



AVANTIKA

**MEMORANDUM
&
REGULATIONS
OF
ASSOCIATION**

West Bengal Form No. 264.

Copy applied on 25-4-13
Prepared on 20-6-13
Received on 3-7-13



Certificate of Registration of Societies
WEST BENGAL ACT XXVI of 1961

S/11/ No. 27337 of 2012-2013

I hereby certify that Avantika

has this day been registered under the West Bengal Societies Registration Act, 1961.

Given under my hand at Kolkata

this seventeenth day of October

Two thousand and Twelve

AS
Registrar of Firms, Societies &
Non-Trading Corporations,
West Bengal.

ACJP-A 504-2005-06-1, (X), 000

Compared by

Si

14/5/13



CERTIFIED TRUE COPY
14/5/13
Addl. Registrar of Firms, Societies &
Non-Trading Corporations, West Bengal

(B)

S/14/97337

25.04.2013



पश्चिम बंगाल WEST BENGAL

15AA 060741

Copy applied on 25-4-13
 Presented on 20-6-13
 Approved on 3-7-13

1
 S/14/97337

Avantika



Memorandum of Association Registered on... 17.10.12

Sd/- Registrar of Firms, Societies & Non-Trading Corps, West Bengal

AVANTIKA

MEMORANDUM OF ASSOCIATION

1. NAME

The Name of the Organisation shall be “Avantika”

2. OFFICE

The Office of the organisation shall be at 33, BRABOURNE ROAD 3RD FLOOR, KOLKATA- 700001 and it can also be opened elsewhere with the approval of the General Meeting.

3. MAIN OBJECTS

3.1. Political & Religious

To stay away from political and religious groups.

3.2. Serving art, literature and knowledge

- a. To arrange lectures of scholars, kavi sammelan, sahitya sammelan, debates and cultural functions.
- b. To organise musical & dance programmes, dramas and plays and to propagate knowledge and literary ideas by various means.
- c. To construct and run educational institutions and to grant aid to organisations with similar aims.
- d. To organise seminars/ meetings on different law subjects and on subjects of accounts and audit.

3.3. Social Development

- a. To try to bring about necessary reforms in the traditional social systems.
- b. To organise goshthis, picnics, excursion tours for members, their families and friends.
- c. To act for the development of fellowship among members.

3.4. Health Care

- a. To run and operate charitable dispensaries and other services for Public Health.
- b. To create public awareness through various programmes from time to time.
- c. To serve the public through volunteers.

4. The names, address and description of the members of the executive committee are:

<u>NAME & ADDRESS</u>	<u>OCCUPATION</u>	<u>DESIGNATION</u>
1. RAJESH LIHALA 11, CROOKED LANE GROUND FLOOR KOLKATA – 700069	CHARTERED ACCOUNTANT	PRESIDENT
2. RAM MOHTA 8, GANESH CHANDRA AVENUE SAHA COURT 6TH FLOOR KOLKATA – 700013	CHARTERED ACCOUNTANT	VICE-PRESIDENT
3. SANDEEP GOYAL BIKANER BUILDING 1 ST FLOOR 8/1, LAL BAZAR STREET ROOM NO. 5 KOLKATA- 700001	CHARTERED ACCOUNTANT	SECRETARY
4. LALIT KUMAR SHROFF 23A, N.S ROAD 3 RD FLOOR ROOM NO.15 KOLKATA- 700001	CHARTERED ACCOUNTANT	JOINT SECRETARY
5. NIRMAL KUMAR JAIN 167/4 LENIN SARANI 2 ND FLOOR KOLKATA -700072	CHARTERED ACCOUNTANT	TREASURER
6. JAIKRISHNA TAPARIA 28, BLACK BURN LANE 6 TH FLOOR KOLKATA-700012	CHARTERED ACCOUNTANT	EXECUTIVE COMMITTEE MEMBER

