



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

Examination Department
The Institute of Chartered Accountants of India

9th October 2026

ANNOUNCEMENT

EMPANELMENT OF MEMBERS TO ACT AS OBSERVERS AT THE EXAMINATION CENTRES FOR THE CHARTERED ACCOUNTANTS' EXAMINATIONS, JANUARY 2027.

It is proposed to empanel members to act as Observers for the forthcoming Chartered Accountants Examinations JANUARY 2027 (including Advanced ICITSS Test) scheduled to be held as under:

Intermediate Examination	2nd, 4th, 6th 8th, 10th & 12th January 2027
Foundation Examination	3rd, 5th, 7th, & 9th January 2027

Kindly note that, the Examination Committee in its 648th Meeting held on 8th and 9th MAY 2024 among others has decided that there should be a cooling off period for one attempt after (3) three consecutive attempts for Observership duties.

1. Eligibility Criteria for Empanelment:

Members who fulfill the following criteria are eligible for empanelment, to act as Observers.

- He/she should not be more than 65 years of age as on the date of empanelment, i.e., 21st October 2026.
- His/her name should have been borne on the Register of Members as on 1st July 2024 and continues to be so.
- Neither he/she nor his/her relatives* or dependent* is / will be appearing in the ensuing Chartered Accountants Examinations, January 2027 in any examination centers in India or Abroad.

[* the term "relative" or "dependent" for the purpose shall include, in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, granddaughter, brother, brother's wife, brother's son, brother's daughter, sister, sister's husband, sister's son, sister's daughter, wife's brother, wife's sister and husband's brother and husband's sister]

- He/she is not coaching students for any of the examinations / test conducted by the Council of the Institute in any institutions / organization including Regional Councils / Branches of the Institute and also private coaching.
- He/she has not been convicted by any court of Law and no disciplinary proceedings are pending against him/her, either by the ICAI / Disciplinary Directorate or by any other organization, both in India and abroad.
- He/she is not associated with the Institute as an elected/co-opted member of the Council / Regional Council / Managing Committee of any Branch of the ICAI.
- He/she shall abide by the Guidelines for Observer and / or any other instructions.

2. Honorarium

The honorarium of ₹ 5000/- per day / per session and ₹ 500/- as conveyance reimbursement per day (to cover cost of local travel) for all cities will be paid.

3. Duties of Observer:

A member will be allotted duties in the city of his professional address only as per Institute's records.

(To avoid any hardship in allotment of Observer assignment, Members are advised to update their professional Address / City in ICAI through the SSP Portal in accordance with the examination cities, if not updated)

The main duty of the observer is to ensure that (I) The Question Paper Packets meant for the day of the exam, with the right code of the day are collected from the bank (where they are kept under safe custody) opened and distributed to the candidates. (II) Checking the authenticity/ identity of the candidates with attendance register on random basis without disturbing them in writing their Examination to introduce the element of surprise checking. Accordingly, Observer is required to be present in the assigned branch of the Bank/Examination Centre from the time when the code key is opened in the bank till the conclusion of the examination, i.e. till the answer books are pooled, reconciled, packed and handed over to the designated courier agency (including answer sheet of physically handicapped candidates, if any) for dispatch to the Examination Department.

Once the duties are assigned for acting as an Observer in a particular examination centre, he/she should attend to the said assignment and submit his/her report on daily basis in the prescribed format at the Portal immediately after the conclusion of exam. Bill is required to be submitted immediately after completion of all the Examination.

In case any member is unable to perform his / her assignment, the same may be declined in the portal and communicated to the Examination Department well in advance, so that alternative arrangements can be made. If a member neither informs the Examination Department nor discharges the duties assigned, he/she would be liable for such action under the provisions of the Chartered Accountants Act 1949 and the Regulations framed thereunder, as deemed fit.

Kindly note that giving false/misleading declaration regarding conflict of interest / involvement in coaching and **any unauthorized absence from the Exam Centre during the exams** will lead to action under disciplinary provisions in accordance with the Chartered Accountants Act, 1949 and the Rules and Regulations framed thereunder.

4. How to Empanel:

A member who fulfills the above-mentioned eligibility criteria, desirous of empaneling himself / herself for the assignment, may do so, online at <http://observers.icaixam.icaai.org>.

