



NEWSLETTER NOIDA BRANCH OF CIRC OF

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Noida Branch Celebrates

66th

CA Foundation Day & Noida CA Awards Function

This is the first time in the history of Noida branch of CIRC of ICAI, that Noida branch is presenting awards to Chartered Accountants of Noida for their contribution to profession and branch activities. This is a salute to members of Noida, who associate with the profession and devote their time and efforts for betterment of our noble profession. I hope that this exclusive effort of executive committee of Noida branch would attract more members to associates with the Profession and branch activities.

Thanks
CA Manoj Kr. Agrawal
Chairman



CA Day Activities

- # Health Check Up Camp
- # Blood Donation Camp
- # Tree Plantation
- # Distribution of School Kits to under Privileged Children
- # Welcome of New Members in the profession
- # Felicitation of Rank Holder Students
- # Felicitation of Senior members of Profession
- # Presenting Awards to Chartered Accountants of Noida
- # Talent Hunt Show
- # Many others.....

Snaps During Upcoming Opportunities in SME Listing on BSE & Institutional Trading Platform (ITP)



Snaps During Corporate Conclave on New Company Act 2013 & Taxation



Chairman Views...

It's my pleasure that I got the opportunity to communicate with you every month all via this Newsletter. I am very thankful for the responses and appreciation received from the members for our previous issues.

The profession on has now become globally competitive and the efforts of each one of us are also on stake to prove ourselves worthy for professional competence. Our Branch tried to work on such lines for the benefit of members, for the enhancement and refreshing their knowledge, especially to the young professionals. The students were also taken proper care and a healthy atmosphere was provided to them, so that they may express themselves freely and enjoy the beauty of our valuable profession our branch also performed its social responsibilities and organised social performance on various occasions.

When the country is on a high growth path, a brilliant profession like ours is expected gear up, to take care of the existing as well as the emerging issues. Members are welcome to forward their suggestions in this regard with respect to various topics of national and professional interest and be part of the quest for knowledge. Let success become a habit with us and hitting the top and getting the best out of our life.

It is said that dream reflects vision and vision is what we want to be in the context of professional body like ICAI and its members. The vision is to be articulate capturing the expectations of various stakeholders such as students, parents, trade, industry & society at large. Friends, infrastructure committee of Noida Branch has been constituted by ICAI and Respected CA Anuj Goyal, Central Council member, is appointed as chairman of said committee, I hope that we would get the benefit of this committee, apart from me, vice chairman, CA Shikha Singal, Secretary, CA Kailash Chand Gupta, Treasurer, CA Sanjay Sharma are also in committee. I hope that we would get the benefit of this committee for Noida branch, its own building

Friends, as per trends this year also we are celebrating CA Foundation Day at very large scale Friends, I assure you would appreciate, that this year Noida branch is organising CA Day in a very unique way. We organize many activities as Follow:

- ❖ Blood Donation Camp
- ❖ Dental & Eye Checkup Camp
- ❖ Tree Plantation
- ❖ Unveiling of "Hall of Fame"
- ❖ Distribution of School Kits to underprivileged Children
- ❖ Welcome of New Members in the Profession
- ❖ Felicitation of Rank Holder Students
- ❖ Felicitation of Senior members of Profession
- ❖ Presenting Awards to Chartered Accountants of Noida
- ❖ Many others...

This is the first time in the history of Noida branch of CIRC of ICAI, that Noida Branch is presenting awards to Chartered Accountants of Noida for their contribution to profession and branch activities. This is a salute to members of Noida, who associate with the profession and devote their time and efforts for betterment of our noble profession. I hope that this exclusive



CA Manoj Kr Agrawal

effort of executive committee of Noida Branch would attract more members to associates with the profession and branch activities.

I invite all of you with your family to come and join us in all the activities organised by Noida Branch.

Thanking you in the mean time.....



