

**CONFIDENTIAL**

**DISCIPLINARY COMMITTEE [BENCH – IV (2025-2026)]**

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

**Findings under Rule 18(17) and Order under Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.**

**File No.: - [PR/183/2021/DD/600/2022/DC/1915/2024]**

**In the matter of:**

**Sh. Sanjay Chaudhary**  
B-247, MIG Flats,  
East of Loni Road, Shahdara,  
DELHI - 110093

.....Complainant

**Versus**

**CA. Subhash Chander Sharma (M.No.083982)**  
**Partner of M/s Gupta Verma & Sethi**  
**Chartered Accountants**  
304, Delhi Chamber,  
3453, Delhi Gate,  
DELHI- 110002

.....Respondent

**MEMBERS PRESENT :**

**CA. Prasanna Kumar D, Presiding Officer (In person)**  
**Adv. Vijay Jhalani, Government Nominee (In person)**  
**CA. Mangesh Pandurang Kinare, Member (In person)**  
**CA. Satish Kumar Gupta, Member (through VC)**

**DATE OF FINAL HEARING : 26<sup>th</sup> December 2025**

**PARTIES PRESENT :**

**Counsel for Respondent : Adv. Pawan Dogra (Through VC)**

**1. Background of the Case:**

- (i) The Complainant had primarily raised issues in relation to Mr. Nigam Panwar about fraudulently representing as Chartered Accountant, non-filing of returns, non-submission of tax, arranging or issuing the tax audit reports signed/ certified by the Respondent.

(ii) The Complainant received summons on 12<sup>th</sup> March, 2020 and 8<sup>th</sup> November, 2020 from Mr. Ajay Kumar (Superintendent AE), GST Department, Faridabad, Haryana, who was conducting an enquiry about a firm M/s. Shashi Enterprises for GST and Input Tax Evasion, wherefrom it was transpired that Mr. Nigam Panwar and his associates collected tax money from various clients and instead of depositing the tax, they fraudulently purchased bogus bills from various firms engaged in Tax Evasion and Input Tax Fraud.

2. **Charges in brief:**

- 2.1 Tax audit reports of the Firm for the assessment years 2018-19 and 2019-20 were signed/ certified by the Respondent whereas Mr. Nigam Panwar had conducted audit.
- 2.2 'Statutory No Dues Certificate' dated 18<sup>th</sup> May 2019 was issued on the letter head of the Respondent while there were pending statutory liabilities.

3. **The relevant issues discussed in the Prima Facie Opinion dated 11<sup>th</sup> March 2024 formulated by the Director (Discipline) in the matter in brief, are given below:**

- 3.1 In respect of the first allegation, it was noted that there was an explicit and unequivocal admission on the part of the Respondent, which was clearly discernible from the written submissions of the Respondent wherein he had stated that he had digitally certified the Tax Audit Reports for the assessment years 2018-19 and 2019-20 on the basis of books of accounts produced before him by Mr. Chaitanya Sharma and had generated UDIN on the said reports.
- 3.2. Further, the latter part of this allegation was that the Respondent had got the audit of the firm conducted through Mr. Nigam Panwar. In support thereof, the Complainant submitted that whenever he visited the office of Mr. Nigam Panwar, he never found the presence of the Respondent there and had never communicated or met with the Respondent, nor had the Respondent ever discussed any audit observations with the Complainant. Notably, the Respondent did not offer any explanation therefor, much less a plausible explanation. As such, the contention of the complainant remained unrebutted by the Respondent. The circumstances stated hereinabove

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evidently indicated that the Respondent had been grossly negligent in discharging his professional duties.

