2006, its accumulated losses were increasing year by year and the same were more than 50% of its net worth, as reported by the Respondent himself vide para (x) of CARO, it was incumbent upon him to comment upon the going concern status of the Company as the above stated financial position of the Company was an indication of the fact that the Company's status as going concern was doubtful.
- 12.2 In this regard, it is also important to state that AAS-16 on going concern prescribes various indicators of risk which an auditor should consider to decide that going concern assumption was no longer appropriate. The Committee also observed that the Respondent in response to question no. 30 (refer page C-470 of PFO) in his statement on oath dated 22.02.2013 had himself admitted that the Company was not viable both financially and operationally since 2008-09.
- 12.3 Accordingly, the Committee was of the considered view that the Respondent not only failed to report known material misstatement in the financial statements but also failed to obtain sufficient information for expressing opinion on the financial statements. Accordingly, the Committee hold the Respondent **GUILTY** of this charge.

Conclusion

13. In view of the findings as mentioned in above paragraphs, the Committee is of the considered opinion that the Respondent is **GUILTY** under Item (6), (7) and (8) of Part- I of Second Schedule to the Chartered Accountants Act, 1949.

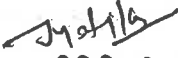
sd/-
(CA. (DR.) DEBASHIS MITRA)
PRESIDING OFFICER

(approved & confirmed through email)
(CA. AMARJIT CHOPRA)
GOVERNMENT NOMINEE

(approved & confirmed through email)
(CA. BABU ABRAHAM KALLIVAYALIL)
MEMBER

(approved & confirmed through email)
(CA. RAJENDRA KUMAR P)
MEMBER

Date : 19.1.2022
Place : New Delhi


प्रमाणित सत्य प्रतिलिपि / Certified true copy

सीए ज्योतिका गровер / CA. Jyotika Grover
सहायक सचिव / Deputy Secretary
अनुशासनात्मक प्रभाग / Disciplinary Directorate
इंस्टिट्यूट ऑफ चार्टर्डेड अकाउंटन्ट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwas Nager, Shahdra, Delhi-110032