Applications by any other mode will not be entertained. The activity schedule of the portal is as under:

Opening of the window for empanelment	21st October 2026 (Wednesday)
Closing of the window for empanelment	20th November 2026 (Friday)
Hosting of the details of Self Selection of Observer assignments	Last Week of December 2026 (Tentative)

5. Details of the cities for Chartered Accountants' JANUARY 2027 Examinations

(A) WESTERN REGION:

(Covering States of Goa, Gujrat and Maharashtra and U. T. of Dadra & Nagar Haveli and Daman & Diu)

CITY	CITY	CITY	CITY
Ahmedabad - I	Ichalkaranji	Mumbai - XII	Rajkot
Ahmedabad - II	Jalgaon	Mumbai - XIII	Ratnagiri
Ahmedabad - III	Jalna	Nadiad	Sangli
Ahmedabad - IV	Jamnagar	Nagpur - I	Satara
Ahmednagar	Junagadh	Nagpur - II	Sindhudurg
Akola	Kolhapur	Nagpur - III	Solapur
Amravati	Khamgaon (Buldhana)	Nanded	Surat - I
Anand	Latur	Nandurbar	Surat - II
Aurangabad - I	Mapusa (Goa)	Nashik - I	Surendranagar
Aurangabad - II	Margao (Goa)	Nashik - II	Thane - I
Badlapur	Mehsana	Navi Mumbai	Thane - II
Baramati	Morbi	Navsari	Thane - III
Beed	Mumbai - I	Palanpur	Vadodara - I
Bharuch	Mumbai - II	Palghar	Vadodara - II
Bhavnagar	Mumbai - III	Panvel	Valsad
Bhiwandi (Maharashtra)	Mumbai - IV	Parbhani	Vapi
Bhuj	Mumbai - V	Patan	Vasai - I
Chandrapur	Mumbai - VI	Pimpri-Chinchwad	Vasai - II
Dhule	Mumbai - VII	Porbandar	Wardha
Gandhidham	Mumbai - VIII	Pune - I	Yavatmal
Gandhinagar	Mumbai - IX	Pune - II	
Gondia	Mumbai - X	Pune - III	
Himatnagar	Mumbai - XI	Pune - IV	

City	Zones	Areas
Ahmedabad	I	Thaltej, Gurukul, Sola, Bopal, Bodakdev, Chandkheda, Gota, Vastrapur, Satellite and Memnagar
	II	Navrangpura, Naran pura and Nava Vadaj

	III	Shahibag, Paldi, Khanpur, Kalupur and Ellis Bridge
	IV	Isanpur, Juhapura, Sarkhej, Naroda, Vasna, Maninagar and Ghodasar
Aurangabad	I	North of Jalna Road
	II	South of Jalna Road
Mumbai	I	CST and Churchgate
	II	Byculla and Mumbai Central
	III	Dadar (East), Parel and Matunga
	IV	Kurla and Sion
	V	Ghatkopar and Vidyavihar
	VI	Mulund and Bhandup
	VII	Dadar (W) and Prabhadevi
	VIII	Vile Parle (W), Andheri(W) and Jogeshwari (W)
	IX	Vile Parle (E), Andheri(E) and Jogeshwari (E)
	X	Malad (W)
	XI	Malad (E)
	XII	Kandivali (W), Borivali (W) and Dahisar (W)
	XIII	Kandivali (East), Borivali (E) and Dahisar (E)
Nagpur	I	Wardhman Nagar, Gandhi Bagh, Mahal and Nandanwan
	II	Dharampeth, Bharat Nagar, Sitabuldi and Dhantoli
	III	Hanuman Nagar, Manewada, Trimurti Nagar and Wardha Road
Nashik	I	Nashik City, Pimpalgaon, Panchvati, Meri, Mhasarul, Gangapur Road, Cidco, Ambad and Satpur
	II	Nashik Road, Upnagar, Odha Dwarka and Devlali Camp
Pune	I	Katraj, Dhankawadi, Padmavati, Satara Road, Bibwewadi, Swargate, Sarasbaug and Sahakarnagar
	II	Bhavani Peth, Rasta Peth, Nana Peth, Camp, Koregaon park, Kalyani Nagar, Nagar Road, Magarpatta, Hadapsar, Wanowarie, NIBM Road and Kondhwa
	III	Paravati, Tilak Road, Sadashiv Peth, Shukrawar Peth, Ravivar Peth, Budhwar Peth, Laxmi Road, Dandekar Bridge, Shastri Road, Sinhagad Road, Null Stop, F.C. Road, S.B. Road, Shivaji Nagar, Shaniwar Peth, Law College Road, Mangalwar Peth and Somwar Peth
	IV	Kothrud, Karve Nagar, Vanaj, Chandni Chowk, Pashan, Aundh, Baner and Wakad
Surat	I	Ring Road, Bhatar, Vesu, Piplod, Athwalines, Althan, Adajan, Rander, Ghod Dod Road, Nanpura, Magdalla and Dumas Road
	II	Varachha, Mota Varachha, Kamrej, Sarthana, Katargam, Parvat Patia, Amroli, Dabholi, Ved Road, Singanpore and Sumul Dairy Road
Thane	I	Thane City and Kalwa
	II	Dombivili and Kalyan
	III	Ulhasnagar and Ambernath
Vadodara	I	Raopura, Ajwa-Waghodia Road, Karelibaug, Sama, Fatehgunj and Makarpura
	II	Sayajigunj, Alkapuri, Akota, Vasna, Gorwa and Gotri
Vasai	I	Mira Road and Bhayander
	II	Vasali Nallasopara and Virar

(B) SOUTHERN REGION:

(Covering States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu, Telangana and U. Ts. of Lakshadweep and Pondicherry)

CITY	CITY	CITY	CITY
Adilabad	Davangere	Khammam	Shimoga
Adoor	Dharmapuri	Kolar	Sirsi
Alappuzha	Dindigul	Kollam (Quilon)	Sivakasi
Anantapur	Eluru	Koppal	Srikakulam
Bagalkot	Ernakulam	Kottayam	Thanjavur
Belgaum	Erode	Kozhikode	Theni
Bellary	Gadag	Kumbakonam	Thiruvananthapuram
Bengaluru - I	Guntur	Kurnool	Thrissur
Bengaluru - II	Hassan	Madurai	Tiruchirapalli
Bengaluru - III	Haveri	Mahbubnagar	Tirunelveli
Bengaluru - IV	Hosur	Malappuram	Tirupati
Bengaluru - V	Hubli	Mandya	Tirupur
Bengaluru - VI	Hyderabad - I	Mangalore	Tiruvallur
Bengaluru - VII	Hyderabad - II	Mysore	Tiruvannamalai
Bengaluru - VIII	Hyderabad - III	Nagapattinam	Tumakuru
Chennai - I	Hyderabad - IV	Nagercoil	Tuticorin
Chennai - II	Idukki	Nalgonda	Udupi
Chennai - III	Kadapa	Namakkal	Vellore
Chennai - IV	Kakinada	Nellore	Vijayapura
Chennai - V	Kalaburgi (Gulbarga, Karnataka)	Nizamabad	Vijayawada
Chennai - VI	Kalpetta	Ongole	Villupuram
Chennai - VII	Kancheepuram	Palakkad (Palghat)	Visakhapatnam
Chennai - VIII	Kannur	Pondicherry (Puducherry)	Vizianagaram
Chikkaballapur	Karaikudi	Pudukkottai	Warangal
Chitradurga	Karimnagar	Raichur	
Coimbatore	Karur	Rajamahendravaram	
Cuddalore	Kasaragod	Salem	

City	Zones	Areas
	I	Banashankari 1st Stage, Banashankari 2nd Stage, Basavangudi, Chamarajpete and Jayanagar
	II	JP Nagar, Kanakpura Road and Vasanthapura
	III	K.R Puram, Indiranagar, Jeevan Bheemanagar and

Bengaluru		Ramamurthy Nagar
	IV	Yelahanka, RT Nagar, Hebbal Kempepura and Ganga Nagar
	V	Mission Road, Richmond Road, Racecourse Road, Benson Town and MG Road
	VI	Malleswaram, Rajaji Nagar, Sheshadripuram, Magadi Road, Basaveshwaranagar and Vijaynagar
	VII	Kengeri Satellite Town, Rajarajeshwari Nagar, Nagarbhavi, Ullal and Sundakatte
	VIII	Soldevanahalli and Jalahalli
Chennai	I	George Town, Broadway, Royapuram, Washermanpet and Tondiarpet
	II	Nungambakkam, Gopalapuram and Triplicane
	III	Guindy, Adyar, Besant Nagar and Tirunvanmiyur
	IV	Royapettah, Mylapore and Mandaveli
	V	Arumbakkam, Anna Nagar, Kilpauk, Ambattur and Villivakkam
	VI	Kodambakkam, T Nagar, West Mambalam and Saidapet
	VII	Vadapalani, Ashok Nagar, K K Nagar and Porur
	VIII	St. Thomas Mount, Pallavaram, Nanganallur, Chromepet and Tambaram
Hyderabad	I	Koti, Abids, Nampally, Charminar, Himayatnagar, Malakpet, Narayanaguda, Chikkadapalli, Nallakunta, Vidya Nagar, Domalaguda, Basheerbagh, L.B. Nagar, Gunfoundry, Baghlingampally and Begum Bazar
	II	Secunderabad, West & East Maredpalli, Uppal, Malkajgiri, Tarnaka, Safilguda, Sainikpuri, A S Rao Nagar, Alwal, Osmania University area and Ramanthapur
	III	Begumpet, Ameerpet, Khairatabad, Banjara Hills, Jubilee Hills, Masab Tank, Mehdiapatnam, S R Nagar, Vengal Rao Nagar and Rajendra Nagar
	IV	Sanathnagar, Kukatpally, Erragadda, Qutbullapur, Miyapur, Nizampet, Bachupally, Chanda Nagar, Serilingampally, Gachibowli, Patancheruvu, IDPL X Road and Chintal

(C) EASTERN REGION:

(Covering States of Northeast States, Manipur, Orissa, West Bengal and U.T. of Andaman & Nicobar Islands)

CITY	CITY	CITY	CITY
Agartala	Dimapur (Nagaland)	Kolkata - I	Rayagada
Aizawl (Mizoram)	Durgapur	Kolkata - II	Rourkela
Asansol	Gangtok	Kolkata - III	Sambalpur
Balangir	Guwahati	Kolkata - IV	Shillong
Balasore	Hooghly	Kolkata - V	Silchar
Berhampur (Brahmapur) (Odisha)	Imphal	Kolkata - VI	Siliguri
Bhubaneswar	Jharsuguda	Port Blair	Tezpur (Assam)
Cuttack	Jorhat	Puri	Tinsukia
Dibrugarh	Kharagpur	Raniganj	

City	Zones	Areas
Kolkata / Howrah	I	Dunlop, Sinthee, Cossipore, Tala, Shyambazar, Bagbazar, Shovabazar, Jorasanko, Kumartuli, Burrabazar, Posta, Chitpur, Belgachia, Dumdum and Madhyamgram
	II	Dalhousie, Lal bazar, Bowbazar, Janbazar, Taltala, Entally, College Square, Raja bazar, Sealdah, Beliaghata, Phoolbagan, Kankurgachi, Maniktala, Ultadanga, Salt Lake and Newtown
	III	Chowringhee, Park Street, Bhowanipore, Ballygunge, Garfa, Haltu, Kasba, Topsia, East Kolkata Township (EKT), Anandapur, Kalikapur, Panchasayar and Mukundapur
	IV	Dhakuria, Jadavpur, Santoshpur, Bijoygarh, Regent Estate, New Alipore, Tollygunge, South City, Golf Green, Regent Park, Garia, Ranikuthi, Naktala, Bansdrone, Poddarnagar and Kudghat
	V	Diamond Harbour Road, Behala, Taratala, Barisha, Parnashree Pally, Sarsuna, Khidirpur, Metiabruz, Garden Reach, Ekbalpur and BNR Colony
	VI	Howrah

(D) CENTRAL REGION:

(Covering States of Bihar, Chhattisgarh, Jharkhand, M.P., Rajasthan, Uttarakhand and U.P.)

CITY	CITY	CITY	CITY
Agra	Deoghar	Khandwa	Ramgarh
Ajmer	Dhanbad	Khargone (M. P.)	Ranchi
Aligarh	Durg	Kishangarh	Ratlam
Alwar	Firozabad	Korba	Rewa
Ayodhya (U. P.)	Gaya	Kota	Sagar
Balotra	Ghaziabad	Lucknow I	Saharanpur
Banswara	Gorakhpur	Lucknow II	Samastipur
Bareilly	Gwalior	Lucknow III	Satna
Beawar	Haldwani	Madhubani	Sikar
Begusarai	Hanumangarh (Rajasthan)	Mandsaur	Sirohi
Bhagalpur	Hapur (U. P.)	Mathura	Sitamarhi
Bharatpur	Haridwar	Meerut	Siwan
Bhilwara	Hazaribagh	Modinagar (U. P.)	Sriganganagar
Bhiwadi (Rajasthan)	Indore - I	Moradabad	Udaipur
Bhopal - I	Indore - II	Motihari	Ujjain
Bhopal - II	Indore - III	Muzaffarnagar	Varanasi
Bikaner	Jabalpur	Muzaffarpur	
Bilaspur	Jaipur - I	Nagaur	
Bokaro steel city	Jaipur - II	Neemuch	

Bulandshahr	Jaipur - III	Noida	
Bundi	Jaipur - IV	Pali-Marwar	
Burhanpur	Jamshedpur	Patna	
Chhatarpur	Jhansi	Prayagraj	
Chhindwara	Jhunjhunu	Purnea	
Chittorgarh	Jodhpur	Raigarh (Chhattisgarh)	
Churu	Kanpur	Raipur	
Darbhanga	Kashipur	Rajnandgaon	
Dehradun	Katni	Rajsamand	

City	Zones	Areas
Bhopal	I	Shamla Hills, Jahangirabad, Hamidiya Road, Rayal Market, Malviya Nagar, T.T.Nagar, New Market, Jawaharchok, P & T Colony, Neelbad, Ratibad, Karond, Jumerati, Nishatpura, Indrapuri, Shubhash Nagar, Rachna Nagar, Kasturba Nagar, M.P. Nagar, Govindpura, Aishbagh, Kabirpura, Kolar, Misrod, Piplani, Arera Colony, Anand Nagar, Minal Residency, Sakti Nagar, Habibganj and Awadhpuri
	II	Gandhi Nagar, Airport Road, Lalghati, Sehore, Phanda, Khajuri, Krishna Nagar, Sanjeev Nagar, Santi Nagar, Kuravar, Chandukhedi, Kohefiza, Halalpura, Abbas Nagar, Moti Masjid and Idgah hill
Indore	I	Vijay Nagar, Nanda Nagar, MIG/LIG Colony, Patnipura, Scheme No.54, Scheme No.74, Scheme No.78, Shalimar Township, Mahalaxmi Nagar, Tilak Nagar, Kanadia Road, Saket, Telephone Nagar, Goyal Nagar, Bengali Square, Khajrana, Dewas Naka, Malviya Nagar and Nehru Nagar
	II	Chawni, South Tukoganj, Geeta Bhavan, Chhoti Gwal Toli, MTH Compound, Sneha Nagar, Kanchan Bag, Bhawankuwa, M.Y. Hospital Road, RNT Marg, Malwa Mill, Janjir Wala Square, Nasia Road, Naulakha, Sapna Sangeeta, Khatiwala Tank, Palsikar Colony, Sanchar Nagar, Agrawak Nagar, Juni Indore, Jail Road, Joara Compound, Rajwada, Devas and Mhow
	III	Rajendra Nagar, Annapuran Road, Vaishali Nagar, Gumasta Nagar, Sudama Nagar, Usha Nagar, Raj Mohalla, Mahesh Nagar, Bada Ganpati, Aerodrome Road, Kalani Nagar, Gandhi Nagar, Banganga, Marimata Chouraha and Lokymanya Nagar
Jaipur	I	Sikar Road, Vidhyadhar Nagar, Jhotwara, Ambabari, Shastri Nagar, Bani Park, Murlipura and VKI Area
	II	Ajmer Road, Sirsi Road, Vaishali Nagar, Sodala, Civil Lines, Shyam Nagar, Khatipura Road, New Sanganer Road, Chitrakoot, Narman Nagar, Gurjar Ki Thadi and Baid Godam
	III	Tonk Road, Malviya Nagar, Pratap Nagar, Jagatpura, Gopalpura Bypass, Mansarovar and Bapu Nagar
	IV	Agra Road, Old City, Jawahar Nagar, Adarsh Nagar, Transport Nagar, Sethi Nagar, Rajapark and C Scheme
	I	Saadatganj, Balaganj, Daliganj, Shahganj, Kakori, Shekpur, Habibpur, Rajajipuram, Dubagga, Daulatganj, Fazullaganj, Yahuyaganj, Wazirganj, Vasant Kunj, Triveni nagar, Thakurganj, Sarfarazganj, Asharfabad, Bhaisamau,

Lucknow		Hasainganj, Husainabad, Jankipuram, Para, Preeti Nagar, Qaiserbagh, Khadra, Madiyanva, Madwana, Malihabad, Mohibullapur, Mubarakpur, Nishatganj and Nirala Nagar
	II	Alambagh, Singar Nagar, Krishna Nagar, Transport Nagar, Amausi, CCS Airport, Mawaiya, Durgapuri, Aminabad, Husain Ganj, Sachivalaya, Hazratganj, IT chauraha, Badshah Nagar, Bhoothnath Market, Lekhraj Market, Munshipulia, Ashiyana, Krishna Nagar, Aminabad, Aishbagh, Contonment, Sadar, Tiwaripur, Teli bagh, Sarojini Nagar, Sharda Nagar, Alinagar Sonhara, Bangla Bazar, Bijnor, Civi lines, Purseni, Rudrawara colony, Kanausi, Kasimpur, Viruha, Kathigera, Khujauli, Kumhrava, Lalbagh, Lalkuan, LDA colony, Makaria Kalan, Maunda, Nadarganj and Naka Hindola
	III	Chinnhat, Golf city, Vibhuti khand, Vikas nagar, Vijay khand, Vrindavan Yojna, Vikas Nagar, Uattardhona, Takrohi, Tera Khas, Sanjay Gandhi puram, Sivaji puram, Adil nagar, Ahmamau, Alamnagar, Arjunganj, Aurangabad, Jagir anora kala, Bagiamau, Bakshi ka talab, Banthra, Sikanderpur, Barel, Bharavara, Devariya, Dhaurmau, Faridi nagar, Indira Nagar, Itaunja, Palia, Rabindra palli, Kalli pashchim, Kalyanpur, Kamta, Khurram nagar, Lonapur, Mahanagar, Matiyari, Mohanlalganj, Naubasta Kala, Sarojini Nagar and Sivlar

(E)NORTHERN REGION:

(Covering States of Haryana, H.P., Punjab and U.T. of Chandigarh, Delhi, J & K, and Ladakh)

CITY	CITY	CITY	CITY
Ambala	Delhi / New Delhi - V	Jind	Patiala
Amritsar	Delhi / New Delhi - VI	Kaithal	Rewari
Bahadurgarh (Haryana)	Delhi / New Delhi - VII	Karnal	Rohtak
Bathinda	Delhi / New Delhi - VIII	Kurukshetra	Sangrur
Bhiwani (Haryana)	Faridabad	Ludhiana	Shimla
Chandigarh	Fatehabad	Mandi Gobindgarh	Sirsa
Delhi / New Delhi - I	Gurgaon (Gurugram)	Narnaul	Sonepat
Delhi / New Delhi - II	Hisar	Palwal (Haryana)	Srinagar (J&K)
Delhi / New Delhi - III	Jalandhar	Panipat	Yamunanagar
Delhi / New Delhi - IV	Jammu	Pathankot	

City	Zones	Areas
Delhi/ New Delhi	I	Karol Bagh, Pusa Road, Patel Nagar and Kirti Nagar
	II	Pitampura and Rohini
	III	Paschim Vihar and Punjabi Bagh
	IV	Nizamuddin, Lajpat Nagar, Lodi Road and Kalkaji
	V	Geeta Colony, Priyadarshani Vihar, Karkardooma, Vivek

		Vihar and I.P. Extension
	VI	Vasundhara Enclave, Mayur Vihar and Anand Vihar
	VII	Kingsway Camp, Darya Ganj, Shalimar Bagh and Sarup Nagar
	VIII	Janakpuri, Dwarka and Vikaspuri

The members are advised to note the above and stay in touch with the website of the Institute, www.icai.org

(CA. ANAND KUMAR CHATURVEDI)
ADDITIONAL SECRETARY (EXAMINATIONS)