CA Manoj Kr Agrawal
Chairman
Noida Branch Of CIRC Of ICAI
Tel +91 9811018596
Email: magr1@rediffmail.com

Forth coming Programme

1st July 2014	CA Day
5th July 2014	Member Seminar
9, 10th July 2014	CICASA Chairman Meet in Ajmer
12th July 2014	Students Seminar
Date to be announced Shortly	3 Teleconference



Dear Eminent Members,

CA Sanjay Sharma

At the outset, I would like to express my sincere thanks & gratitude to all the Executive Committee members for reposing their faith & confidence in me and thus electing me as the Treasurer of NOIDA branch of CIRC for the term of 2014 - 2015.

In this first communication as the Treasurer of NOIDA branch, I would like to assure all the Seniors & members that I would try and come up to their expectations by continuing to work hard and thus strive to uplift the branch. I would thus request for active participation and guidance of my colleagues in Executive Committee, under the patronage of Senior Members and through active support by my dear members of NOIDA branch.

NOIDA branch has been organizing various activities for Members, Students and Society at large. I would try my level best and assure that will be no stone unturned, to increase the numbers & pace of such activities. With support of Executive Committee members and Senior experienced Members, I would propose novel ideas. With guidance & mentorship of Senior Members, I would execute these novel ideas & bring them to a logical end. Taking this newsletter as medium of communication & continuation to what I have mentioned above, I request suggestions from Members for the advancement & progress of branch. I would try my best to fulfill the hopes and Aspirations of members to my best of capacities during my tenure.

With Warm Regards

CA Sanjay Sharma
Treasurer Noida Branch
Email: sannjay3@gmail.com



CA Kamal Garg

DORMANT COMPANY – COMPLIANCES UNDER 2013 ACT: A COMPILATION

(A). DORMANT COMPANY [Section 455]:

(1) Where a company is formed and registered under this Act for a future project or to hold an asset or intellectual property and has no significant accounting transaction, such a company or an inactive company may make an application to the Registrar in such manner as may be prescribed for obtaining the status of a dormant company.

Explanation.—For the purposes of this section,—

- (i) "inactive company" means a company which has not been carrying on any business or operation, or has not made any significant accounting transaction during the last two financial years, or has not filed financial statements and annual returns during the last two financial years;
 - (ii) "significant accounting transaction" means any transaction other than—
 - (a) payment of fees by a company to the Registrar;
 - (b) payments made by it to fulfil the requirements of this Act or any other law;
 - (c) allotment of shares to fulfil the requirements of this Act; and
 - (d) payments for maintenance of its office and records.
- (2) The Registrar on consideration of the application shall allow the status of a dormant company to the applicant and issue a certificate in such form as may be prescribed to that effect.
- (3) The Registrar shall maintain a register of dormant companies in such form as may be prescribed.
- (4) In case of a company which has not filed financial statements or annual returns for two financial years consecutively, the Registrar shall issue a notice to that company and enter the name of such company in the register maintained for dormant companies.
- (5) A dormant company shall have such minimum number of directors, file such documents and pay such annual fee as may be prescribed to the Registrar to retain its dormant status in the register and may become an active company on an application made in this behalf accompanied by such documents and fee as may be prescribed.

(6) The Registrar shall strike off the name of a dormant company from the register of dormant companies, which has failed to comply with the requirements of this section.

(B). COMPANIES (MISCELLANEOUS) RULES, 2014 VIS-À-VIS DORMANT COMPANIES:

1. Register of dormant companies

Rule 5. The Register maintained under the portal maintained by the Ministry of Corporate Affairs on its web-site www.mca.gov.in or any other website notified by the Central Government, shall be the register for dormant companies.

2. Return of dormant companies

Rule 7. A dormant company shall file a "Return of Dormant Company" annually, inter alia, indicating financial position duly audited by a chartered accountant in practice in Form MSC-3 along with such annual fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 within a period of thirty days from the end of each financial year:

Provided that the company shall continue to file the return or returns of allotment and change in directors in the manner and within the time specified in the Act. whenever the company allots any security to any person or there is any change in the directors of the company.

3. Certificate of status of dormant company

Rule 4. The Registrar shall, after considering the application filed in Form MSC-1. issue a certificate in Form MSC-2 allowing the status of a Dormant Company to the applicant.