- | | | | |
|-----|---|----------------------|-------------------------------|
| 7. | PARAS KOCHAR
10, PRINCEP STREET
1 ST FLOOR
KOLKATA- 700072 | ADVOCATE | EXECUTIVE COMMITTEE
MEMBER |
| 8. | NIRMAL BOTHRA
7/18, GRANT LANE
1 ST FLOOR
KOLKATA- 700072 | CHARTERED ACCOUNTANT | EXECUTIVE COMMITTEE
MEMBER |
| 9. | SAGAR JAIN
1, CROOKED LANE
1 ST FLOOR
KOLKATA – 700012 | CHARTERED ACCOUNTANT | EXECUTIVE COMMITTEE
MEMBER |
| 10. | SUBASH AGARWAL
1, GIBSON ROAD
2 ND FLOOR, SUIT 213
KOLKATA- 700069 | ADVOCATE | EXECUTIVE COMMITTEE
MEMBER |
| 11. | BHANWAR LAL RATHI
9, INDIA EXCHANGE PLACE
4 TH FLOOR ROOM NO.414
KOLKATA 700001 | CHARTERED ACCOUNTANT | EXECUTIVE COMMITTEE
MEMBER |

5. We, the several persons whose names, addresses and occupation are hereunto subscribed are desirous of being formed into an association in pursuance of this memorandum of association.

<u>SIGNATURE</u>	<u>NAME & ADDRESS</u>	<u>OCCUPATION</u>
1.	RAJESH LIHALA 11, CROOKED LANE GROUND FLOOR KOLKATA – 700069	CHARTERED ACCOUNTANT
2.	RAM MOHTA 8, GANESH CHANDRA AVENUE SAHA COURT 6TH FLOOR KOLKATA – 700013	CHARTERED ACCOUNTANT
3.	SANDEEP GOYAL BIKANER BUILDING 1 ST FLOOR 8/1, LAL BAZAR STREET ROOM NO. 5 KOLKATA- 700001	CHARTERED ACCOUNTANT
4.	LALIT KUMAR SHROFF 23A, N.S ROAD 3 RD FLOOR ROOM NO.15 KOLKATA- 700001	CHARTERED ACCOUNTANT
5.	NIRMAL KUMAR JAIN 167/4 LENIN SARANI 2 ND FLOOR KOLKATA -700072	CHARTERED ACCOUNTANT
6.	JAIKRISHNA TAPARIA 28, BLACK BURN LANE 6 TH FLOOR KOLKATA-700012	CHARTERED ACCOUNTANT

7. PARAS KOCHAR ADVOCATE
10, PRINCEP STREET
1ST FLOOR
KOLKATA- 700072
8. NIRMAL BOTHRA CHARTERED ACCOUNTANT
7/18, GRANT LANE
1ST FLOOR
KOLKATA- 700072
9. SAGAR JAIN CHARTERED ACCOUNTANT
1, CROOKED LANE
1ST FLOOR
KOLKATA – 700012
10. SUBASH AGARWAL ADVOCATE
1, GIBSON ROAD
2ND FLOOR, SUIT 213
KOLKATA- 700069
11. BHANWAR LAL RATHI CHARTERED ACCOUNTANT
9, INDIA EXCHANGE PLACE
4TH FLOOR ROOM NO.414
KOLKATA 700001

WITNESS TO THE ABOVE SIGNATURES,

SIGNATURE

ADDRESS

OCCUPATION

DATED

S/11/97337

25-04-2015



REGISTRAR OF FIRMS, SOCIETIES & NON-TRADING CORPORATIONS

15AA 060740

1
S/11/97337

Avantika



(C)

Regulations of Association
Registered on.....

Sd/-
Registrar of Firms, Societies &
Non-Trading Corps, West Bengal

AVANTIKA
REGULATIONS

Unless the context otherwise requires words and expressions contained in these Regulations shall bear the same meaning as in the W.B. societies Registration Act, 1961 or any statutory modification thereof:

1. IN THESE RULES, UNLESS OTHERWISE EXCLUDED BY OR REPUGNANT TO OR INCONSISTENT WITH THE SUBJECT OR CONTEXT.

- a) “Avantika” shall mean the organization and the organization shall mean Avantika.
- b) “Member” shall mean General member or Senior member of the organisation.
- c) “Executive Committee” shall mean the committee which has been formed as per the provisions of the Regulations and may also be called as Working Committee.
- d) “President, Vice President, Secretary, Joint Secretary and Treasurer” shall mean such office bearers as elected in the general meeting.
- e) “Auditor” shall mean the Auditor of the organisation who shall be appointed by the general meeting for auditing the accounts of the organisation.
- f) “Annual General Meeting” and “Extra Ordinary General Meeting” shall mean such meetings that are convened as per provision of the organisation and can be called as meeting of the members.
- g) “Proposal” means that proposal which has been moved by the Executive Committee or Members in General Meeting.
- h) “Seal” shall mean the seal (stamp) of the organization.
- i) “Year” shall mean the financial year of the organization from 1st April to 31st March.
- j) “Singular” shall mean and include plural and “male gender” shall mean and include female gender and vice versa.

- k) “Membership Sub-committee” shall mean, a committee formed by the Executive Committee every year which will comprise of three Past Presidents, current President and current Secretary of the organisation to review / interview the new member application and forward their recommendation to Executive Committee.
- l) “Sub-Committee” formed for any other purposes for executing any special assignments(s) shall mean a committee formed by the Executive Committee every year which will comprise of any number of members including ex-officio members of the organization.
- m) The Registered office shall mean the office of the organization time being which is at Present is 3rd Floor of 33, Brabourne Road, Kolkata 700001.

2. MEMBERSHIP

2.1 Eligibility

Any person whether male or female

- a. Who is above 18(eighteen) years of age.
- b. Who believes in the objects of the organisation and
- c. (i). Who is in full time practice as Advocate, engaged in the field of direct or indirect tax laws or corporate laws or

ii). Who is in full time practice as Chartered Accountant and engaged in the field of accountancy, audits, tax or corporate laws.
- d. It is clarified that the eligibility criteria with regard to whole time practice and professional qualification shall be applicable prospectively.
- e. Any past members may re-join the organisation. Such member should be preferred over the new applicant.

2.2 Class of Members

- a) General Member means a member other than a Senior member of the organisation.
- b) Senior Member means a member who has been admitted as a Senior Member by the Executive Committee of the organisation.
- c) “An Honorary Member means a member who has been elevated as an Honorary Member”.
- d) All the three class of members will have equal rights & obligations except annual fees.

2.3 Admission of New General Members

- a) Any person who fulfills the eligibility criteria can submit a request for membership to the president / Secretary of the Organisation in a Form as may be prescribed.
- b) The candidature of proposed new applicant shall be proposed and seconded by any of the existing member of the organization, who have cleared their dues including current year subscription.
- c) On receipt of Application Form, the Secretary shall record the Application Form serial number in a Register, as prescribed, and forward the same to “Membership Sub-Committee”.
- d) The application will be dealt with by the Membership Sub-committee who may call upon the applicant for an interview before taking a decision about acceptance / refusal .The Membership Sub-Committee shall forward its recommendation to the Executive Committee.

2.4 Admission of New Senior Member

Any person who has been or is an existing member of the organisation for not less than twenty five years and who has attained the age of seventy years at the beginning of each financial year commencing from 1st April 2009;

2.5 Elevation as an Honorary Member

Any member who has attained the age of eighty years at the beginning of each financial year commencing from 1st April, 2021 shall be automatically elevated to the category of an Honorary Member.”

2.6 Membership Fees

- a) An entrance fee, as prescribed from time to time in the general meeting shall be payable by a New General Member on his / her admission in the Organisation. However, no entrance fee shall be payable by past member rejoining the organisation.
- b) The Annual subscription for the general members as prescribed from time to time is payable annually.
- c) The Annual subscription for the Senior Members shall not be more than (1/2) one half of the annual subscription of the general member and is payable annually.
- d) The Annual subscription and the entrance fees can only be decided in the meeting of members of the organisation.
- e) No annual subscription shall be charged from an Honorary Member unless he himself opts for payment of the same.
- f) Regular programmes may be participated by the General Members / Senior Members / Honorary Members with their spouse without any fee. The charges for guest / others will be as decided by the executive committee. However, the case of special programmes, the participation will be on contributory basis.

3. VOTE

- a) Every member of both the class shall have equal voting rights.
- b) The other two classes of members other than Honorary Members shall be able to exercise their voting rights only if their upto date yearly subscription as fixed by the executive committee has been received by the organization.

4. ELECTION & ITS PROCESS

- 1) After the end of the financial year of the organization and within a maximum period of three months thereafter the office bearers of the organization and the members of the Executive Committee shall be elected.
- 2) To make proper arrangements for the election, every year prior to the election, the Executive Committee shall form an Election Committee with all powers comprising of the members who shall not be members of then Executive Committee of the

organization, out of which one shall be the Chairman, who shall act as per the constitution of the organisation and the decision of this Committee in respect of the election shall be final and binding on all members. The Chairman shall call a meeting on the written request of any member of the Election Committee; if he does not do so then the meeting can be called by a written notice by any two members of the said committee. The quorum of this meeting shall be of three members. After formation, if due to any reason, the number of member of the committee members falls below three then the Executive Committee shall fill the vacancy.

3) a) The Secretary shall send a written notice for election at least 21 (twenty one) days before the election date, in which names shall be invited for election to the post of office bearers and the members of the Executive Committee for the next year and the election will have to be completed at least seven days before the Annual General Meeting.

b) Written notice of the proposed names shall have to be sent to the office of the organization in sealed envelopes addressed to the Chairman, Election committee at least 14 (fourteen) days before the election date duly signed by the proposer and seconder. At the time of making the proposal the proposers and seconders of the names proposed for election, shall have to have the right to vote as per the rule of the organization. It shall be necessary to mention in the proposal of the name proposed that he shall accept the proposed post if elected.

c) Proposals which come under the above rules shall have to be fully enquired by the Election Committee at least 7 (seven) days before before the date fixed for the election and after that the name will be cleared.

d) A candidate can withdraw his name by a written notice to the Election Committee at least 72 (seventy two) hours before the commencement of the election.

e) If no names are received for membership or post of the Executive Committee then the present Executive Committee shall have the right to fill the unproposed posts. Even after the election if any post or membership falls vacant then it shall be filled by the Executive Committee. The name of proposed Executive Committee shall be declared in Annual General Meeting.

f) If more than the fixed number of names is proposed for any post or posts then there shall be vote by secret ballot under the superintendence and control of the Election Committee. The results shall be communicated to the Executive Committee.

g) Within 24 hours of declaring the election results, any candidate can make a written application to the Election Committee for their consideration regarding any irregularity during the election, which has influenced the results shall be sent to the office of the president within 72 (seventy two) hours and that shall be final and binding on all.

5. EXECUTIVE COMMITTEE & OFFICE BEARERS

1) There will be a total of 11 (eleven) members in the Executive Committee including the 5 (five) office-bearers, as follows:

1. President
2. Vice President
3. Secretary
4. Joint Secretary
5. Treasurer

There shall be six members apart from them.

- 2) In case any casual vacancy is created in the Executive Committee the same shall be filled only in the general meeting if so required. The general meeting shall also be able to change the office bearers as required.

The responsibility of carrying the work of the organisation shall be on the Executive Committee and they may appoint employees officers, representatives etc and supervise their work.

- 3) Every year the Executive Committee shall be formed in the general meeting and as long as the new Executive Committee is not formed the present Executive Committee of the organisation shall continue. The term of the Executive Committee shall be the 1st July to 30th June or on the conclusion of the annual general meeting whichever is later.
- 4) The quorum of the Executive Committee shall be of 5 (five) people. If there is no quorum up to half an hour of the stipulated time then that meeting shall deemed to be postponed on the same day of the following week at the same time. There shall be no quorum for the postponed meeting.
- 5) It will be mandatory for the secretary to give at least 3 (three) days prior notice for the meeting of the Executive Committee. An emergency meeting can also be called at a prior notice of 24(twenty four) hours.
- 6) The Secretary can also convene a meeting of the Executive Committee on a joint application of three members. If the Secretary does not call a meeting even after 7 (seven) days of the application then the applicant member can give a week's notice and call a meeting of the Executive Committee on the same agenda for which information had been given to the Secretary. This shall be a valid meeting.
- 7) Each meeting of the Executive Committee shall be chaired by the President, in his absence by the Vice-President of the Executive Committee, in the absence of both by any of the members of the Executive Committee.
- 8) Each agenda of the meeting of the Executive Committee which has been notified to the members shall be passed by majority votes. But if there is equal voting then the Chairman shall have the right of the additional casting vote.

RIGHT AND DUTIES OF THE EXECUTIVE COMMITTEE AND OFFICE BEARERS

- a) All the action of the Executive Committee shall be as per the constitution.
- b) Apart from the powers received through the Objects of this organisation the Executive Committee shall also do everything beneficial for this organisation and which is not against the law.
- c) To convene meetings of the organisation for formulating rules and bye-laws for the smooth functioning of the organisation.
- d) To accept or amend the actions taken by the Secretary.
- e) To accept or reject application for membership.
- f) To permit the Secretary, if required to take any loans etc.
- g) To make arrangements for proper maintenance of the accounts of income and expenditure and state of affairs of the organisation.
- h) To form special committees / sub-committee with its composition, tenure, scope of work and other procedure for due discharge of its functions.
- i) To formulate rules and bye-law to perform the work of the organization in a proper manner.
- j) If any member of the Executive Committee is absent for four consecutive meetings without leave of absence then his post shall automatically be considered as vacant. The post shall be filled by the committee up to the next election.
- k) Executive Committee can constitute sub-committee for any specific purpose or period comprising of any number of members including its ex-officio members. The sub-committee so formed shall continue to function without any change in its constitution till the completion of the special assignment or specified period or any changes made by the Executive Committee.
- l) To accept donation in cash or in kind, including moveable and immovable properties as a gift to fulfill the aims of the organisation. If the organisation receives any special help from any individual as a specified, donation or gift, then that money or thing shall be used only for the specified purpose.
- m) If, due to any reason such money cannot be used for that purpose, then it can also be used in other similar objects with the consent of the Working Committee.

6. PRESIDENTS AND HIS DUTIES:

The president shall be the Chief Office-bearer of the organisation. His main duty shall be to chair and conduct the meeting of the Executive Committee. If his vote is required for any dispute arising in the meeting then he shall use his casting vote.

It shall be his essential duty to properly propound of the constitution of the organization and to explain the correct meaning of any apprehension to the satisfaction of the members.

7. VICE-PRESIDENTS AND HIS DUTIES:

In absence of the President, the Vice President shall discharge the duties of the President.

8. SECRETARY:

The secretary shall be considered to be the chief operating office-bearer. He shall have the following duties:

- a) To implement all the resolution of the Executive Committee or the general meeting of the members.
- b) To make proper arrangements for fulfilling the objects of the organisation.
- c) To appoint, grant leave and supervise salaried employees of the organisation.
- d) To correspond for and represent the organization except on such occasion where the general meeting or the Executive Committee has appointed any other representative.
- e) To authorise/ pass / signing on receipts, vouchers and other documents.
- f) To prepare annual report, comprising of statement of affairs, income and expenditure and Secretary's report and presenting it before the general meeting of the members.

9. JOINT SECRETARY:

To help the Secretary in his work and do the work of the Secretary in his absence.

10. TREASURER AND HIS DUTIES:

- a) To record all receipts and expenditure etc. to maintain proper accounts of the organisation and draw income and expenditure, balance sheet and get them audited and present the same before the members.
- b) To sign all vouchers of expenditure and receipt of the income.
- c) Paying the bills sanctioned by the Secretary.

11. AUDITOR AND HIS DUTIES:

The auditor, a member of the Institute of Chartered Accountants of India and holding full time certificate of practice will be appointed by the general meeting. He shall audit the accounts of the organisation and submit a report on it. If the office of the auditor falls vacant in the middle of the year due to any reason then the Executive Committee shall fill up the post.

12. BANK ACCOUNT:

An account shall be opened in any scheduled bank as per resolution of the Executive Committee in the name of the organization to secure the fund of the organization and facility. Following office-bearers of the organization shall be authorized for money transaction from the account and all bank transactions on joint signature of any two undernoted signatories.

1. President
2. Vice – President
3. Secretary
4. Treasurer

One or more accounts can be opened in any one more banks on any special occasion in the name of the organisation. But the amount of one account of a particular purpose cannot be transferred to another account without the permission of the Executive Committee.

13. ANNUAL GENERAL MEETING:

- a.** The annual general meeting has to be convened within 3(three) months from the end of the financial year of the organisation at the time and place specified by the Executive Committee.
- b.** If there is no quorum at the end of 60(sixty) minutes of the stipulated time then the members present shall postpone the meeting on the same time and place in the following week. The provision of convening postponed meeting at the same place may be waived with the consent of the members present in the original meeting. Quorum will be one fourth of the members of the organisation. There will be no quorum for the postponed meeting.
- c.** It will be necessary for the Secretary to give twenty one days prior notice of the annual meeting.
- d.** The following will be the main agenda of the annual meeting and the remaining matters shall be recorded on the notice sent.
 1. To adopt Secretary's report on the working of organisation since previous annual general meeting.
 2. To approve the audited accounts of the organisation.
 3. To declare names of the office-bearers and members of the Executive Committee elected for the next year.
 4. To appoint the auditor to hold office till the next annual general meeting.
 5. Any other matter, which has been approved by the majority of the strength of the composition of Executive Committee and such proposal is circulated to member with reasonable explanatory statement comprising its financial impacts, if any.

14. EXTRA ORDINARY GENERAL MEETING:

- a) This meeting can be convened with notice from time to time at the time and place specified by the Executive Committee for necessary work of the organization. It is necessary for the Secretary to give twenty one day's prior notice to the members mentioning agenda.
- b) Apart from the annual general meeting all other general meetings shall be called extra-ordinary general meeting. This meeting shall only discuss the specified agenda. All its rules shall be like that of the annual general meeting.

15. REQUISITION GENERAL MEETING:

- a) The Secretary shall convene the requisition meeting on the joint application of seven or more members within 23(twenty three) days. The time and place of this meeting shall also be fixed by the Committee. If the Secretary does not call the meeting within 23(twenty three) days then the applicants shall have the right to convene such meeting as per rules within 21 (twenty one) days. Such meeting called by the applicants shall be considered to be valid and the decisions taken in the meeting shall be binding on the organization. The notice of the said meeting shall be sent to all the members by messenger or by registered post. The meeting shall not be considered to be invalid if any member does not receive the notice. The quorum of the above meeting shall be one third of the members of the general members. In the absence of the quorum the meeting shall not be postponed but dismissed.
- b) The President of the organization shall Chair the requisition meeting, general meeting, and annual general meeting. In his absence the Vice-President shall take his place. If both of them are absent, then any other member present in the meeting except the Secretary, Joint Secretary and applicants shall be chosen to Chair the meeting.
- c) In every meeting the member himself shall have the right cast one vote. If there are equal votes on both sides then the Chairman shall have the right of the casting vote.

16. CONSTITUTION AMENDMENTS AND ITS NOTICE:

Members shall have the complete right to make any change, omit, delete, expand or make amendment in the section, sub-section or provisions of the section of the constitution. This can be done only by the member and it will be possible only after obtaining the two third majority votes. The Notice of the meeting convened to amend the constitution shall be sent twenty one days prior to the specified date. The quorum of this meeting shall be one third of the number of the members. Quorum for the adjourned meeting shall be 11 (eleven) members.

17. LEGAL ACTION:

All such action be taken in the name of the organization only. The President, Secretary or Joint Secretary shall represent the organization in all legal correspondence, vakalatnama, petition, warrant etc. They shall be able to sign on all papers and continue to take the advice of the Executive Committee. If there is need for any amendment in this provision to get registration then the Executive Committee can do so.

18. SPECIAL:

If the annual subscription etc. of all classes of members are not received for two consecutive years before the date of election then the Executive Committee shall have the right to remove him from the membership of the organisation provided that at least two registered letters has been sent to him specifying the default and he should be given an opportunity of being heard before removal of his membership.

19. CODE OF CONDUCT:

Members shall not make any personal allegations in the meetings of the organization and the gentlemen present shall only use polite language. The order of the Chairman in the meetings shall be final. If any members defy the order of the Chairman then he can be deprived from his vote for the next three meetings.

20. DISOLUTION

- a) If at any time there is a situation where the organisation will have to be closed, then after paying the salaries to employees and other such creditors whatever amount or property remains shall be gifted to an organisation with the same or similar purpose or this organisation or may be merged with any other organisation which has similar objects.
- b) The decision of closing the organisation or regarding gifts shall be made in Extra-ordinary general meetings convened for that purpose by $\frac{3}{4}$ (three/ fourth) majority of members present.
- c) If the meeting is unable to decide the matter then it shall be in accordance with applicable provision of The West Bengal Societies Act, 1961.

20. We the undersigned members of executive committee of the society, do hereby certify that the above is a true copy of the regulations of the society.

<u>SIGNATURE</u>	<u>NAME & ADDRESS</u>	<u>OCCUPATION</u>
1.	RAJESH LIHALA 11, CROOKED LANE GROUND FLOOR KOLKATA – 700069	CHARTERED ACCOUNTANT
2.	RAM MOHTA 8, GANESH CHANDRA AVENUE SAHA COURT 6TH FLOOR KOLKATA – 700013	CHARTERED ACCOUNTANT
3.	SANDEEP GOYAL BIKANER BUILDING 1 ST FLOOR 8/1, LAL BAZAR STREET ROOM NO. 5 KOLKATA- 700001	CHARTERED ACCOUNTANT
4.	LALIT KUMAR SHROFF 23A, N.S ROAD 3 RD FLOOR ROOM NO.15 KOLKATA- 700001	CHARTERED ACCOUNTANT
5.	NIRMAL KUMAR JAIN 167/4 LENIN SARANI 2 ND FLOOR KOLKATA -700072	CHARTERED ACCOUNTANT

6. JAIKRISHNA TAPARIA CHARTERED ACCOUNTANT
28, BLACK BURN LANE
6TH FLOOR
KOLKATA-700012
7. PARAS KOCHAR ADVOCATE
10, PRINCEP STREET
1ST FLOOR
KOLKATA- 700072
8. NIRMAL BOTHRA CHARTERED ACCOUNTANT
7/18, GRANT LANE
1ST FLOOR
KOLKATA- 700072
9. SAGAR JAIN CHARTERED ACCOUNTANT
1, CROOKED LANE
1ST FLOOR
KOLKATA – 700012
10. SUBASH AGARWAL ADVOCATE
1, GIBSON ROAD
2ND FLOOR, SUIT 213
KOLKATA- 700069
11. BHANWAR LAL RATHI CHARTERED ACCOUNTANT
9, INDIA EXCHANGE PLACE
4TH FLOOR ROOM NO.414
KOLKATA 700001