



རྒྱལ་ཁབ་ལྷན་རྒྱུ་ལྷན་ཁོ་སྐོལ་བཞུགས་པའི་འཛིན་པ།

ROYAL AUDIT AUTHORITY

Bhutan Integrity House

འཛིན་པ་ལྷན་ཁོ་སྐོལ་བཞུགས་པའི་འཛིན་པ་ལྷན་ཁོ་སྐོལ་བཞུགས་པའི་འཛིན་པ།



RAA(PA-Empanelment)/2015-18/387

Dated: 6 February 2015

## NOTIFICATION

Empanelment of Firms of Professional Accountants eligible for conducting statutory audit of companies incorporated under Companies Act of the Kingdom of Bhutan 2000

In keeping with Section 72(1) of the Companies Act of the Kingdom of Bhutan 2000, the Royal Audit Authority is pleased to notify that the firms of Professional Accountants enclosed herewith have been empanelled with the Royal Audit Authority for conducting statutory audit of Companies in Bhutan.

This empanelment shall be valid for the period 1 February 2015 to 30 June 2018.

(Ugen Chewang)  
Auditor General of Bhutan



**List of Firms of Professional Accountants empanelled by the Royal Audit Authority**  
(Valid for the period 01.02.2015 to 30.06.2018)

**Note:** The listing of the firms is done in an alphabetical order. Therefore the serial numbers in the following tables should not be construed as ranking of the firms.

Firms based in Kolkata								
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
1.	RAA-KK-01	<b>Agrawal Subodh &amp; Co</b> Chartered Accountants 301, Victory House 1 Ganesh Chandra Avenue Kolkata 700 013	5	Mr. Subodh Kumar Agarwal 9830022848	subodhka@yahoo.com subodhka@gmail.com	22259430 22259431 22259432	22259431	<a href="#">View firm's profile</a>
2.	RAA-KK-02	<b>B K Sharma &amp; Associates</b> Chartered Accountants Rampuria Chambers 10 Clive Row, 1 <sup>st</sup> Floor Kolkata 700 001	2	Mr. B K Sharma 9831161660	ca.bksassociates@gmail.com ca.anuragsharma@hotmail.com	24003484 22623435 22623437	22420736	<a href="#">View firm's profile</a>
3.	RAA-KK-03	<b>B M Chatrath &amp; Co</b> Chartered Accountants Centre Point 21 Hemanta Basu Sarani Old Court House Street 4 <sup>th</sup> floor, Room No. 440 Kolkata 700 001	16	Mr. P.R. Paul 9830146582 Mr. S. Sarkar 9830820090	<a href="mailto:caprpaulo8@gmail.com">caprpaulo8@gmail.com</a> <a href="mailto:bmccal@bmchatrath.in">bmccal@bmchatrath.in</a> <a href="mailto:cassarkar@gmail.com">cassarkar@gmail.com</a>	22484575 22484667 22486810	22489934	<a href="#">View firm's profile</a>
4.	RAA-KK-04	<b>BSR &amp; Co. LLP</b> Chartered Accountants Godrej Waterside, Unit No. 603 &604, 6 <sup>th</sup> Floor, Tower 1, Plot No. 5, Block – DP Sector V, Salt Lake Kolkata 700 091	54	Mr. Jayanta Mukhopadhyay 9051339888	jayanta@bsraffiliates.com	44034185 44034000	44034199	<a href="#">View firm's profile</a>
5.	RAA-KK-05	<b>B K Shroff &amp; Co.</b> Chartered Accountants 23A Netaji Subash Road 3 <sup>rd</sup> Floor Room No.15 Kolkata 700 001	8	Mr. L.K. Shroff 9331034714	bksco@mailcity.com	22300751 22300752		<a href="#">View firm's profile</a>



Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
6.	RAA-KK-06	<b>C.K. Prusty &amp; Associates</b> Chartered Accountants Netaji Subhas Villa 18,Karunamoyee Ghat Road, Flat-3C, 3 <sup>rd</sup> Floor Kolkata 700 082	18	Mr. T Kannan 9836969699	<a href="mailto:kannan.t@caprusty.com">kannan.t@caprusty.com</a> <a href="mailto:calkannan@gmail.com">calkannan@gmail.com</a>	24202487 32498437	24202487	<a href="#">View firm's profile</a>
7.	RAA-KK-07	<b>De &amp; Bose</b> Chartered Accountants 8/2 Kiran Shankar Roy Road, 2 <sup>nd</sup> floor Rooms No. 1 & 18 Kolkata 700 001	9	Mr. Subrata De 9831005582 Mr. Tarit Dasgupta 9831280873	durgadas@cal3.vsnl.net.in desubrata@rediffmail.com	22485039 40056305	22434864	<a href="#">View firm's profile</a>
8.	RAA-KK-08	<b>De Chakraborty &amp; Sen</b> Chartered Accountants Bikaner Building, 1 <sup>st</sup> Floor 8B Lallbazar Steet, Kolkata 700 001	10	Mr. R K Chattopadhyay 9433258861	dechasen@vsnl.net	22300171 22305604		<a href="#">View firm's profile</a>
9.	RAA-KK-09	<b>Deloitte Haskins &amp; Sells</b> Chartered Accountants Bengal Intelligent Park Building Alpha, Block EP & GP, Sector V, Salt Lake Electronic Complex Plot A2, M2, N2 Kolkata 700 091	15	Mr. A Bhattacharya 9830044504	abhattacharyaa@deloitte.com	66121000 66121010	66121001	www.deloitte.com
10.	RAA-KK-10	<b>Doshi, Chatterjee, Bagri &amp; Co.</b> Chartered Accountants Flat 3A, Saket 2, Ho Chi Minh Sarani 3 <sup>rd</sup> Floor Kolkata 700071	6	Mr. Raj Kumar Bagri 9830073333  Mr. Subir Dutta 9831082098	rajbagri@dcbco.in subir@dcbco.in	40050907 40050908 40050909	40050910	<a href="#">View firm's profile</a>
11.	RAA-KK-11	<b>Dutta Ghosh &amp; Associates</b> 4, Ripon Street, 2 <sup>nd</sup> Floor Kolkata 700 016	6	Mr. Dipak Kumar Dutta 9831034000	duttaghosh.associates@gmail.com duttadipak1@gmail.com	22293950 22297940	22651762	<a href="#">View firm's profile</a>

Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
12.	RAA-KK-12	<b>G Basu &amp; Co</b> Chartered Accountants Basu House, 1 <sup>st</sup> Floor 3 Chowringhee Approach Kolkata – 700 072	9	Mr. S Lahiri 9831355960	s.lahiri@gbasu.in	22128016 22126253	22127476	<a href="#">View firm's profile</a>
13.	RAA-KK-13	<b>Ghosh &amp; Associates</b> Chartered Accountants CB-108 Salt Lake, Sector-1, Kolkata 700 064	8	P.P. Ghosh 9748711022 9433011022	ghosh_asso@vsnl.net ppghosh@ghoshandassociates.in ghoshandassociatesca@gmail.com	23628870 23648215	23593907	<a href="#">View firm's profile</a>
14.	RAA-KK-14	<b>Guha &amp; Matilal</b> Block E, Mezzanine Floor Gillander House Netaji Subash Road Kolkata 700 001	6	Mr. Abhijit Matilal 9874296380	guhamatilal@gmail.com guhamatilal@ymail.com	22105056 23208998		<a href="#">View firm's profile</a>
15.	RAA-KK-15	<b>Gujrani &amp; Co</b> Chartered Accountants 42A C R Avenue, 3 <sup>rd</sup> floor Near Yogagog Bhawan Kolkata 700 012	7	Mr. Vikash Kr. Surana 9831093750	gujranico_ca@hotmail.com	22121594 22121595 22121596		<a href="#">View firm's profile</a>
16.	RAA-KK-16	<b>Gupta &amp; Co.</b> Chartered Accountants 30 B, Suhasini Ganguly Sarani, (erstwhile Suburban School Road), First Floor, Kolkata 700 025	5	Mr. M.K. Gupta 9830040184	guptaco55@hotmail.com	24546024 24546026 24546027	24546025	<a href="#">View firm's profile</a>
17.	RAA-KK-17	<b>K Prasad &amp; Co.</b> Chartered Accountants 24 R N Mukherjee Road 3 <sup>rd</sup> Floor Kolkata 700 001	3	Mr. Rajesh Jalan 9831092982	<a href="mailto:kr12@vsnl.net">kr12@vsnl.net</a> <a href="mailto:kr12@kprasad.in">kr12@kprasad.in</a>	22486667 22480268	22132571	<a href="#">View firm's profile</a>

Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
18.	RAA-KK-18	<b>KASG &amp; Co.</b> Chartered Accountants Suite No. 5C, 5 <sup>th</sup> Floor Gajraj Signature 5A,Sadananda Road Near Hazra Crossing Kolkata 700 026	11	Mr. Bharat Goel 9836751088	bharatgoel@kasgca.com <a href="mailto:rkagarwalfca@gmail.com">rkagarwalfca@gmail.com</a>	40068520	40068520	<a href="#">View firm's profile</a>
19.	RAA-KK-19	<b>KGRS &amp; Co.</b> Chartered Accountants Chatterjee International Center 14 <sup>th</sup> Floor, Flat no 13 A 33A J.L.Nehru Road Kolkata 700 071	8	Mr. Kanchan Dutta 9007064061	kanchan@htlfinsys.com	40056199	40056199	<a href="#">View firm's profile</a>
20.	RAA-KK-20	<b>K K Chanani &amp; Associates</b> Chartered Accountants 5/1 Clive Row, 3 <sup>rd</sup> Floor Room No. 78 Kolkata 700 001	11	Mr. Krishna Chahani 9830044507	kkcandaociates@gmail.com kkc@cal12.vsnl.net.in	22302096	22130296	<a href="#">View firm's profile</a>
21.	RAA-KK-21	<b>L B Jha &amp; Co</b> Chartered Accountants GF-1 & EG-3 Gillander House, 8 N S Road Kolkata 700 001	9	Mr. Badri Nath Jha 9830027410	lbjha@lbjha.com lbjhadel@lbjh.com lbjhabom@lbjha.com	22424277 22425858 22425407	22420650 22302846	<a href="#">View firm's profile</a>
22.	RAA-KK-22	<b>M Mukherjee &amp; Co.</b> Chartered Accountants 24 Netaji Subhas Road, 2 <sup>nd</sup> floor, Room 24 Kolkata 700 001	5	Mr. Spandan Sengupta 9903151425	mmukherjee.company@gmail.com	22304886 22301882	22304886	<a href="#">View firm's profile</a>
23.	RAA-KK-23	<b>M P Sureka &amp; Co.</b> Chartered Accountants 32 Ezra Street, Room 653 6 <sup>th</sup> Floor Kolkata 700 001	7	Mr. Madhav Sureka 9830049468	surekam@vsnl.com	22352116 22353740	22342167	<a href="#">View firm's profile</a>

Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
24.	RAA-KK-24	<b>Maheshwari &amp; Associates</b> Chartered Accountants 6A"GEETANJALI" 8B, Middleton Street Kolkata – 700 071	10	Mr. P.K.Roy Choudahry 9830337004 Mr. Bijay Murmuria 9830039390	Kolkata@maheshwariassociates.com pkrc@maheshwariassociates.com	22298936 22296758	22264140	<a href="#">View firm's profile</a>
25.	RAA-KK-25	<b>M.C Jain &amp; Co.</b> Chartered Accountants 33,Brabourne Road Kolkata 700 001	10	Mr. Mukesh Kr. Patawari 9831029306	camcjainco@gmail.com mkpatawari@gmail.com	22428102 22434176		<a href="#">View firm's profile</a>
26.	RAA-KK-26	<b>Mitra Roy &amp; Datta</b> Chartered Accountants 11C Raja Basanta Roy Road Kolkata 700 026	10	Mr. Alope Roy – 9433023076 9830523076	mitraroydatta@gmail.com mrdcas@cal3.vsnl.net.in	40613065	40613065	<a href="#">View firm's profile</a>
27.	RAA-KK-27	<b>Mookherjee Biswas &amp; Pathak</b> Chartered Accountants 5 & 6 Fancy Lane, 5 <sup>th</sup> floor Kolkata 700 001	10	Mr. Abhijit Pathak 9433037066 Mr. Sudersan Mukherjee 9433037064	abhijit@mbpkol.com sudersan@mbpkol.com	22481733 22438542 22421789	22480080	<a href="#">View firm's profile</a>
28.	RAA-KK-28	<b>N Sarkar &amp; Co.</b> Chartered Accountants FD-471 Salt Lake, Flat-5, 3 <sup>rd</sup> floor, Sector-3 Kolkata – 700106	7	Mr. G Mukhopadhyay 9330983998	nsarkar1935@gmail.com mray241@rediffmail.com	23591073 23215890 40055805	22126459	<a href="#">View firm's profile</a>
29.	RAA-KK-29	<b>Nag &amp; Associates</b> Chartered Accountants 2 Chowringhee Approach 1 <sup>st</sup> Floor Kolkata 700 001	10	Mr. Indranath Nag 9433013252	nagandassociates@gmail.com	22125217	22127008	<a href="#">View firm's profile</a>
30.	RAA-KK-30	<b>N C Mitra &amp; Co.</b> Chartered Accountants 10 Old Post Office Street Kolkata 700 001	5	Mr. U.K. Basu 9831987932	ujjwalkbasu@yahoo.com ncmitraco@rediffmail.com	64519806 22486645 22439101	22439101	<a href="#">View firm's profile</a>