4. Minimum number of directors for dormant company

Rule 6. A dormant company shall have a minimum number of three directors in case of a public company, two directors in case of a private company and one director in case of a One Person Company:

Provided that the provisions of the Act in relation to the rotation or auditors shall not apply on dormant companies.

5. Application for obtaining status of dormant company

Rule 3. For the purposes of sub-section (1) of section 455, a company may make an application in Form MSC-1 along with such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 to the Registrar for obtaining the status of a Dormant Company in accordance with the provisions of section 455 after passing a special resolution to this effect in the general meeting of the company or after issuing a notice to all the shareholders of the company for this purpose and obtaining consent of at least 3/4th shareholders (in value):

Provided that a company shall be eligible to apply under this rule only, if—

- (i) no inspection inquiry or investigation has been ordered or taken up or carried out against the company;
- (ii) no prosecution has been initiated and pending against the company under any law;
- (iii) the company is neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;

- (iv) the company is not having any outstanding loan, whether secured or unsecured:
Provided that if there is any outstanding unsecured loan, the company may apply under this rule after obtaining concurrence of the lender and enclosing the same with Form MSC-1 ;
- (v) there is no dispute in the management or ownership of the company and a certificate in this regard is enclosed with Form MSC-1;
- (vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or any State Government or local authorities etc.;
- (vii) the company has not defaulted in the payment of workmen's dues;
- (viii) the securities of the company are not listed on any stock exchange within or outside India.

(C). FINANCIAL STATEMENTS FOR DORMANT COMPANIES

Financial statements have to be prepared as per format stated in Schedule III which is in line with Schedule VI. The major change in financial statements includes - cash flow statement and statement of changes in equity. Cash flow statement is part of financial statements for all companies except one-person-company, small-company and dormant-company [Section 2(40)]. Cash flow statement needs to be prepared as per AS 3, i.e., direct method or indirect method, but for listed companies indirect-method is to be followed. Statement of changes in equity is included keeping in view applicability of Ind-AS when notified. Expenditure on CSR has to be shown as a separate line item in profit and loss account.

(D). MEETINGS OF BOARD

A One Person Company, small company and dormant company shall be deemed to have complied with the provisions of this section if at least one meeting of the Board of Directors has been conducted in each half of a calendar year and the gap between the two meetings is not less than ninety days [Section 173(5)]

(E). APPROVAL OF FINANCIAL STATEMENTS BY BOARD OF DIRECTORS

Sub-section (1) of section 134 of the Act provides that the financial statement, including consolidated financial statement, if any, shall be approved by the Board of Directors before they are signed on behalf of the Board.

The following points may be noted:

- ◆ Approval cannot be by circular resolution of the Board.
- ◆ Approval has to be at Board Meeting in terms of section 179(3) (g) of the 2013 Act.
- ◆ Approval of accounts shall not be dealt with in any Board meeting held through video conferencing or other audio-visual means.

(F). CIRCULATION OF FINANCIAL STATEMENTS

Sub-section (7) of section 134 provides that a signed copy of every financial statement, including consolidated financial statement, if any, shall be issued, circulated or published along with a copy each of—

- (a) any notes annexed to or forming part of such financial statement;
- (b) the auditor's report; and
- (c) the Board's report referred to in sub-section (3).

(G). PERSONS ENTITLED TO COPIES OF FINANCIAL STATEMENTS

Section 136(1) of the Act provides that a copy of the financial statements, including consolidated financial statements, if any, auditor's report and every other document required by law to be annexed or attached to the financial statements, which are to be laid before a company in its general meeting, shall be sent to:

- ◆ every member of the company,
- ◆ every trustee for the debenture-holder of any debentures issued by the company, and
- ◆ all persons other than such member or trustee, being the person so entitled,

not less than 21 days before the date of the meeting.

(H). FILING OF FINANCIAL STATEMENT WITH REGISTRAR

The company is required to file with the concerned Registrar of Companies the financial statement including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements in the Form AOC-4 with prescribed fees within 30 days from the date on which the financial statement were laid before a company at an annual general meeting. [Section 137(2)]

A company shall, along with its financial statements to be filed with the Registrar, attach the accounts of its subsidiaries which have been incorporated outside India and which have not established their place of business in India.