- 3.3. In respect of the second allegation, it was noted that the Respondent, in his submissions, had stated that he had not issued the said certificate and that it was a forged and fabricated certificate issued by Mr. Nigam Panwar and Mr. Chaitanya Sharma. Perusal of the record showed that the said certificate had been issued for the financial year 2018–19, for which the Tax Audit Report had been signed by the Respondent on the basis of books of accounts produced by Mr. Chaitanya Sharma, which made it pellucid that the Respondent had been aware of the financial position of the firm.
- 3.4. The Respondent had brought on record a copy of a police complaint dated 7th December, 2022 against Mr. Nigam Panwar and Mr. Chaitanya Sharma. It was the contention of the Respondent that he had approached the police station to lodge the complaint to register an FIR in the matter, but the police had refused to lodge the complaint. Interestingly, the Respondent had offered a very weak defence, and this was said for the obvious reason that in such circumstances, when the police refused to lodge a complaint, a prudent person of average understanding would have approached higher officers in the Police Department to lodge his complaint. Alternatively, he could have filed an online complaint, as in the instant case the alleged cause of action had arisen in Delhi, where the online facility of filing a complaint to register an FIR was available.
- 3.5. Further, in the circumstances when the police did not register an FIR, whether the complaint was filed online or otherwise, an efficacious remedy of filing a complaint case before the concerned Court under Section 200 of the Cr.PC was available to the aggrieved person. In the instant matter, it was expected from the Respondent, who was a qualified Chartered Accountant, that he possessed knowledge of the process as detailed hereinabove. But to our utter surprise, he did nothing to protect his rights and simply produced a copy of the complaint which he allegedly had intended to lodge but could not, as the police had refused to lodge it. This went without saying that the law did not come to the rescue of persons who slept over their rights. A copy of the complaint dated 7th December, 2022 produced by the

Respondent was nothing but an afterthought in an attempt to save himself from the disciplinary proceedings.

- 3.6. The circumstances unfolded hereinabove clearly indicated that the Respondent had been aware of the said certificate which had been issued without UDIN, and the Respondent had not only intentionally allowed Mr. Nigam Panwar and Mr. Chaitanya Sharma to use his membership number for carrying out fraudulent activities but had also supported them in those illegal activities.
- 3.7. From the perusal of the record, it was clearly discernible that despite being aware of all the activities being carried out by both these persons, neither had the Respondent tried to stop them from doing such illegal activities nor had he taken any timely action against them. Such omission on the part of the Respondent clearly showed that he had been indulging with them in the fraudulent activities and, as such, he had been grossly negligent while performing his professional duties. This view further got strengthened from the fact that, as per the Respondent's own version, he had carried out the tax audit of the firm for AYs 2018–19 and 2019–20 on the request of Mr. Chaitanya Sharma, who appeared to be totally unrelated to the firm.
- 3.8. Therefore, at that stage, it was not clear how the Respondent had ensured that the books of the firm produced before him by such an unrelated person, i.e., Mr. Chaitanya Sharma, were authentic, or whether the Respondent had even tried to ensure who the real owners of the firm/client were for whom he had been conducting the tax audits, and whether he had been properly appointed by the firm/client for the said assignments. It was also not clear how the Respondent had received his audit fee, whether directly from the firm or from Mr. Chaitanya Sharma. Accordingly, the Respondent was held prima facie guilty of Professional Misconduct on this count.
- 3.9 Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 11<sup>th</sup> March 2024 opined that the Respondent was prima facie **Guilty** of Professional Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949. The said Item of the Schedule to the Act, states as under:

**Clause (7) of Part I of the Second Schedule:**

"A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct if he:

(7) does not exercise due diligence or is grossly negligent in the conduct of his professional duties."

3.10. The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 23<sup>rd</sup> September 2024. The Committee on consideration of the same, concurred with the reasons given against the charge(s) and thus, agreed with the Prima Facie opinion of the Director (Discipline) that the Respondent is GUILTY of Professional Misconduct falling within the meaning of Clause (7) of Part - I of the Second Schedule to the Chartered Accountants Act, 1949 and accordingly, decided to proceed further under Chapter V of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

4. **Date(s) of Written submissions/Pleadings by parties:**

The relevant details of the filing of documents in the instant case by the parties are given below:

S. No.	Particulars	Dated
1.	Date of Complaint in Form 'I' filed by the Complainant	30 <sup>th</sup> October 2023
2.	Date of Written Statement filed by the Respondent	05 <sup>th</sup> December 2022
3.	Date of Rejoinder filed by the Complainant	---
4.	Date of Prima Facie Opinion formed by Director (Discipline)	11 <sup>th</sup> March 2024
5.	Written Submissions filed by the Respondent after Prima Facie Opinion	23 <sup>rd</sup> February 2025 & 30 <sup>th</sup> July 2025 (complaint dated 08.07.2025)
6.	Written Submissions filed by the Complainant after Prima Facie Opinion	----

5. **Written Submissions filed by the Respondent: -**

5.1 The Respondent vide letter dated 23<sup>rd</sup> February 2025, inter-alia, made the submissions which are given as under: -

- (i) The Respondent stated that the complaint is a clear afterthought, as the complainant has contradicted himself in various proceedings, including submissions before the GST authorities.
- (ii) He claimed that the complaint is motivated by an attempt to shift blame for GST violations and to extort money from him.
- (iii) The Respondent has highlighted discrepancies in the complainant's submissions to the GST authorities and the ICAI, suggesting ulterior motives behind the complaint.
- (iv) The Respondent has been practicing as a Chartered Accountant since 1984.
- (v) The Respondent stated that he has never had any personal or professional association with Mr. Nigam Panwar or Shreeji Associates.
- (vi) The Respondent has denied issuing the certificate and claims that it was fabricated by Nigam Panwar and Chaitanya Sharma using his forged signature and letterhead.
- (vii) He carried out the audit of the complainant's firm for A.Y. 2018–19 and 2019–20 as per the books of accounts provided by Chaitanya Sharma (CA). He did not contact the complainant during the audit, as the need did not arise, since the books of accounts were in proper order and there were no anomalies requiring detailed discussion with the complainant.
- (viii) He has carried out his duties with due diligence without committing any professional misconduct, whether wilfully or negligently. However, it cannot be ruled out that he was deceived by Mr. Pramod Kumar Sharma and Mr. Chaitanya Sharma, who misrepresented that Mr. Chaitanya Sharma had become a qualified Chartered Accountant in the year 2018.
- (ix) The complainant has also not produced any documentary evidence on record to show that he ever received payment for his services as a partner of Shreeji Associates through bank transfers. Further, the complainant has not placed on record any documentary evidence to prove that Mr. Nigam Panwar prepared the financial statements for A.Y. 2018–19 and A.Y. 2019–20.
- (x) The Respondent has denied threatening the complainant or his representative during the alleged confrontations at his office.
- (xi) The Respondent mentioned his deteriorating health due to the stress caused by the complaint, citing his history of heart surgery and stenting procedures.

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- (xii) He has filed complaints against certain individuals, including Nigam Panwar and Chaitanya Sharma, for forgery and misuse of his name and stamp.
- (xiii) The Respondent requested that any inadvertent errors be ignored

5.2. The Respondent vide letter dated 30<sup>th</sup> July 2025, inter-alia, made the submissions which are given as under: -

- (i) That he conducted audit based on books of account and digitally signed the tax audit report with due diligence.
- (ii) Respondent denied issuance of "Statutory No Dues Certificate" dated 18<sup>th</sup> May 2019 and lodged police complaint and complainant admitted in reply dated 12.06.23 that certificate was never provided to him.
- (iii) No documentary evidence produced showing respondent was partner of Shreeji Associates, or that he received payment as partner, or that Nigam Panwar/Shreeji Associates were appointed as CAs, or that they prepared financial statements for AY 2018-19 and 2019-20.
- (iv) No complaint made against Sunil Gupta CA, who prepared faulty AY 2017-18 financials.
- (v) The complainant has stated in his reply dated 12.06.2023 that 'STATUARY NO DUES CERTIFICATE' was never provided to Complainant whereas he has relied on the same in his complaint by producing photocopy of the same which is testament that he himself has created the forged document.
- (vi) That the Complainant, in his complaint, has averred that he personally visited the office-cum-residence of the Respondent in the year 2020, prior to the lockdown, to confront the Respondent regarding the issuance of the "Statutory No Dues Certificate," and has alleged that the Respondent extended threats to him. However, in his reply to the letter dated 12.06.2023 issued by the ICAI, the Complainant has introduced an entirely new and contradictory version, stating that Mr. Dhruv Tomar, Advocate and authorised legal representative, visited the Respondent's residence-cum-office for the said purpose, thereby materially altering the earlier stand taken in the complaint.