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31.	RAA-KK-31	<b>Partha Sengupta &amp; Co.</b> AC-93/A, 2 <sup>nd</sup> Floor Prafulla Kanan East VIP Road, Above Baroda Bank Kestopur Kolkata 700 001	5	Mr. A.K. Sarkar 9830026975 9830126975	office.psengcom@gmail.com			<a href="#">View firm's profile</a>
32.	RAA-KK-32	<b>Ray &amp; Co.</b> Chartered Accountants 21 A Shakespeare Sarani Flat 8C, 8 <sup>th</sup> floor Kolkata 700 017	10	Mr. Subrata Roy 8697735000	caskroy@gmail.com casoumiroy@gmail.com	8697735000 9831004140		<a href="#">View firm's profile</a>
33.	RAA-KK-33	<b>Ray &amp; Ray</b> Chartered Accountants 6 Church Lane, 4 <sup>th</sup> Floor Kolkata 700 001	17	Mr. R.N Roy	raynray@vsnl.com raynray@raynray.net	22489861 22438562	22480547	<a href="#">View firm's profile</a>
34.	RAA-KK-34	<b>S Guha &amp; Associates</b> Chartered Accountants 16/1, Girish Vidhya Ratna Lane Kolkata – 700 009	6	Mr. Sumantra Guha 9831015331	<a href="mailto:ca.sumantraquha@gmail.com">ca.sumantraquha@gmail.com</a> <a href="mailto:sguhaassociates@gmail.com">sguhaassociates@gmail.com</a>	23506991 23609686		<a href="#">View firm's profile</a>
35.	RAA-KK-35	<b>S Patodia &amp; Associates</b> Chartered Accountants 40/3 Strand Road, 3 <sup>rd</sup> floor Room 17 Kolkata 700 006	3	Mr. Satish Patodia 9331045679	spaindia@yahoo.com	25741641 22101335	22431155	<a href="#">View firm's profile</a>
36.	RAA-KK-36	<b>SRI Associates</b> Chartered Accountants Central Plaza 3 <sup>rd</sup> Floor 41 B B Ganguly Street Kolkata 700 012	8	Mr. I Pasha 9433181589	sasso@cal2.vsnl.net.in associates.sri2010@gmail.com	22111175 40661174	22111176	<a href="#">View firm's profile</a>
37.	RAA-KK-37	<b>S Ghose &amp; Co., LLP</b> Chartered Accountants 11 Old Post Office Street 2 <sup>nd</sup> Floor Kolkata 700 001	7	Chandan Chattopadhyay 9830053731	sghose1943@gmail.com	22311995 22311996 22311997	22485167	<a href="#">View firm's profile</a>

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					E-mail ID	Phone #	Fax #	
38.	RAA-KK-38	<b>S Jaykishan</b> Chartered Accountants 12 Ho Chi Minh Sarani Suite-2D, 2E, 2F Kolkata 700 071	18	Mr. S. Chatterjee 9831001140	schatterjee1975@gmail.com info@sjaykishan.com	40035801	40035832	<a href="#">View firm's profile</a>
39.	RAA-KK-39	<b>S.K.Mallick &amp; Co.</b> Chartered Accountant Bikaner Buildings, 1 <sup>st</sup> Floor Room No. 2 8-B, Lalbazar Street Kolkata 700 001	7	Mr. Debasis Bhattacharya 9830048683	skmco.ca@gmail.com	6526 2939 4005 3787		<a href="#">View firm's profile</a>
40.	RAA-KK-40	<b>S N Mukherji &amp; Co.</b> Chartered Accountants 1B Old Post Office Street 3 <sup>rd</sup> Floor Emerald House Kolkata 700 001	8	Mr. Sudip Kr. Mukherji 9831089590 Mr. Saibal Chatterjee 9830693283	snm_calcutta@hotmail.com snmukherji@vsnl.net	22481726 22307281	22307281	<a href="#">View firm's profile</a>
41.	RAA-KK-41	<b>S S Kothari &amp; Co.</b> Chartered Accountants Centre Point Room No. 314 21 Old Court House Street Kolkata 700 001	7	Mr. P K Bhattacharya 9830069534	sskotharico@gmail.com prajitb@gmail.com	22480279 22482758		<a href="#">View firm's profile</a>
42.	RAA-KK-42	<b>SBA Associates</b> Chartered Accountants 27 Mirza Ghalib Street 5 <sup>th</sup> floor Kolkata 700 016	9	Mr. S.K. Majumdar 9830299826	sbaaudit@dataone.in sbaassociates@gmail.com	22526704 22520049 22521170	22521170	<a href="#">View firm's profile</a>
43.	RAA-KK-43	<b>Soumya Dutta &amp; Associates</b> Chartered Accountants 13, Satyen Dutta Road Kolkata 700 029	3	Mr. Indranil Ghosh 9831001136 9339566314	sd_asso@vsnl.net	24654901		<a href="#">View firm's profile</a>
44.	RAA-KK-44	<b>Span &amp; Associates</b> Chartered Accountants 14/28 Golf Club Road, Ground floor Kolkata 700 033	8	Mr. S.K. Basu 9830251048	sg_associates@vsnl.net sga1969@dataone.in	24235087 24235099 24235104	24235086	<a href="#">View firm's profile</a>



Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area Code:33)			Firm profile
					E-mail ID	Phone #	Fax #	
45.	RAA-KK-45	<b>Sudip Ghosh &amp; Associates</b> Chartered Accountants HB 330/6, Salt Lake City Sector III Kolkata 700 106	6	Mr. S K Ghosh 9830969210	sgas03@gmail.com sgas03@rediffmail.com	22318760	22318760	<a href="#">View firm's profile</a>
46.	RAA-KK-46	<b>T K Ghose &amp; Co.</b> Chartered Accountants 6 Kiran Shankar Roy Road, 1 <sup>st</sup> floor Kolkata 700 001	5	Mr. Gaurav Basu 9163363161	gaurav@tkg.co.in info@tkg.co.in	64508148 40668145 22130200		<a href="#">View firm's profile</a>



Firms based in Delhi								
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners & cell No.	Contact Details (Phone-Country code: 0091, Area code: 11)			Firm profile
					E-mail ID	Phone #	Fax #	
1.	RAA-DL-01	<b>Bansal &amp; Co.</b> Chartered Accountants A-6, Maharani Bagh New Delhi 110 065	10	Mr. S.K. Bansal 9811151506  Mr. D.S. Rawat 9811151506	info@bansalco.com <a href="mailto:skb@bansalco.com">skb@bansalco.com</a> <a href="mailto:carawatds@gmail.com">carawatds@gmail.com</a>	41626470 41626471	41328425	<a href="#">View firm's profile</a>
2.	RAA-DL-02	<b>Dass Gupta &amp; Associates</b> Chartered Accountants NDG Centre B-4, Gulmohar Park New Delhi 110 049	12	Mr. Naveen N. D. Gupta 9810689998 Mr. Raaja Jindal 9999960444	admin@dassgupta.com <a href="mailto:naveen@dassgupta.com">naveen@dassgupta.com</a> <a href="mailto:raaja@dassgupta.in">raaja@dassgupta.in</a>	46038765 41644441 46111000	46111099	<a href="#">View firm's profile</a>
3.	RAA-DL-03	<b>Doogar &amp; Associates</b> Chartered Accountants 13, Community Centre East of Kailash New Delhi 110 065	10	Mr. Mukesh Goyal 9811083219	doogarco@hotmail.com	41621352 26419079 26218274	41326811	<a href="#">View firm's profile</a>
4.	RAA-DL-04	<b>Gianender &amp; Associates</b> Plot 6, Site No. 21 Geeta Mandir Marg New Delhi 110 060	8	Ms. Manju Agrawal 9810555448	gka_ma@yahoo.com	28743942 42412008	42412008	<a href="#">View firm's profile</a>
5.	RAA-DL-05	<b>GSA &amp; Associates</b> 16 DDA Flat Panchsheel Shivalik Mor Near Malviya Nagar New Delhi 110 017	10	Mr. Amarjit Chopra 9810100299	ajc@gsa.net.in	32099205 32099207	26672494	<a href="#">View firm's profile</a>
6.	RAA-DL-06	<b>Jain Mittal Chaudhary &amp; Associates</b> 29/6, Basement, Nagia Park Circle, Shakti Nagar Delhi 110 007	5	Mr. Jatin Chaudhary 9810457926	jmcdel@gmail.com	45679798 23849796		<a href="#">View firm's profile</a>
7.	RAA-DL-07	<b>K R A &amp; Co.</b> H-1/208, Garg Tower Netaji Subhash Place Pitampura Delhi 110 034	9	Mr. Rajat Goyal 9212767060  Mr. Kapil Garg 9818405775	rajat.kraindia@gmail.com	47082855	47082855	<a href="#">View firm's profile</a>



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					E-mail ID	Phone #	Fax #	
8.	RAA-DL-08	<b>Mukesh Raj &amp; Co.</b> E-25/B, Jawhar Park Laxmi Nagar Delhi 110 092	9	Mr. Mukesh Raj 9811840707	mukesh@mukeshraj.com	22050790	22021032	<a href="#">View firm's profile</a>
9.	RAA-DL-09	<b>Prem Gupta &amp; Co.</b> 4, Shivaji Marg Najafgarg Road New Delhi 110 015	10	Mr. Prem Behari Gupta 9810137909	office@pguptaco.com pguptaco@yahoo.co.in	25422417 45070187	25109530	
10.	RAA-DL-10	<b>S.C. Vasudeva &amp; Co.</b> Chartered Accountants B-41, Panchsheel Enclave New Delhi 110 017	8	Sanjay Vasudeva 9811153837	info@scvasudeva.com	26499111 26499222 26499555	41749444	<a href="#">View firm's profile</a>
11.	RAA-DL-11	<b>S.K. Mittal &amp; Co.</b> Chartered Accountants Mittal House, E-29 South Extension Part-II New Delhi 110 049	12	Mr. S. K. Mittal 9810002943  Mr. Gaurav Mittal 9810750666	skmittalca@yahoo.co.in ksmittal@skmittal.co.in gaurav@skmittal.co.in	26258517 41640694 24502872	26255204	<a href="#">View firm's profile</a>
12.	RAA-DL-12	<b>S.P. Chopra &amp; Co.</b> Chartered Accountants 31-F, Connaught Place New Delhi 110 001	11	Mr. Sanjiv Gupta 9811023500	sanjiv1959@gmail.com spc1949@spchopra.in pawa.spc@gmail.com	23313495 23313496 23313497	3730770	<a href="#">View firm's profile</a>
13.	RAA-DL-13	<b>T. R. Chadha &amp; Co.</b> Chartered Accountants B-30, Connaught Place 1 <sup>st</sup> Floor Kuthiala Building New Delhi 110 001	13	Mr. Sumant Chadha 9810010841 Mr. Vikram Gera 9810253570	sumant@trchadha.com vikramgera@trchadha.com	43259900	43259930	<a href="#">View firm's profile</a>

Firms based in Mumbai								
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-country code:0091, Area code: 22)			Firm profile
					E-mail ID	Phone #	Fax #	
1.	RAA-MU-01	<b>Chokshi &amp; Chokshi LLP</b> Chartered Accountants 15/17 Raghavji Road Raghavji Buidling Ground Floor Mumbai 400 036	12	Mr. Hardik Chokshi 9820287124	contact@chokshiandchokshi.com  hardik@chokshigroup.com	23836900	23836901	www.choksin andchokshi.c om
2.	RAA-MU-02	<b>V. Sankar Aiyar &amp; Co.</b> Chartered Accountants 2-C, Court Chambers 35, New Marine Lines Mumbai 400 020	12	Mr. S. Venkatraman 9818259804	mumbai@vsa.co.in newdelhi@vsa.co.in	22004465 22067440	22000649	<a href="#">View fir m's profile</a>



Firms based in Chennai								
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-Country code: 0091, Area code: 44)			Firm profile
					E-mail ID	Phone #	Fax #	
1.	RAA-CH-01	<b>Anand &amp; Ponnappan</b> Chartered Accountants 46B, 4 <sup>th</sup> Floor South Boag Road T. Nagar Chennai 600 017	10	Mr. R. Annanda Kumar 9444826569	aandpchen nai@gmail.com	24343251 24343261 24350908		<a href="#">View firm's profile</a>
2.	RAA-CH-02	<b>ASA &amp; Associates LLP</b> Chartered Accountants New No.39, (Old No.19) 1 <sup>st</sup> Main Road, R.A. Puram Chennai 600 028	17	Mr. J. Sivasankaran 9840088365  Mr. D.K Giridharan 9840082912	j.siva@asa.in dk.giri@asa.in	49048200 49048201 49048202 49048203	49048222	<a href="#">View firm's profile</a>
3.	RAA-CH-03	<b>L.U. Krishnan &amp; Co.</b> Chartered Accountants No. 3-1 West Club Road Shenoy Nagar Chennai 600 030	8	Mr. P.K Manoj 9840381061  Mr. Jothirajan 9444451542	lukrishco@gmail.com ca@lukrishco.com	26209657 26209415	26209415	<a href="#">View firm's profile</a>
4.	RAA-CH-04	<b>N.C. Rajagopal &amp; Co.</b> Chartered Accountants 22, Krishnaswamy Avenue Luz Church Road Mylapore Chennai 600 004	8	Mr. V. Chandrasekaran 9444022843	ncrajagopal@gmail.com	24991095 24993056 24991569	24991485	<a href="#">View firm's profile</a>
5.	RAA-CH-05	<b>R Subramanian &amp; Co.</b> Chartered Accountants No. 6, Krishnaswamy Avenue, Luz Church Road Mylapore Chennai 600 004	15	Mr. R. Subramanian 9840922614 Mr. A. Ganesan 9840033336 Mr. R. Prakash 9840922616	rs@rscompany.co.in admin@rscompany.co.in	24992261 24991347 24994231	24991408	<a href="#">View firm's profile</a>

Firms based in Siliguri								
Sl. No.	Empanelment No.	Name & address of the Firm	No. of Partners	Name of the Partners interacted with	Contact Details (Phone-country code:0091, Area code:22)			Firm profile
					E-mail ID	Phone #	Fax #	
1.	RAA-SG-01	<b>A Ghosh &amp; Co.</b> Chartered Accountants Shree Bhawan 2 <sup>nd</sup> Floor, Room No.5 Opp. Bishnu Homoeo Hill Cart Road Siliguri 734 001	2	Mr. Abhijit Ghosh 9434047738 8768881068	abhijitghoshslg@yahoo.co.in agghoshandco@gmail.com	2525324	2525324	<a href="#">View firm's profile</a>
2.	RAA-SG-02	<b>G. Choudhury &amp; Associates</b> Station Feeder Road Behind Fire Brigade Siliguri, 734 005	7	Mr. Gopal Choudhury 9832021115 9733021115	gcaslg@hotmail.com	2501 737 2501 280	2501847	<a href="#">View firm's profile</a>
3.	RAA-SG-03	<b>G.S. Hora &amp; Associates</b> Chartered Accountants 5 <sup>th</sup> Floor, Niladri Shikhar Building, Hill Cart Road Siliguri 734 001	6	Mr. Sarabjit S. Hora 9832492866	cagsha@gmail.com	2492866 2431693	2431076	<a href="#">View firm's profile</a>
4.	RAA-SG-04	<b>P.C.Maskara &amp; Co.</b> 423/1, Burdwan Road Beside Silpanchal Bhawan Siliguri 734 005	6	Mr. P.K. Maskara 9832096660	efiling@gmail.com	2504444 2503800	2504445	<a href="#">View firm's profile</a>
5.	RAA-SG-05	<b>R. Bose &amp; Associates</b> Chartered Accountants Shantinetan Building 1 <sup>st</sup> Floor, 91, Bidhan Road Siliguri 734 001	4	Mr. Deb Narayan 9434053987 Ms. Neha Poddar 9832061623	associatesrbose@gmail.com	2435 217	2536260	<a href="#">View firm's profile</a>
6.	RAA-SG-06	<b>R.N Goyal &amp; Co.</b> M.R Road, Khalpara Siliguri 734 005	6	Mr. Manish Goyal 9434039003 9832062449	rngsiliguri@gmail.com camanish@rngsiliguri.com	2503425 2503629 2501486 2566576 2561539	2501486	<a href="#">View firm's profile</a>

## Terms and Conditions of empanelment

### I. For firms of Professional Accountants

The Professional Firms of Accountants empanelled with the Royal Audit Authority (RAA) in accordance with Section 72 of the Companies Act of the Kingdom of Bhutan 2000 for conducting the audits of Companies in Bhutan shall be subject to the following terms and conditions:

1. Empanelment shall be valid for a period 01.02.2015 to 30.06.2018;
2. Professional Firms of Accountants shall conduct audits entrusted to them in compliance with the applicable laws, rules and regulations, Auditing Standards issued by the Accounting & Auditing Standards Board of Bhutan and in keeping with the requirements of the Companies Act of the Kingdom of Bhutan 2000 and any terms of such engagements issued by the Royal Audit Authority;
3. Professional Firms of Accountants shall maintain standards and professionalism as prescribed by their respective Institutes and Accountancy Bodies from where the qualified accountants have been provided with practicing certificates;
4. Professional Firms of Accountants shall not accept appointment as auditors of companies if they have rendered accountancy and other consultancy services during the period of appointment as auditors or in the previous two years in those companies;
5. Professional Firms of Accountants shall ensure that audit teams comprise of members of such qualifications and experience as would be necessary for carrying out quality audit. The firm shall ensure that the audit team shall not include more than one article clerk;
6. Professional Firms of Accountants shall adhere to quality control procedures including supervisory controls and third partner review at all times. The quality control procedures performed for audits shall be documented accordingly;
7. Professional Firms of Accountants shall ensure adherence to the professional code of conduct and ethical rules as prescribed by their respective Institutes and Accountancy Bodies and any other professional code issued by the RAA;
8. Professional Firms of Accountants shall intimate RAA of changes in their constitution within 2<sup>nd</sup> week of January annually or in respect of any material changes(s) at an earlier date not later than 30 days from the date of such changes, whichever is earlier;
9. Professional Firms of Accountants shall intimate RAA of any legal disputes including amongst the partners as soon as such cases are submitted for adjudication;
10. Professional Firms of Accountants appointed as statutory auditors of private companies and public companies (not a government companies) shall inform the RAA of such appointment(s) within 30 days from the date of appointment in the manner as prescribed by the RAA;
11. Professional Firms of Accountants shall not render any remunerative services including preparation of accounts in a company if they are appointed as statutory auditors of that company for which audit fee is paid to them;
12. If a firm of Professional Accountants happens to be appointed as statutory auditors for more than one company and the audit is conducted at the same time around or immediately after completion of audit of first company involving the same members of the audit team without entailing additional travel, the firm shall charge the travel expenses proportionately to the companies being audited;
13. While making the claims for travel expenses, the train tickets for the travels made by train and boarding pass for travel made by Air in original shall be produced to the companies in case of audit of private companies and to the RAA for audit of government companies;

14. Professional Firms of Accountants shall adhere to the Terms and Conditions of empanelment and appointment as auditors in Bhutan. Any non-compliances to such terms and conditions shall result in issuance of letter of non-compliances and letter of reprimand by the RAA;
15. In case of serious violation of terms and conditions of audit appointment including gross professional misconduct, the firm shall be de-empanelled after serving due show cause notices. Such notice of de-empanelment shall be intimated to the respective institutes and accountancy bodies, and other relevant authorities;
16. The RAA's interpretation of these terms and conditions of empanelment shall be FINAL & BINDING and the audit firm shall be removed by RAA after a show cause notice is served as per clause 15 and no adequate explanations are provided by the firm;
17. The Profile of the Professional Firms of Chartered Accountants in PDF format shall be uploaded on the RAA's websites for reference by the companies and for use by the RAA. Wherever available, the link to Firms' websites shall also be created; and
18. The firms appointed as auditors of companies shall file annual declaration with the RAA confirming the compliance to ethical code of conduct and quality control of audits conducted in the manner as prescribed by the RAA. Such declaration shall be made for each audit conducted by the firm based on which an on-site review and verification of such declaration shall be carried out in the Firms' offices as desired by the RAA.

## II. For Companies incorporated under Companies Act of Kingdom 2000

1. The Companies shall ensure that provisions pertaining to appointment of auditors as specified in Companies Act of the Kingdom of Bhutan 2000 are complied with;
2. The Companies shall ensure that the financial statements are compiled and kept ready for audit purposes prior to the dates of visit by the auditors;
3. The Companies shall ensure that firms who have rendered other professional services during the period or in the previous two years are not appointed as their statutory auditors;
4. Unless there are valid reasons and justifications to discontinue same auditors to act as auditors of companies for three consecutive years in accordance with Section 72(1), the companies shall allow the same auditors to act as auditors for three consecutive years; and
5. Besides remuneration for the audit including Out-of-Pocket expenses, the companies shall not entertain any other expenses that would be in defiance to Schedule XIV(6) of the Companies Act of the Kingdom of Bhutan 2000.



(Ugen Chewang)  
**Auditor General of Bhutan**