If an annual general meeting of a company is not held even then the financial statement along with the documents required to be attached shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held along with a statement for stating reasons for not holding AGM with the prescribed fees. [Section 137(2)]

(I). ANNUAL GENERAL MEETING

Pursuant to the provisions of section 96, every company other than a One Person Company, whether public or private, incorporated under the provisions of the Companies Act, 2013 shall hold during every year a general meeting of members, which shall be called 'Annual General Meeting'. It is mandatory on every company to hold an annual general meeting in every calendar year. Year means calendar year.

The fact that the company did not function is no excuse for not convening an annual general meeting. [Madan Gopal Dev v West Bengal (1969) 39 Comp Cas 119: AIR 1968 Cal 79]

A new company which is registered under the Act other than a one person company, shall hold its first annual general meeting latest within a period of nine months from the date of closing of the first financial year of the company. Not more than 15 months shall elapse between the date of one annual general meeting of a company and that of the next [Section 96(1)]. If the first annual

general meeting is so held, it is not necessary for the company to hold another annual general meeting in the year of its incorporation. The subsequent annual general meetings shall be held within a period of six months from the date of closing of the financial year.

(J). ANNUAL RETURN

Section 92(1) read with Rule 11 of the Companies (Management and Administration) Rules, 2014 provides that every company shall prepare a return (hereinafter referred to as the annual return) in the prescribed Form MGT-7 containing the prescribed particulars as they stood on the close of the financial year.

Section 92(4) provides that every company shall file with the Registrar a copy of the annual return, within sixty days from the date on which the annual general meeting is held or where no annual general meeting is held in any year within sixty days from the date on which the annual general meeting should have been held together with the statement specifying the reasons for not holding the annual general meeting, with such fees or additional fees as prescribed in the Companies (Registration Offices and Fees) Rules, 2014. [Rule 12(2)]

Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 states that an extract of the annual return to be attached with the Board's Report shall be in Form MGT-9.

1. Signing of annual returns

(a) The annual return shall be signed by a director and the company secretary, or where there is no company secretary, by a company secretary in practice.

(b) In relation to One Person Company and small company, the annual return shall be signed by the company secretary, or where there is no company secretary, by the director of the company.

2. Certification of annual returns in case of listed company

(a) The annual return, filed by a listed company or, by a company having paid-up share capital of Rs. 10 crore or more and turnover of Rs. 50 crore rupees or more, shall be certified by a Company Secretary in practice. The certificate shall be in Form MGT-8. [Rule 11(2)]

(b) The certificate shall state that the annual return discloses the facts correctly and adequately and that the company has complied with all the provisions of this Companies Act.

The author is fellow member of ICAI. He can be approached at cakamalgarg@gmail.com, 9811054015

**With Warm Regards
CA Kamal Garg
Email: cakamalgarg@gmail.com**

**CA Atul Kr. Garg**

Incorporating Other Than OPC Limited company

Name of Form	Documents/ Information Required
Form INC-1 – Name Approval	<p>I. DSC OF All Proposed Director</p> <p>a. Copy of PAN CARD</p> <p>b. Copy of Address Proof</p> <p>c. Fill up DSC Form with One Photo</p> <p>II. Verified the document by All Proposed Director</p> <p>a. Copy of PAN CARD</p> <p>b. copy of Passport / Driver's License / Aadhar / Election ID / electricity</p> <p>/Telephone not older than 1 month</p> <p>c. Scanned Photo Graph</p> <p>d. DIR-4 (Affidavit)</p> <p>III. 6 Proposed Name in order of Choice</p> <p>IV. Proposed activity to be undertaken in the company</p>
Form INC-7- Application for Incorporation	<p>I. Education Qualification of All Proposed signatories to the MOA</p> <p>II. Attested address Proof of all the proposed signatories to the MOA</p> <p>III. Duration of stay at the present address, if less than one year then previous address also</p> <p>IV. Contract No. of of All Proposed signatories to the MOA</p> <p>V. Proof of identity and Residence of applicants</p> <p>VI. Equity Share No./ Ratio of shares to be held by each applicant</p> <p>VII. CIN of companies in which the director is already a director / promoter</p> <p>VIII. Memorandum and Articles Last pages to be signed and written in his own handwriting by the subscribers</p> <p>IX. Declaration by the professional involved in INC-8</p> <p>X. Affidavit from each of the subscriber to memorandum in</p> <p>INC-XI. Specimen Signature in INC-10</p>