6. **Brief facts of the Proceedings:**

- 6.1 The details of the hearing(s)/ meetings fixed and held/adjourned in said matter is given as under:

S. No.	Date of meeting(s)	Status
1	04 <sup>th</sup> August 2025	Adjourned at the request of Complainant and in absence of Respondent.
2	07 <sup>th</sup> November 2025	Adjourned at the request of Respondent
3	20 <sup>th</sup> November 2025	Oath taken by Respondent
4	15 <sup>th</sup> December 2025	Adjourned at the request of Respondent
5	22 <sup>nd</sup> December 2025	Part head and adjourned
6	26 <sup>th</sup> December 2025	Hearing Concluded and Decision taken

- 6.2 On the day of hearing held on 04<sup>th</sup> August 2025, the Committee noted that the Respondent was present in person and appeared before it. The Committee noted that the Complainant had sought adjournment vide email dated 02.08.2025 due to bad health of his close relative. In the absence of the Respondent and acceding to the above request of the Complainant, the committee adjourned the captioned case to the future date.
- 6.3 On the day of hearing held on 07<sup>th</sup> November 2025, the Committee noted that the Respondent along with Counsel was present through VC and appeared before it at the scheduled time. However, hearing in the instant case was rescheduled to the afternoon. The Respondent submitted that Counsel was required to appear in another matter at the rescheduled time. Accordingly, the Respondent requested that the meeting be adjourned to another date. Acceding to the request of the Respondent, the Committee adjourned the subject case to a later date.
- 6.4 On the day of hearing held on 20<sup>th</sup> November 2025, the Committee noted that the Respondent along with counsel was present through VC and appeared before it. Being first hearing of the case, the Respondent was put on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges levelled against him and whether he pleads guilty. The charges as contained in prima facie opinion were also read out. On the same, the Respondent (CA. Subhash Chander Sharma) replied that he is aware of the charges and pleaded 'Not Guilty' to the charges levelled against him. In view of Rule 18(9) of the Chartered Accountants (Procedure of Investigation of Professional and Other

Misconduct and Conduct of Cases) Rules, 2007, the Committee decided to adjourn the case to a future date.

- 6.5 On the day of hearing held on 15<sup>th</sup> December 2025, the Committee noted that the Respondent had sought an adjournment vide email dated 10/12/2025 stating that his Counsel is not available due to prior professional commitments. Acceding to the request of the Respondent, the Committee adjourned the subject case to a later date.
- 6.6 On the day of hearing held on 22<sup>nd</sup> December 2025, the Committee noted that the Respondent was present through VC and appeared before it. However, the Complainant was not present despite the fact that notice of the hearing was duly served upon him. The Counsel for Respondent submitted that the Complainant failed to provide sufficient evidence, including a certificate under the law to verify the authenticity of submitted documents, and pointed out inconsistencies in the Complainant's statements, such as claiming not to have received the 'no dues' certificate while simultaneously relying on it. The Counsel also emphasized that the Complainant did not mention the Respondent's involvement in earlier complaints to GST authorities and police, and argued that the allegations were unsubstantiated and contradictory. The Committee noted the submissions of the Counsel for Respondent. The case was adjourned to provide the Complainant a final opportunity to appear and present his case. With this, the case was part heard and adjourned.
- 6.7 On the day of hearing held on 26<sup>th</sup> December 2025, the Committee noted that the counsel for the Respondent was present through VC and appeared before it. The Committee noted that the authorised representative of the Complainant had sought adjournment on the previous occasion and, despite being granted an opportunity, failed to appear at the present hearing. The Counsel for the Respondent made submissions reiterating the earlier contentions. The Counsel for the Respondent further submitted that the complaint was an afterthought and was filed only with the intent of seeking relaxation of timelines from statutory authorities, as evident from the chronology of events and the conduct of the Complainant. It was also contended that no complaint had been made by the Complainant to the police or other authorities regarding the alleged acts, which, according to the Counsel, demonstrated absence

of bona fide intent to initiate action against the Respondent. The Committee noted the submissions of Counsel for the Respondent.

- 6.8 Based on the documents/material and information available on record and the oral and written submissions made by the Respondent, and on consideration of the facts of the case, the Committee concluded the hearing in subject matter and took the decision on the conduct of the Respondent.

7. **Findings of the Committee:-**

- 7.1 The Committee noted that there are two charges against the Respondent in which has been held Prima Facie Guilty and have been explained in para 2.1 and 2.2 above.

The Committee noted that in the last hearing, the case was adjourned to a future date with a view to extend one final opportunity to the Complainant to substantiate the charges. The Committee then directed the office to inform the Complainant and the Respondent to appear before it at the time of next listing and in case of their failure to appear, the matter would be decided ex-parte based upon the documents/materials available on record. The Committee, in the present hearing, further noted that the Complainant was not present for the hearing and notice of listing of the case has been served upon the Complainant. The notice was also sent by post and by email to the Complainant. The Committee decided that the matter would be proceeded ex-parte the Complainant and considered on merits based upon the documents/material available on record.

- 7.2 In respect of **first charge**, i.e. Tax audit reports of the Firm for the assessment years 2018-19 and 2019-20 were signed/ certified by the Respondent whereas Mr. Nigam Panwar had conducted audit, the Committee noted the submissions of the Respondent wherein he has submitted that Mr. Chaitanya Sharma, who was the son of his 10 years old client viz. Late Pramod Kumar Sharma, approached him for conducting the Tax Audit of M/s. Krishna Moulders (Firm) and he had digitally signed the Tax Audit Reports on the basis of books of accounts produced before him for the assessment year 2018-19 and 2019-20, but he was never involved in any kind of

partnership with Mr. Nigam Panwar or Mr. Chaitanya Sharma or M/s. Shreeji Associates.

- 7.3 The Committee also noted the submissions of the Complainant in respect of this allegation, wherein he has submitted that whenever he visited the office of Mr. Nigam Panwar, he never found the presence of the Respondent thereat and had never communicated/ met with the Respondent nor the Respondent ever discussed any audit observations with the Complainant.
- 7.4 In view of allegations and counter defence filed by the parties, the Committee was of the view that it is an admitted fact that the Respondent has conducted the tax audit of the Firm for A.Ys. 2018-2019 and 2019-2020 and has issued Tax Audit Reports to that effect under his signatures. The Committee was further of view that the Complainant has made verbal allegation that he never found the presence of the Respondent and never communicated with him. The Committee was of the view that there is no corroborated evidence produced by the Complainant to prove instant allegation against the Respondent.
- 7.5 Moreover, the Committee noted that in this case, the role of Mr. Nigam Pawar is instrumental. In this regard, the Committee noted the observations of Director (Discipline) at the Prima Facie stage that *"Mr. Nigam Panwar who has been instrumental and has aided the Respondent in commission of the misconduct, is a final year student of Chartered Accountancy course as has been confirmed from the database of ICAI. The Committee further noted the recommendation of Director (Discipline) that considering the gravity of the matter, the role of Mr. Nigam Panwar in the matter may be referred to the Legal Department and M&SS Department of ICAI as well for taking appropriate action against him. On consideration, the Committee decided to refer the matter to Legal Department and M&SS Department of ICAI for taking appropriate action against Mr. Nigam Panwar in accordance with Law"*.
- 7.6 The Committee observed that the Complainant's submissions contained inconsistencies and contradictions that further undermine the credibility of the allegations. Notably, the Complainant has stated that he was unaware of the

Respondent's involvement until 2019, despite alleging fraudulent activities dating back to earlier years.

- 7.7 The Committee noted that the Complainant has not provided any evidence, such as appointment letters or other documentary proof, to establish that Mr. Nigam Panwar was engaged to conduct the audit for the partnership firm, M/s Krishna Moulders. Further, the Complainant has also not presented any direct evidence to demonstrate that the Respondent merely affixed his signature to the audit reports without conducting the audit himself. The Respondent, on the other hand, has consistently maintained that he conducted the audit as per the books of accounts presented to him and signed the financial statements and tax audit reports accordingly. In the absence of credible evidence to support the Complainant's claim, the Committee finds the allegation to be unsubstantiated.
- 7.6 In view of above noted facts and in absence of documentary evidence against the Respondent, the Committee absolved the Respondent on this charge.
- 7.7 In view of above, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949 in instant allegation.
- 7.8 In respect of **second charge** i.e. Statutory No Dues Certificate' dated 18<sup>th</sup> May 2019 was issued on the letter head of the Respondent while there were pending statutory liabilities, the Committee noted the submissions of the Respondent wherein, he has outrightly denied having issued the said certificate. He submitted that it was a forged and fabricated certificate issued under his signature and stamp. The Respondent has filed a police complaint dated 17/12/2022 and 08/07/2025 for forgery of his signatures by Mr, Nigam Pawar and Mr. Chaitnya Sharma to this effect.
- 7.9 The Committee noted that the Complainant has failed to provide sufficient evidence to substantiate the claim that the statutory no dues certificate was issued by the Respondent. The Complainant himself admitted in his reply that the document mentioned as Annexure A on the statutory no dues certificate dated 18th May 2019 was never provided to him.

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7.10 The Committee noted that the Complainant's submissions contain inconsistencies and contradictions. On one hand, the Complainant claimed that he never received the statutory no dues certificate, while on the other hand, he alleged that he visited the Respondent's residence in 2020 to inquire about the validity of the certificate. This contradictory stance undermines the credibility of the Complainant's allegations. Additionally, the Complainant has failed to provide any evidence to support his claim that the Respondent was complicit in the alleged fraudulent activities of Mr. Nigam Panwar.

7.11 The Complainant's failure to mention the Respondent's name in his initial reply to the GST authorities, despite alleging that he was aware of the Respondent's involvement in 2019, raises serious doubts about the authenticity and intent of the complaint. Further, the Committee noted that on comparing the signatures contained on the 'no dues certificate', prima facie with bare eyes, it appears that same does not match with that of the Respondent's signatures.

7.12 In view of above noted facts and in absence of documentary evidence in support of this allegation by the Complainant, the Committee absolved the Respondent on this charge.

7.13 In view of above, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct" falling within the meaning of Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949 in instant allegation.

**8 Conclusion:**

In view of the findings stated in above paras, vis-à-vis material on record, the Committee gives its charge wise findings as under:

Charges (as per PFO)	Findings	Decision of the Committee
Para 2.1 as given above	Paras 7.2 to 7.7 as given above	<b>NOT GUILTY</b> - Clause (7) of Part I of the of Second Schedule
Para 2.2 as given above	Paras 7.8 to 7.13 as given above	<b>NOT GUILTY</b> - Clause (7) of Part I of the of Second Schedule

9. In view of the above observations, considering the oral and written submissions of the Respondent and material on record, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

**Order**

10. Accordingly, in terms of Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for Closure of this case against the Respondent.

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Sd/-

(CA. PRASANNA KUMAR D)  
PRESIDING OFFICER

Sd/-

(ADV. VIJAY JHALANI)  
GOVERNMENT NOMINEE

Sd/-

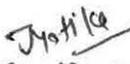
(CA. MANGESH P KINARE)  
MEMBER

Sd/-

(CA. SATISH KUMAR GUPTA)  
MEMBER

DATE: 11<sup>th</sup> February 2026

PLACE: New Delhi

  
सीए ज्योतिका / CA. Jyotika  
उप सचिव / Deputy Secretary  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
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