Form INC-22 Application of Notice of office	<p>I. Proposed registered address of the company</p> <p>II. Whether the address is</p> <p>a. Owned by the company (Proof of the same) *OR*</p> <p>b. Owned by Director and not taken on lease *OR*</p> <p>c. Taken on lease (Rent agreement along with Rent receipts) OR</p> <p>d. Owned by other but not taken on lease (Proof that the company is allowed to use)</p>
	<p>III. Proof of address (Telephone / Gas / Electricity / Mobile) not older than 2 months</p> <p>IV. List of all companies registered at the same address</p>
DIR-12 (Appointment of Directors)	<ul style="list-style-type: none"> • Affidavit by each proposed director in INC-9 and DIR-2
INC-21 Declaration for Commencement of business	<ul style="list-style-type: none"> • Declaration that subscriber has paid their value of share • Verification of Registered office address in Form INC-22 <p><u>Consequence:</u></p> <p>If not filled the form -21 within 180 days and Registrar can remove the name from register.</p>

From DIR 4

Verification of applicant for application for DIN

(To be in the form of Affidavit)

[Pursuant to section 153 and rule 9(3)(a)(iv) of Companies (Appointment and Qualification of Directors) Rules, 2014]

I,, Son*/ Daughter* of, born on, resident of hereby confirm and verify that the particulars given in the Form DIR-3 are true and also are in agreement with the documents being attached to the Form DIR-3.

I hereby confirm and declare that

1. The photograph and documents being attached to the Form DIR-3 belong to me. I further confirm that all required documents have been duly certified by the respective government authority and are being attached to the Form DIR-3, and
2. I am not restrained, disqualified, removed of, for being appointed as director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and
3. I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or
High Court or any other Court, and
4. I have not been already allotted a Director Identification Number (DIN) under section 154 of the Companies
Act, 2013, and
5. I shall be liable under section 448 of the Act and under the relevant provisions of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any material fact is found to have been omitted.

Signature:

(Name)

Form DIR-2

Consent to act as a
director of a company

[Pursuant to section 152(5) and rule 8 of Companies (Appointment and Qualification
of Directors) Rules, 2014]

To

----- (Name of the company)

----- (Address of the company)

Subject: Consent to act as a director.

I, hereby give my consent to act as director of (name of the company),
pursuant to sub- section (5) of section 152 of the Companies Act, 2013 and certify that I am not

disqualified to become a director under the Companies Act, 2013.

1. Director Identification Number (DIN):
2. Name (in full):
3. Father's Name (in full):
4. Address:
5. E-mail id:
6. Mobile no.
7. Income-tax PAN
8. Occupation:
9. Date of birth:
10. Nationality:
11. No. of companies in which I am already a Director and out of such companies the names of the companies in which I am a Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, and Manager.
12. Particulars of membership No. and Certificate of practice No. if the applicant is a member of any professional Institute. Specifically state NIL if none.

Declaration

I declare that I have not been convicted of any offence in connection with the promotion, formation or management of any company or LLP and have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law in the last five years. I further declare that if appointed my total Directorship in all the companies shall not exceed the prescribed number of companies in which a person can be appointed as a Director.0

Signature:.....

Designation:.....

Declaration on Stamp Paper Rs. 10/-

FORM NO. INC-8

Declaration

[Pursuant to section 7(1)(b) of the companies Act ,2013 and rule 14 of the companies (incorporation)Rules 2014]

Name of the company:

I.....,

- an advocate who is engaged in the formation of the company
- a chartered accountant in India who is engaged in the formation of the company
- a cost accountant in India who is engaged in the formation of the company
- a company secretary in practice in India who is engaged in the formation of the company

declare that all the requirement of companies Act,2013 and the rules made there under relating to registration of the company under the act and matters precedent or incidental thereto have been complied with.

Date:

Place:

Signature:

Membership No:

Affidavit on Stamp Paper 10/-

Certificate

No. Date of Issue

FORM NO. INC-9

Affidavit

[Pursuant to section 7(1) (c) of the Companies Act, 2013 and rule 15 of the companies (Incorporation) Rule, 2014]

Name of the proposed company:

I, being the subscriber to the memorandum / named as first director in the articles, of the above named proposed company, hereby solemnly declare and affirm that:

- I have not been convicted of any offence in connection with the promotion, formation or management of any company during the preceding five years; and
- I have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years; and
- All the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of my knowledge and belief.

Place:

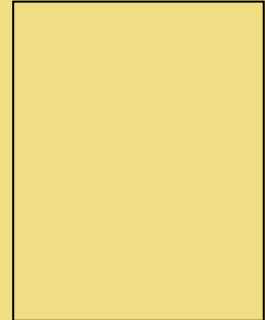
Signature

Date:

FORM NO .INC-10

Form for verification of signature of subscribers

[Pursuant to rule 16(1)(q) of companies (incorporation) Rules 2014]



to be attested by Banker/notary

1. Names, Father's name and address of subscribers/first directors

2. Specimen signature:

Attestation
(Signature of witness)

Note:

1. In point No.1 above, strike off whichever is not applicable
2. Person who is attesting should indicate his/her name, address and ID number.

Letter of Appointment in required in Form DIR-12

Ref: (Name of Company) as a Private Limited Company under
Incorporation

Sub: Letter for Appointment as First Director

Dear (Name of Director)

We have appointed the director as First Director of company incorporated under The Companies
Act, 2013 w.e.f.....

Thanking You

CA Atul Kr. Garg
(Immediate Past Chairman)
Email Id: gargatul77@yahoo.com
M-No. 9811117112

Programme & Seminar Held in May 2014

	MEMBER SEMINAR		
3.05.2014	SEMINAR ON UPCOMING OPPORTUNITIES IN SME LISTING ON BSE & INSTITUTIONAL TRADING PLATFORM(ITP)	CA MANISH GUPTA	3 CPE
10.05.2014	SEMINAR ON CORPORATE CONCLAVE ON NEW COMPANY ACT 2013 & TAXATION	CS VIJAY SHARMA CA KAPIL VAISH ADV. KAPIL GOEL	6 CPE
13.05.2014	TELE CONFERENCING TEN STRATEGIES FOR WEALTH CREATION	CA V PATTABHI RAM CA V MURALI	2 CPE
22.05.2014	TELE CONFERENCING ART OF INVESTING IN SHARES & SECURITIES IN THE CURRENT SCENARIO	CA AK NARAYAN CA V MURALI	2 CPE
24.05.2014	SEMINAR ON ACCOUNTS & AUDIT UNDER COMPANIES ACT 2013	CS VIJAY SHARMA	3 CPE
28.05.2014	TELE CONFERENCING PROVISION OF COMPANIES ACT 2013 IMPACTING CA PROFESSION	CA SUNIL TALATI CA V MURALI	2 CPE

CICASA STUDENT SEMINAR		
DATE	TOPIC	SPEAKER
12.05.2014	SEMINAR ON "STRESS MANAGEMENT"	MR MRIDUL TANDON

Snap During Corporate Conclave on New Company Act 2013 & Taxation







Snaps During Accounts & Audit Under Companies Act 2013



Snaps During Talent Hunt Show





Team CIRC and Team NOIDA BRANCH



PRINTED & PUBLISHED BY :-

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Vice Chairperson : CA ShikhaSinghal
Secretary : CA Kailash Chand Gupta
Treasurer : CA Sanjay Sharma
Chairman CICASA : CA Atul Agrawal
Executive Members : CA Amit Bansal
CA Atul Kumar Garg
CA Sudhir Kumar

Views expressed in the articles are of the writers and do not necessarily reflect the official views of the Branch/ICAI

Designed By :- MRS. MEERA KISHORE, MR.OM PRAKASH YADAV
NOIDA BRANCH OF CENTRAL INDIA REGIONAL COUNCIL OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA