

Post event report on 'Orientation programme on Corporate Governance' held on 12 March 2021



**ORIENTATION
PROGRAMME ON
'CORPORATE GOVERNANCE
UNDER THE COMPANIES ACT, 2013 &
SEBI (LODR) 2015'**

FRIDAY | 12 MARCH | 2021 10:00 A.M. to 5:00 P.M.
Through **ONLINE** Mode

Organized by Supported by Knowledge Partner



School of
Management Sciences (SoMS)
Tezpur University



National Foundation
for
Corporate Governance



The Institute of
Cost Accountants of India
Board of Advanced Studies & Research

**4 CEP Hours
for CMA Members** Registration link <https://icmai.in/icmai/Webint-Studies.php>
YouTube link <https://youtu.be/UFVQStNqoMY>

Behind every successful business decision, there is always a **CMA**

List of speakers

**ORIENTATION PROGRAMME ON
'CORPORATE GOVERNANCE UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'
FRIDAY, 12 MARCH, 2021 | 10:00 A.M. to 5:00 P.M.**

Speakers

			
Dr. M Ariz Ahammed, IAS Principal Secretary, Public Enterprises Department Government of Assam	Prof. Vinod Kumar Jain Vice Chancellor Tezpur University	Dr. Ramesh Kumar Registrar of Companies (ROC) Guwahati with Additional Charge of OI, Guwahati	CMA Biswarup Basu President The Institute of Cost Accountants of India
			
CMA P. Raju Iyer Vice President The Institute of Cost Accountants of India	CMA Balwinder Singh Immediate Past President The Institute of Cost Accountants of India	Shri B. Paul Muktiach Chairman and Managing Director NEDFI	CMA B B Goyal Former Additional Chief Advisor (Cost) Ministry of Finance, Government of India
			
CMA Chittaranjan Chattopadhyay Chairman, BPSI & Indirect Taxation Committee The Institute of Cost Accountants of India	CMA Debasish Mitra Chairman, BoASR and MI Committee The Institute of Cost Accountants of India	Prof. Subhrangshu S Sarkar Professor Department of Business Administration Tezpur University	Shri Vijay Kapur Former Director, Board of Studies The Institute of Chartered Accountants of India and Member, Board of Studies, Dept of Commerce Tezpur University
			
Shri Raj Kumar More Director, Tona Machines Limited and Representative of Federation of Industry & Commerce of North Eastern Region (FINER)	Prof. Papori Baruah Dean, School of Management Sciences Tezpur University	Prof. Chandan Goswami HoD Department of Business Administration Tezpur University	CMA (Dr.) D. P. Nandy Sr. Director The Institute of Cost Accountants of India
			
CMA Rana Bose Chairman, Guwahati Chapter of The Institute of Cost Accountants of India	CS Biman Debnath Vice Chairman EIRC of The Institute of Company Secretaries of India (ICSI)	CS Anantava Banerjee Visiting Faculty Tezpur University	CMA (Dr.) B B Mishra Finance Officer Tezpur University

**4 CEP Hours
for CMA Members**

YouTube link

<https://youtu.be/UFVQStNqoMY>

Behind every successful business decision, there is always a CMA

The Session plan

Supported by



**SCHOOL OF MANAGEMENT SCIENCES
TEZPUR UNIVERSITY**
Organiser



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
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ORIENTATION PROGRAMME ON 'CORPORATE GOVERNANCE UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'

FRIDAY 12 MARCH 2021

ONLINE THROUGH GOOGLE MEET AND YOUTUBE

10.00 am to 11.30 am Inaugural Session	Theme: Government Policy on Corporate Boards – The North East has many state level enterprises. The state level enterprises have their unique Board structure. The session will focus on seeing the defined State Government policy on corporate governance for such enterprises.
10.00 am to 10.10 am	Prof. Vinod Kumar Jain , Vice Chancellor, Tezpur University
10.10 am to 10.20 am	Briefing about National Foundation for Corporate Governance (NFCG), A video clip of NFCG to be shown
10.20 am to 10.30 am	CMA Biswarup Basu , President, The Institute of Cost Accountants of India (ICAI)
10.30 am to 10.40 am	CMA P Raju Iyer , Vice President, The Institute of Cost Accountants of India (ICAI)
10.40 am to 10.50 am	CMA Balwinder Singh , Immediate Past President, The Institute of Cost Accountants of India (ICAI)
10.40 am to 11.00 am	Shri Raj Kumar More , Director, Torsa Machines Limited and Representative of Federation of Industry & Commerce of North Eastern Region (FINER)
11.00 am to 11.10 am	Shri B. Paul Muktieh , Chairman and Managing Director, North Eastern Development Finance Corporation Limited (NEDFi)
11.10 am to 11.30 am	Dr. M Ariz Ahammed , IAS, Principal Secretary, Public Enterprises Department, Government of Assam
11.30 am to 11.45 am	Tea Break
11.45 am to 12.30 pm First Technical Session	Theme: Corporate Governance and boards – discussion will be on like Board Evaluation, Risk Management, Directors Liability Insurance, the Board committees etc. Overall, the session will focus on the structure of a Board in both Listed and unlisted companies and the roles and functions of various committees required to be constituted under the Companies Act, 2013 and SEBI (LODR), 2015.

	<ol style="list-style-type: none"> 1. Prof Papori Baruah, Dean, School of Management Sciences, Tezpur University (introduction to the theme) 2. Shri Vijay Kapur, former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Post-Graduate Studies, Department of Commerce, Tezpur University.
12.30 pm to 01.15 p.m. Second Technical Session	<p>Theme : Financial Literacy for boards – A very crucial factor of governance is the understanding on financial facts. The Board members and the senior management must be aware of certain norms that ensure proper governance.</p> <p>Further with the collapse of entities like IL&FS it is most important to understand financial irregularities at least to the extent of raising red flags.</p> <p>Overall, this session will aim at educating the participants on some aspects of financial management which have a deep impact on the governance of the entity.</p> <ol style="list-style-type: none"> 1. Prof. Chandan Goswami, Head, Dept of Business Administration, Tezpur University 2. CMA B B Goyal, Former Additional Chief Adviser, Ministry of Finance, Government of India
1.15 pm to 2.15 pm	Lunch Break
2.15 pm to 3.00 pm Third Technical session	<p>Responsibilities and expectations of members – This session will discuss about the roles and expectation of the members of an entity. Here it may be mentioned that PSUs have departments or representatives of the Government as members.</p> <p>They have some unique set of priorities unlike the retail or institutional shareholders. Overall, the session will discuss how these shareholders fulfil their roles and responsibilities and bring about a change in the corporate governance regime.</p> <ol style="list-style-type: none"> 1. CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, The Institute of Cost Accountants of India 2. CMA Dr. D.P. Nandy, Sr. Director, The Institute of Cost Accountants of India
3.00 pm to 3.45 pm Fourth Technical session	<p>Risk Management and whistle blower policy – The role of a whistle blower has gained prominence over the past years and many incidents of victimizations or otherwise has been seen. Therefore, it is most important that the concept and its utility be well understood. The session will focus on the whistle blower mechanism.</p> <ol style="list-style-type: none"> 1. CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Services & Insurance Committee and Indirect Taxation, ICAI 2. CS Amitava Banerjee, Visiting Faculty, Tezpur University

3.45 pm to 4.30 pm	Insights as a 'Regulator and the changing scenario on Corporate Governance' <ol style="list-style-type: none"> 1. Dr. Ramesh Kumar, Registrar of Companies, Guwahati with additional charge of OL, Guwahati 2. CS Biman Debnath, Vice Chairman, EIRC of The Institute of Company Secretaries of India (ICSI)
4.30 pm to 4.45 pm Summary Session	Summary Session – This session will highlight the important issues discussed by the speakers in the respective sessions to carry it forward for further discussions at a later stage <ol style="list-style-type: none"> 1. Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University
4.45 pm to 5.00 pm Valedictory session	<ol style="list-style-type: none"> 1. CMA Rana Bose, Chairman, Guwahati Chapter of the The Institute of Cost Accountants of India 2. CMA Dr. B B Mishra, Finance Officer, Tezpur University

Event Flyer

ORIENTATION PROGRAMME ON 'CORPORATE GOVERNANCE UNDER THE COMPANIES ACT, 2013 & SEBI (LODR) 2015'

ORGANIZED BY



School of Management Sciences (SoMS), Tezpur University

SUPPORTED BY



NFCG National Foundation for Corporate Governance
FRIDAY 12 MARCH 2021
THROUGH ONLINE MODE

KNOWLEDGE PARTNER



4 CEP HOURS FOR THE MEMBERS OF THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Speakers	
<p>Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department, Government of Assam</p> <p>CMA Biswarup Basu, President, The Institute of Cost Accountants of India (ICAI)</p> <p>CMA P.Raju Iyer, Vice President, The Institute of Cost Accountants of India (ICAI)</p> <p>CMA Balwinder Singh, Immediate Past President, The Institute of Cost Accountants of India (ICAI)</p> <p>Shri B. Paul Mukti, Chairman and Managing Director, North Eastern Development Finance Corporation Limited (NEDFI)</p>	<p>Dr. Ramesh Kumar, Registrar of Companies (ROC) Guwahati with additional charge of OL, Guwahati</p> <p>CMA B B Goyal, Former Additional Chief Adviser, Ministry of Finance, Government of India</p> <p>CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Services & Insurance Committee and Indirect Taxation, The Institute of Cost Accountants of India (ICAI)</p> <p>CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, The Institute of Cost Accountants of India (ICAI)</p>
<p>Prof. Vinod Kumar Jain, Vice Chancellor, Tezpur University</p> <p>CMA Dr. D.P. Nandy, Sr. Director, The Institute of Cost Accountants of India (ICAI)</p> <p>CS Biman Debnath, Vice Chairman, EIRC of The Institute of Company Secretaries of India (ICSI)</p> <p>Shri Vijay Kapur, former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Studies, Dept of Commerce, Tezpur University</p>	<p>Prof. Papori Baruah, Dean, School of Management Sciences, Tezpur University</p> <p>Shri Raj Kumar More, Director, Torsa Machines Limited and Representative of Federation of Industry & Commerce of North Eastern Region (FINER)</p> <p>Prof. Chandan Goswami, HoD, Department of Business Administration, Tezpur University</p> <p>Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University</p> <p>Dr. Biren Das, Registrar, Tezpur University</p> <p>CS Amitava Banerjee, Visiting Faculty, Tezpur University</p> <p style="color: red;">(A Video Clip on NFCG and its activities will be shown at the Inaugural Session)</p>

For joining, please fill in the form <https://forms.gle/82GQF9Paiva6Hasf8>

Session wise proceedings

An orientation programme on 'Corporate Governance under the Companies Act, 2013 & SEBI (LODR) 2015' was held on the 12th of March 2021.

Through a series of collective sessions, The School of Management Sciences, Tezpur University, in a partnership as a knowledge partner with The Institute of Cost Accountants of India (ICAI) organised the programme through the online platforms Google Meet and YouTube. The programme was primarily directed towards educating people about the nitty gritty of 'Corporate Governance. The programme highlighted the real-life implications of the topic and how it impacted corporations and stakeholders.

The programme started at 10.00 am with Prof. Subhrangshu Sekhar Sarkar, Professor, Department of Business Administration, Tezpur University introducing the esteemed dignitaries to the audience who connected virtually. The dignitaries of the event were Prof. Vinod Kumar Jain, VC, Tezpur University, CMA Biswarup Basu, President, ICAI; CMA Balwinder Singh, Immediate Past President ICAI; Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER); Shri B. Paul Muktieh, Chairman and MD, NEDFi; Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department; Prof. Papori Baruah, Dean, School of Management Sciences, Tezpur University; Shri Vijay Kapur, Former Director, Board of Studies, The Institute of Chartered Accountants of India and Members, Board of Post Graduate Studies, Department of Commerce, Tezpur University; Prof. Chandan Goswami, Head, Department of Business Administration, Tezpur University; CMA BB Goyal, Former Additional Chief Advisor, Ministry of Finance, Govt of India; CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, ICAI; CMA Dr D.P. Nandy, Sr. Director, The ICAI; CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Service & Insurance Committee and Indirect Taxation, ICAI; CS Amitava Banerjee, Visiting Faculty, Tezpur University; CS Biman Debnath, Vice Chairman, EIRC of the ICSI; Dr. Ramesh Kumar, Registrar of Companies, Guwahati

Inaugural Session

The inaugural session was based on the theme of understanding the Government policies on corporate governance, for the state enterprises in North East and the variations in their Board structures.

Prof. Vinod Kumar Jain, VC, Tezpur University provided the participants with a brief background about the inception and importance of Corporate Governance in India. He quoted, ***“Corporate Governance is not specific to corporate entities but also education”***. He emphasised that Corporate Governance was not only limited to corporations but also educational institutes and that organizations involved in imparting education, be it private or public academic institutes, should follow a very rigorous Governance policy to sustain and grow.



Prof. Vinod Kumar Jain, VC, Tezpur University delivering his speech

Post Prof. V.K. Jain's introductory speech, a video clip by **National Foundation on Corporate Governance** was played for the audience to view. The video stressed on aligning with global ethos, good governance and building trust with stakeholders. It informed the participant about the composition of the members of NFCG and how over the years NFCG had contributed through more than 40 studies and numerous events in shaping the Corporate Governance ecosystem in India.



Video clip on National Foundation for Corporate Governance being played

CMA Biswarup Basu, President, ICAI stated that he was pleased that such a programme was being organised and thanked everyone for organising and participating in the event. He emphasized that in today's present day and age, it has become crucial to know about corporate governance.



CMA Biswarup Basu, President, ICAI sharing his views

CMA Balwinder Singh, Immediate Past President ICAI commented that Corporate Governance is a system by which the companies are controlled. According to him, the key ingredients to a good Corporate Governance are Transparency, Accountability, and Independence.



CMA Balwinder Singh, Immediate Past President ICAI sharing his views

Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER) believed that Corporate Governance should be followed by all companies irrespective of size and by following a strong Corporate Governance policy, an organization can create wealth and value for the company as well as various stakeholders.



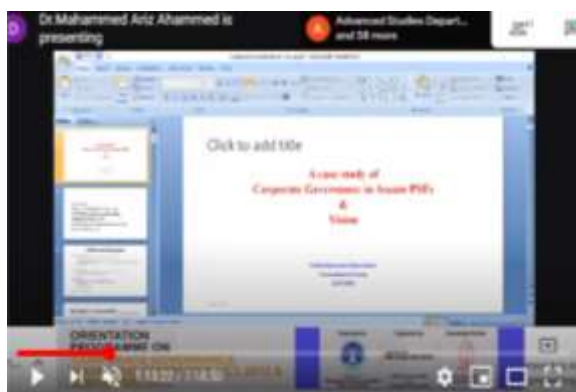
Shri Raj Kumar More, Director, Torsa Machines Ltd and Representative of Federation of Industry & Commerce of North Eastern region (FINER) making his presentation

Shri B. Paul Muktieh, Chairman and MD, NEDFi talked about how previously there were not very specific guidelines for Corporate Governance, and after a point of time, people started to realise the need for such specific guidelines. He also talked about how it was extremely important to have unbiased Independent Directors in the Board to tackle the issue of corporate crisis. He suggested the best way to do it was to have people who were nominees from the government and that having adequate experience and education should be one of the key criteria when it comes to appointing Independent Directors.



Shri B. Paul Muktieh, Chairman and MD, NEDFi sharing his views

Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department provided the participants with an insight into the Public Sector Enterprises in Assam. A total of forty Public Sector Enterprises have been established in Assam and Government has invested more than eleven thousand Crores in such PSEs. He stated that Good Corporate Governance simply meant doing Good Business. To strengthen Corporate Governance in the state, he commented that the Public Enterprises Department has taken up a target of Updating of all pending Compliances in State Level Enterprise in Assam for the year 2021-22.



Dr. M Ariz Ahammed, IAS, Principal Secretary, Public Enterprises Department making his presentation

First Technical Session

The first technical session was based on the theme of '**Corporate Governance and Board**'. It covered the aspects of how a Board is structured for both listed and unlisted companies, and the roles and functions of various committees required to be constituted under the Companies Act, 2013, and SEBI (LODR), 2015.

Prof. Papori Baruah, Dean, School of Management Sciences, Tezpur University stated that the Corporate Governance landscape has been changing the world ever since. Various irregularities and scams have often put certain boards under fire, and the board plays a vital role in Corporate Governance of companies.

Shri Vijay Kapur, Former Director, Board of Studies, The Institute of Chartered Accountants of India and Members, Board of Post Graduate Studies, Department of Commerce, Tezpur University put forward his opinion regarding the use of Corporate Governance and the factors that are essential to have a potentially strong Board. He stated that the Companies Act, 2013 proved to be a major changemaker when considering Corporate Governance. The Companies Act, 2013 saw a reduction in the number of sections to simplify the processes and reduce complications associated with the previous Act. One of the reasons why the Government had amended the Act was due to the rising scams such as the Satyam scam which happened because of the exploitations of the loopholes in the policies. He emphasised that the Directors should act in the best interest of the company while taking into considerations their employees, shareholders, stakeholders and the community. His take on Independent Directors was that they are the '**cheerleaders**' of the company. An Independent Director should be a person of integrity and must have relevant experience in the concerned field. He talked about the Framework of Integrity which,

according to him exceeds professional competency. Integrity and Independence are the cornerstones of effective decision making. He also mentioned that India has become a very competent country and even the most developed countries cannot ignore India when it comes to formulating important policies.

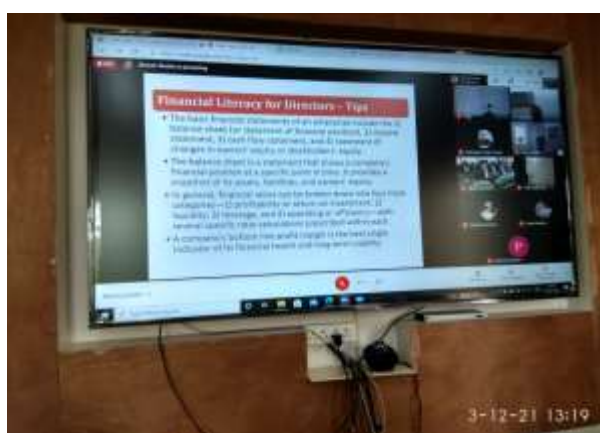


Shri Vijay Kapur delivering his session

Second Technical Session

The second technical session was based on the theme of Financial literacy for boards, it covered the aspects of how understanding the financial facts and the irregularities are important in the practice of Corporate Governance. He stated that to maintain good Corporate Governance in a company, one must be able to understand the red flags and the pressure points which are the vital indicators of governance failures. He emphasized that Finance is said to be the lifeblood of any business. However, experiences have shown that plenty or scarcity is harmful to any venture. A greatly successful business-like Enron created the illusion of **“Too Big to fail”**, but soon it was realised that it was a myth. Corporate Governance failures mostly have one common factor. The misappropriation of actual funds or misstatement of information related to finance. Either of them has devastating effects on the shareholders’ value and spoils the market sentiments. The volatility in the market will always be present but instances like widespread manipulation made in the IL&FS case shake the confidence of investors. Many Board room decisions or reports of third parties like Credit Rating agencies seems to be worthless when the entire Governance mechanism shatters like glass. Words like accountability, transparency seems to be theoretical concepts when financial information is falsified.

CMA BB Goyal, Former Additional Chief Advisor, Ministry of Finance, Govt of India stated that in whichever position a Board Member is sitting it is important for him/ her to understand and interpret the financials of the company. If he/she is not financially literate, it is difficult to expect a goal driven approach from the company. A board will not be able to discharge its responsibilities without having fundamental knowledge of finance. The law expects that the members of the board be financially literate. He pointed out that without proper knowledge the board would not be able to examine the auditor's report or other financial statements. He also gave an in-depth analysis of how directors should act and behave, what is expected of them as per the Companies Act, 2013. According to the dignitary, Financial literacy is the ability to understand the income statements, the cash flow statements and the balance sheet. He also talked about financial frauds, which in today's world happen very frequently. Some of the common techniques stated by him for Financial Frauds include siphoning and diversion of funds through other groups and companies, misclassification of assets and liabilities, hiding loans, bad debts, understatement of liabilities, overstatement or understatement of costs/expenses to manage profit/losses and taxes. In order to detect and prevent Financial frauds, one should use common performance ratios and comparative trends, take help of data analytics, what if analysis, promote whistle-blower policy, study movement of operational sales/revenues and earnings and link it with flow of production and inventories. One should also study relationships between income and expenditure statements, cash flow and financial statements.



Snapshot of presentation being made in the second technical session

Third Technical Session

The third technical session talked about the responsibilities and expectations of members. This session stressed on understanding how the shareholders fulfil their roles and responsibilities in order to bring a change in the Corporate Governance regime.

CMA Debasish Mitra, Chairman, Board of Advanced Studies & Research and Members in Industry Committee, ICAI talked about the importance of Corporate Governance in companies by providing a case study concerning the Central Public Sector Enterprises. He stated that corporate governance cannot be just controlled by the Companies Act. It is a concept, a journey but it does not have a destination. He stated that Public Sector Undertakings even though, they are controlled by govt, but however, the day-to-day functioning is controlled by the policies of the Board of Director. The government however exercises an indirect control over these entities through an important mechanism called MoU. Board of Directors, Audit Committee, Remuneration Committee, Disclosures, Compliance Report are some of the key pillars of Corporate Governance for Public Enterprises.

CMA Dr D.P. Nandy, Sr. Director, The ICAI commented on the responsibilities of the board in a company. He stated that the boards should be accountable to the members and provide regular reports. And the company directors are expected to act with honesty and integrity towards the company, any decisions taken by these directors should be of the highest level of honesty. He also suggested that the Board should conduct themselves to meet the operational transparency so as to meet the expectations of all stakeholders. Board of Directors should also ensure that financial reports are made with utmost integrity and these reports should also provide strategic guidance to set up a corporate culture that is ethical and is in the best interests of the company. He stated that the key functions of the board include reviewing and writing the corporate strategy, risk policy, formulating budgets and performance plans.



Fourth Technical Session

The fourth technical session was based on the aspects of risk management and whistle-blowers. The session mainly covered the importance of whistle blowers and the whistle blower mechanisms.

CMA Chittaranjan Chattopadhyay, Chairman, Banking, Financial Service & Insurance Committee and Indirect Taxation, ICAI talked about the regulations, risk taking and risk management responsibilities in order to observe good corporate governance. He suggested that regulations on Corporate Governance helps in ensuring that companies perform in the best interests of stakeholders at large and professionals have even greater responsibility to execute in terms of Corporate Governance.

When it comes to risk mitigation, risk taking is a fundamental driving force of business and entrepreneurship, but the cost of risk management failure is often underestimated. For sound business management, Risk Management should be an inherent function. The board of Management should take active measures to effectively manage and deal different risks for entities.

He stated that whistle blowing mechanism plays a critical role in implementing proper Corporate Governance. He also stated some very famous whistle blowing cases that have impacted the corporate landscape in the country.

Finally, he concluded that CMAs could contribute to improving the scenario of Corporate Governance in the country by bringing together their commercial acumen, strategic understanding and softer people skills in addition to their much sought after legal and governance knowledge.



CMA Chittaranjan Chattopadhyay sharing his views

CS Amitava Banerjee, Visiting Faculty, Tezpur University stated that the first level of corporate governance is 'Transparency'. The esteemed speaker mainly talked on the various aspects of Whistle blowers and the mechanisms associated with it. He also talked about whistleblowing from the perspective of an employee and not an activist. He emphasised on this notion with an example of a case. He suggested that an unlisted company should also have a whistleblowing policy.



CS Amitava Banerjee, Visiting Faculty, Tezpur University making his presentation

Insights as a 'Regulator and the changing scenario on Corporate Governance'

CS Biman Debnath, Vice Chairman, EIRC of the ICSI put forward his views regarding corporate governance. He stated that if Corporate Governance has to be implemented properly in an organization, it must be implemented from the top; the flow must be downwards. In a Board meeting, a CS always sits next to the chairman and hence must maintain a rapport with the Chairman. Also, a company should decide what kind of Independent Directors they seek and the promoters should not get into the day-to-day operations of the business.

Every director must know if they are following the guidelines of Corporate Governance. When it comes to deciding Independent Directors, the corporations must be extremely choosy Directors and Promoters should not have a say when it comes to picking Independent Directors.



CS Biman Debnath, Vice Chairman, EIRC of the ICSI sharing his views

Dr. Ramesh Kumar, Registrar of Companies, Guwahati stated that corporate governance is quintessentially a set of laws, rules that assists the business and that Corporate Governance brings transparency. The component of good governance is all about transparency, fairness to shareholders and independence.

He pointed that the Registrar of Companies (RoC) is an office under the Ministry of Corporate Affairs. At present there are 25 RoCs under major cities of India. The Central Govt has administrative control over RoC. He also said that the RoC can ask for supplementary information if needed from companies including books of accounts.



Dr. Ramesh Kumar, Registrar of Companies, Guwahati interacting with students

Summary Session

Prof. Subhrangshu Sekhar Sarkar gave an in-depth summary of everything that was discussed in the seminar and highlighted key points for the audience to take away from the resourceful seminar.



Valedictory Session

In the end, **CMA Dr. B B Mishra, Finance Officer, Tezpur University** thanked all the dignitaries for the effort they put in to make the event a grand success. He said that there was a lot to take away from the seminar and it was very productive for him as well as the audience. The programme wrapped up at around 5.30 pm with everyone paying their respect to the National Anthem of the country.



Media coverage – pre and post event



[Orientation programme on Corporate Governance to organize on March 12 \(sentinelassam.com\)](https://www.sentinelassam.com/2021/03/15/orientation-programme-on-corporate-governance-to-organize-on-march-12/) and

[Orientation programme held on 'Corporate Governance' \(sentinelassam.com\)](https://www.sentinelassam.com/2021/03/15/orientation-programme-held-on-corporate-governance/)

Archive and downloading

The entire program is available for viewing and downloading subject to the policies of YouTube where it is available. The link is as below.

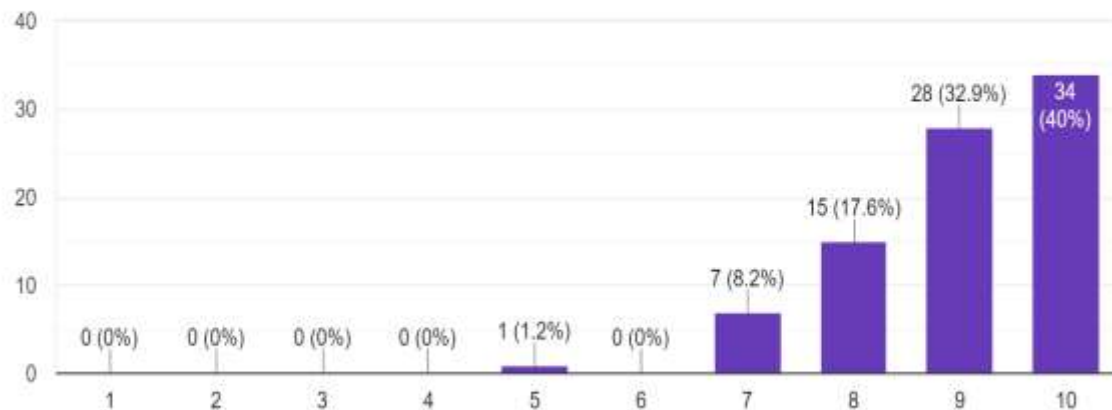
<https://youtu.be/UFVQStNqoMY>

Feedback by participants

The feedback of participants was taken by using Google form and the outcome of the responses are as below.

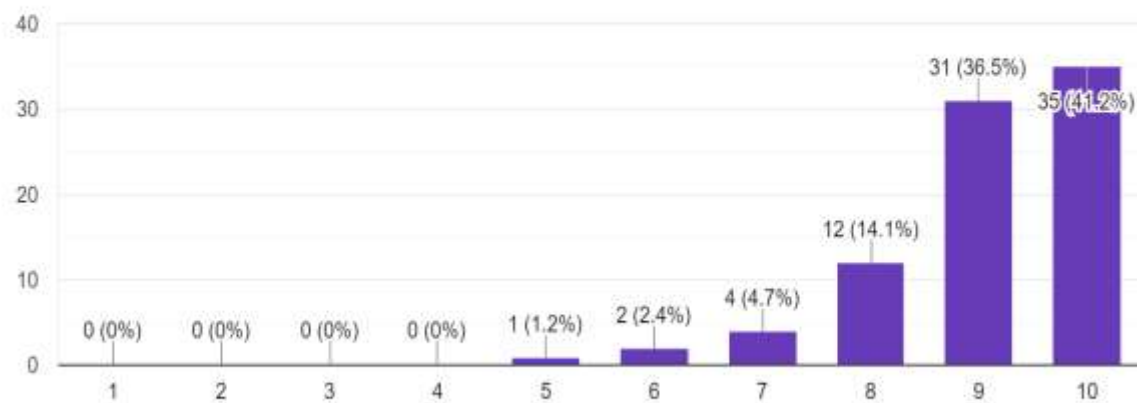
overall rating of the program on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



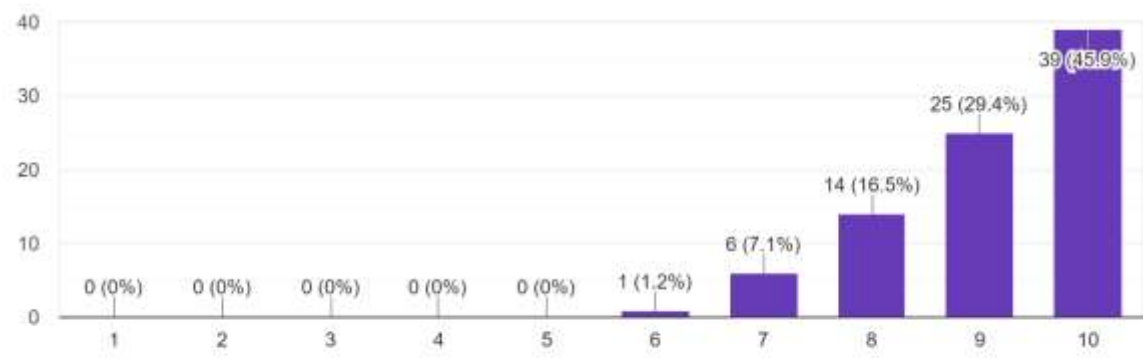
Rate the content, knowledge derived from the technical sessions on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



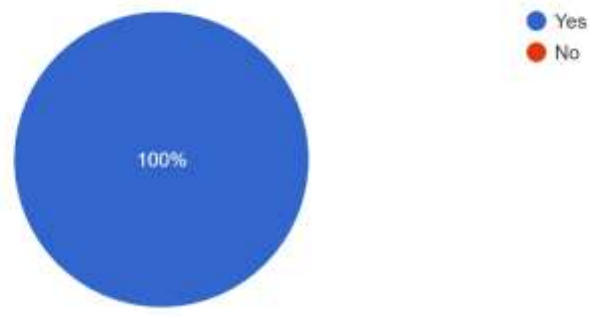
Rate the presenters and their sharing of knowledge on a scale of 10 (Not satisfied 0, Highly satisfied 10)

85 responses



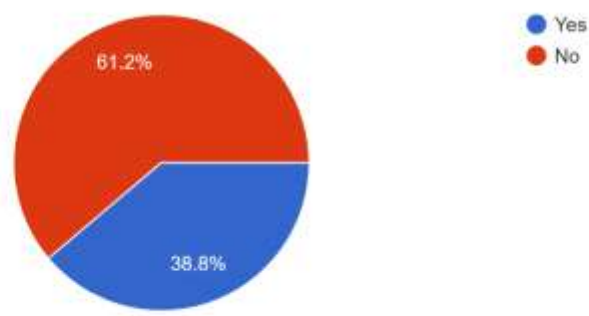
Do you think the seminar was beneficial to you?

85 responses



Were you aware of the National Foundation for Corporate Governance (NFCG) before attending this seminar?

85 responses



Feedback from Principal Secretary, Government of Assam.

Forwarded

Dear Prof. Sarkar.

Greetings from Public Enterprises Department Government of Assam.

I sincerely thank you and your team and ICAI for organizing the webinar on a very important topic - CORPORATE GOVERNANCE.

It made me to study various resources and contemporary events of fraud across various Companies including that of PSEs.

It's a great learning.

I enjoyed listening to Prof VK Jain, CMA Biswarup Basu, CMA Balwinder Singh, Mr Paul Muktieh NEDFI, Dr.Vijay Kapur, CMA BB Goyal, Dr.Papori Baruah, Dr.Chandan Goswami, CMA Debashiish Mitra, Dr.Nandy, CMA Chittaranjan Chatopadhuay, Dr.Amitava, Shri Ramesh Kumar ROC m, Shri Biman and CMA Rana Bose.

It's a great initiative. All the officers of Public Enterprises Department have attended the full day session. After the session the debriefing has further confirmed the benefit of the program and has helped in expanding our understanding horizon on Corporate Governance.

Special thanks to your star students. Because of them we have reflected ourself to make a positive difference.

With best regards and best wishes to your team.

Regards and gratitude

Dr.M.Arif Ahammed IAS Principal Secretary Government of Assam Public Enterprises Department and office of Chief Secretary Assam

List of participants

Sl NO	NAME	E MAIL ID	Designation	ORGANIZATION
1	Sneha Phukan	snehaphukanpahi@gmail.com	Student	Tezpur University
2	OMKAR PANDEY	omkarpandey519@gmail.com	Student	Tezpur University, Assam
3	Nandit Nandan Prasanta Gayan	nanditgayan2014@gmail.com	Assistant Professor	Golaghat Engineering College
4	Prabin Haloi	haloi_p@tezu.ernet.in	Assistant Professor	Tezpur University
5	SUNIL KUMAR GUPTA	sunilg9325@gmail.com	M. Phil Research Schola	DIBRUGARH UNIVERSITY
6	Farhana Hussain	farhananiha065@gmail.com	Assistant professor	Brahmaputra college
7	Rajdeep Nath	Rajdeepnath1st@gmail.com	Student	Tezpur University
8	RISHI BHARGAV DAS	rishibhargavdas.du@gmail.com	Assistant Professor	NOWGONG COLLEGE (AUTONOMOUS)
9	AMITAVA BANERJEE	amitbanerjee1979@gmail.com	CONSULTANT	self employed
10	Hitesh wadhwa	Hitesh.wadhwa1979@gmail.com	Service	Vindhya telelinks limited
11	Dr. Maumita Choudhury	momitachoudhury@gmail.com	Assistant Professor	University of Science and Technology Meghalaya
12	Upazana Gohain	upazana1995gohain@gmail.com	Student	Gauhati Commerce College
13	Thakurpada Dey	mdagmc.azzam@gmail.com	Accounts Officer	ASSAM GOVERNMENT MARKETING CORPORATION LIMITED
14	Jyotismita Das	csjyotismita@gmail.com	Company Secretary	Assam Hydrocarbon and Energy Company Limited
15	Pallab Sarma	pallabsarma123@gmail.com	Accountant	Assam Hydrocarbon and Energy Company Limited
16	Gourishabhaphondit	gourishap100@gmail.com	Student	Tezpur University
17	Padum Chetry	padumchetry9@gmail.com	Research Scholar	Tezpur University
18	Gautam Talukdar	gautam.talukdar123@gmail.com	Assistant Professor	Jorhat Institute of Science and Technology
19	Niva Kalita	niva1234.nk@gmail.com	Research Scholar	Tezpur University
20	Mousomi Goyari	Mousomigoyari123@gmail.com	Student	Guahati commerce college
21	Reshma Tiwari	reshma@tezu.ernet.in	Assistant Professor	Tezpur University
22	Darshana Devi	darshana0810@gmail.com	Student	Gauhati Commerce College
23	Arbita Chakraborty	arbitachakraborty3@gmail.com	Student	
24	CHITTARANJAN SAIKIA	39496chittaranjan@icmim.in	COST ACCOUNTANT	39496chittaranjan@icmim.in
25	Rupom Sharma	rupom@quaserv.in	CMA	Rupom Sharma & Co.
26	Dr. Dadul Rajkonwar	dadularunav@gmail.com	Assistant Professor	Lakhimpur Commerce College
27	Mahmood Hassan	mahmoodhassan61786@gmail.com	Managing Director	Assam Minorities Development & Finance Corp. Ltd.
28	UPAM SARMAH	upam.sarmah@gmail.com	Student	Tezpur University
29	G.VENKATASUBRAMANIAN	gvspremasai@gmail.com	Faculty	SIRC of ICAL CHENNAI TAMILNADU
30	UTPAL DEBNATH	Utpaldeb Nath1992@gmail.com	STUDENT OF M.Ed	I.R.D.U
31	Dr R Prasanth Kumar	profprk@gmail.com	Prof	NIFTEM
32	Manish Manohar	manish.manohar@yahoo.com	Sr. Manager (Company	Brahmaputra Cracker and Polymer Limited
33	Atish Roy	csatishroy@gmail.com	Company Secretary	Sagar Steels Group
34	Dr. R. Jayam	jayam.hrm@dmrgrdu.ac.in	Teaching Professor	Dr. MGR Educational and Research Institute, University
35	Dr. Chetana Marvadi	chetanamarvadi1977@gmail.com	Assistant Professor	Gujarat University
36	B Siva Ganga Bhavanu	drbvraman@gmail.com	Managing Director	KONASEEMA BIOSOL Pvt Ltd
37	Gokul Chandra Swargiyari	gokulswargiyari@agclgas.com	Chairperson and MD	Assam Gas Company Ltd
38	V.R.RAMAKRISHNA	rams2076vr@gmail.com	HOD, MBA	Sir Vishveshwaraiah Institute of Science and Technology
39	AJAY KUMAR MAITHI	majhjaykumar71@gmail.com	Student	NECG
40	Sambit Kumar Malik	samsambit143@gmail.com	Student	Fakir Mohan Autonomous College
41	Manish Dasgupta	manishdasg@yahoo.co.in	CGM/Finance,APDCL,G	APDCL Bijulee Bhawan,Guwahati
42	Sanjukta Panda	sanjuktapandajitun19@gmail.com	Mcom	PM autonomous collage Balasore
43	RAY CHARAN BARDHAN	raycharanbardhan148@gmail.com	PG COMMERCE, 3RD SE	PM AUTONOMOUS COLLEGE, BALASORE
44	Mr. Jigar Kumar Vaghela	jimmyvaghela40@gmail.com	Research scholar	S.D school of commerce, Gujarat university, Ahmedabad
45	SATYAJIT NAYAK	satyajitnayak9237@gmail.com	PG SECOND YEAR (COM	F. M. AUTONOMOUS COLLEGE, BALASORE
46	Julfuquar Khan	julfuquarkhan786@gmail.com	Student of M. Com [3rd	Fakir Mohan Autonomous College, Balasore, Odisha
47	CMA Pinky Rajkumari	cmapiinkyrajkumari@gmail.com	Accounts Officer	Assam Seeds Corporation Ltd,Agriculture complex,Khanapa
48	Anshubhusan Mishra	anshubhusanmishra@gmail.com	Third Semester	PM Autonomous College
49	Ankur Joshi	ankurjoshi@banasthali.in	Assistant Professor	Banasthali Vidyapith
50	Sabita Baskey	baskeysabita662@gmail.com	3rd semester, M.com	Fakir Mohan University
51	Gita Akhya Bora	manaeji18@gmail.com	Master in English 2nd y	Ignou
52	Puja Jalan	pujajalan5@gmail.com	M.com 3rd semester	Gauhati commerce college
53	Viplove Kumar	viplovejee@gmail.com	AGM	PNB
54	Ajay Kumar Shaw	ak.shaw@rediffmail.com	DGM(FF)	NEEPCO LTD
55	Manash Roy	manashr37@gmail.com	Practicing CMA	Manash R & Associates
56	Angim Kashyap Bezboruah	angimbezboruah@gmail.com	Practicing cost account	Proprietor of A. K. Bezboruah and Associates
57	BITIT TAYAL	binittayal@gmail.com	CMA In Practice	Tayal & Associates
58	Ritu Borah	rituborah321@gmail.com	MBA 2nd semester	Tezpur University
59	Baishali Dey	baishalidey105@gmail.com	Student (TUMBA 2020-	TEZPUR UNIVERSITY
60	Rashmi Agarwal	Rashmiagarwal736@gmail.com	Student, B. Com Lib 7th	Nef law college
61	AMAN DAS	bam20037@tezu.ac.in	BUSINESS ADMINISTRATION	MBA
62	Sorokhaibam Langlenhoibi	sklanglenklanglen@gmail.com	3yrs lib, 5th semester	None
63	BIPANJOY NATH	bam20024@tezu.ac.in	MBA 2ND Semester	Tezpur University
64	Jitadip Nandi	jitadiptanandi29@gmail.com	B.COM LL.B (Hons.), 7th	NEF Law College
65	Krishti Borah	bam20023@tezu.ac.in	MBA 2nd Semester	Tezpur University
66	Meeranda Thongam	meerandathongam19@gmail.com	9th sem, B.com LL.B (H)	Nef law college
67	Angshuman Dutta	angshuman166777@gmail.com	BBA LL.B [9 semester]	N.E.F. Law College
68	Dr. Panikaj Choudhury	choudhury.panikaj@gmail.com	Asst. Prof. of Law	NEF Law College, Guwahati, Assam
69	Ikrumul Islam	ikramul16islam@gmail.com	9th Semester, BBA,LL.B	NEF law College, Guwahati
70	Disha Jain	deesha0007@gmail.com	Student-persuing cs and	Nef law college
71	Sourav kr. Jain	sourav.gullu11@gmail.com	Student, B.B.A.,LL.B, 9th	Nef Law College
72	Sonali Mahanta	bam20008@tezu.ac.in	MBA (2nd Semester)	Tezpur University
73	Esha Agarwalla	eshaagarwalla@gmail.com	Bcom Lib(1st semester)	Nef Law College, Guwahati
74	POZLUL HOQUE	hoque18@gmail.com	LLB 5th semester	NEF
75	RAJU KUMAR	rajukumarlucky1993@gmail.com	B.COM LL.B 1ST SEMES	NEF LOW COLLEGE STUDENT
76	Shahnaz Parveen	rukanparveen@gmail.com	Student BBA LLB	NEF law college
77	Enlang Sawian	lambokkharbithiew@gmail.com	Student	NEF Law College
78	Parismita Chetia	bam20009@tezu.ac.in	MBA (2nd semester)	Tezpur University
79	Bikash Basumatary	bikashbasumataryhome@gmail.com	Student, BALLB 9th Sem	NEF Law College
80	AKSHI DUTTA	akshi.dutta90@gmail.com	Assistant professor	NEF Law College
81	Sandy Sharma	sandvender09@gmail.com	B.B.A,LL.B	NEF law college
82	Devansh Jodhani	devansh41jodhani@gmail.com	9th sem, b.com lib (h)	Nef law college
83	Swagata Sharma	swagataasharmatisha@gmail.com	Student, 3years LLB Co	NEF Law College,
84	Tamanna Ahmed	tamannaahmedlibra@gmail.com	BALLB(H)	NEF Law college
85	Mukesh Chopra	mukesh.chopra1995@gmail.com	9th semester	NEF LAW COLLEGE
86	NAIRITA CHOUDHURY	nairachoudhury133@gmail.com	BA LLB (H) 3rd Semeste	NEF LAW COLLEGE
87	Monika Bharati	monikabharati334@gmail.com	Student, 9th Semester I	NEF law College
88	Naphizabet Kharkonger	naphikharkonger@gmail.com	BA LLB(H), 9th Semeste	I want to join this group
89	Himangshu Sekhar Saikia Phukan	Bam200007@tezu.ac.in	MBA, 2nd semester	Tezpur university
90	Bandana Nath	nath.p.bandana@gmail.com	MBA, 2nd Semester	Tezpur University
91	RIMISMITA KALITA	rimismita@gmail.com	MBA 2nd Semester	Tezpur University
92	Shahana Shehnaz Begum	sahana.shehnaz@gmail.com	MBA 2nd Semester	Tezpur University
93	MOFIDUL HOQUE	mofidulhoque@gmail.com	STUDENT, MBA 2nd 3rd	TEZPUR UNIVERSITY
94	Ranjani Rahman	rahmanranjani9@gmail.com	Ba lib(h) 9th sem	NEF Law college
95	Mrinmoy Jyoti Gorwami	gorwamimrinmoy201@gmail.com	MBA 2nd Semester	Tezpur University
96	Angshuman Das	angshumanddas363@gmail.com	MBA 2nd Sem	Tezpur University
97	Titul Das	bam20038@tezu.ac.in	Student (MBA 2nd Sem)	Tezpur University
98	Nabajit kumar saha	nabajitsaha850@gmail.com	MBA, 2nd semester	Tezpur University
99	CHETONA BORUAH	bam20021@tezu.ac.in	MBA 2nd Semester	TEZPUR UNIVERSITY
100	KAUSHIK BRAHMA	bam20042@tezu.ac.in	MBA 2nd SEMESTER	TEZPUR UNIVERSITY
101	ANSHUMAN GOGOI	bam20002@gmail.com	MBA 2ND SEMESTER	TEZPUR UNIVERSITY
102	Aslesha Mausum Bora	bam20052@tezu.ac.in	MBA 2ND SEMESTER,	TEZPUR UNIVERSITY
103	MRIGANKA SEKHAR PARASAR	shanshekhparasara@gmail.com	MBA, 2nd Semester	Tezpur University

104	CHAYANIK GOGOI	chayanikgogoi59@gmail.com	Student- MBA, 2nd Sem	Tezpur University
105	PANKAJ JYOTI ROY	pankajjyotiroy29@gmail.com	MBA, 2ND SEMESTER	TEZPUR UNIVERSITY
106	KAUSHIK BARMAN	kaushikb1729@gmail.com	MBA SECOND SEMESTER	TEZPUR UNIVERSITY
107	KANGKAN BORAH	kangkanborah7@gmail.com	MBA 2ND SEM	TEZPUR UNIVERSITY
108	Anshula Sharma	Wbmha19363_anshula@banasthali.in	MBA 4th semester	Banasthali vidyapith
109	Sakshi Sharma	sakshi020399@gmail.com	Mba 1st year	Banasthali vidyapeeth
110	Shubhanjali	sshubhanjali81@gmail.com	MBA(Finance) 2nd sem	Banasthali Vidyapith
111	Ankita Soni	wbmha19446_ankita@banasthali.in	Student, MBA second year	Banasthali Vidyapith
112	SWETA BHARTI	wbmha19150_sweta@banasthali.in	MBA programme ,IVth sem	BANASTHALI VIDYAPEETH RAJASTHAN
113	CHIJA BORO	bam20040@tezu.ac.in	MBA and 2nd semester	Tezpur University
114	Nitee Kumari	niteekumari408@gmail.com	Student	Banasthali vidhyapith Jaipur Rajasthan
115	VARNIKA GOEL	varnikagoel61@gmail.com	MBA - 4 SEMESTER,	Banasthali Vidyapith
116	NIRANGKUSH DAS	nirangkushdas94@gmail.com	MBA, 2nd semester	Tezpur University
117	Samraddhi Dast	samraddhidast17@gmail.com	Student MBA 2nd sem.	Banasthali Vidyapith
118	Lalruamawii	lalruamawii20@gmail.com	Student	Orientation programme BBA LLB (H) 9th semester
119	Jyotsana	wbmha20380_jyotsana@banasthali.in	MBA(2nd semester)	Banasthali Vidyapith
120	DEBALEENA BORAH	bam20055@tezu.ac.in	MBA 2nd sem	TEZPUR UNIVERSITY
121	gunjan saxena	saxenagunjan09012000@gmail.com	MBA 2 semester	Banasthali Vidyapith
122	Tushar Luitel	bam20010@tezu.ac	Master of Business Adm	Tezpur University
123	Dikshanta K D Sarma	dkdsarma@gmail.com	9th Semester BA LLB (H)	NEF Law College
124	Mouriya Kanak Deka	mouriya@gmail.com	MBA (2nd Semester)	Tezpur University
125	Anisha Baruah	anishabaruah01@gmail.com	Student MBA 2nd seme	Tezpur University
126	Sanjana	wbmha19722_sanjana@banasthali.in	MBA 4th semester (Fin	Banasthali vidyapith (Jaipur)
127	Sudarshana Roy	mithusri23@gmail.com	Assistant Professor	NEF Law College
128	ARINDAM RAJKHOWA DEKA	arindamrajkhowa@gmail.com	MBA 2nd SEMESTER	TEZPUR UNIVERSITY
129	Shweta Surana	shwetasurenaa@gmail.com	LLM 1st semester	Nef law college
130	Nirmali Bharali	bharalinirmali1998@gmail.com	MBA 4th Semester	Banasthali University
131	Pallavi	pallavishahi199@gmail.com	MBA 1st semester	No
132	Dipankar Barua	dip_barua1967@yahoo.co.in	Company Secretary	Assam Electricity Grid Corporation Limited
133	Simran Karamchandani	simrankc1710@gmail.com	Student (MBA II Semest	Banasthali Vidyapith
134	Anirban Chakraborty	anirbanc772@gmail.com	Student	Department of Business Administration, Tezpur University
135	Pratik Agarwalla	cmaagarwalla@gmail.com	PROFESSION/CMA	ICMAI
136	Jyoti Kumari	jkumari2521@gmail.com	MBA , 4th Semester	Banasthali Vidyapith
137	Nabajit Malakar	imnabajit11@gmail.com	MBA 4th Semester	Tezpur University
138	Shatyam Borkakati	shatyamborkakoti@gmail.com	MBA 4th sem	Tezpur University
139	Antonuu Dutta	antonuayenshu1@gmail.com	STUDENT, MBA, 4TH SE	Tezpur University
140	Dolenchapa Dev Gupta	ddevgupta@agclgas.com	Company Secretary	Assam Gas Company Ltd
141	Arunav Mili	arunavmili987@gmail.com	Student/MBA 4th seme	Tezpur University
142	SANHATI GOSWAMI	goswamisanghati@gmail.com	MBA, 4th Semester	TEZPUR UNIVERSITY
143	Nayana Das	appelcs.19@gmail.com	Company Secretary	Assam Power Generation Corporation Limited
144	Supriya Das	das12345supriya@gmail.com	Student 4th semester M	Tezpur University
145	Himadree Dolakashoria	himadreedolakashoria@gmail.com	MBA-4th Sem	Tezpur University
146	BIKASH JYOTI DUTTA	bikash.dutta2096@gmail.com	MBA 4TH SEMESTER	Tezpur university
147	MERUPRANTA SAIKIA	meruprantaika97@gmail.com	MBA, 4th Sem	Tezpur University
148	Mary Osman	maryosman85@gmail.com	MBA 4th semester	Tazpur University
149	K.B.Roy Chowdhury	kbrclubu@gmail.com	Assistant Accounts Offic	Office of the Commissioner, Assam State Housing Board, R.G
150	ARNAV KASHYAP	bam19042@tezu.ac.in	MBA (4TH SEM)	Tezpur University
151	TAPASH JYOTI DEKA	tapash.tjd@gmail.com	MBA 4th Sem	Tezpur University
152	UTTARAN GOGOI	uttarangogoi7777@gmail.com	MBA 4TH SEMESTER	Tezpur University
153	PRITOM KUMAR RAJKHOWA	pritomrajkhowa29@gmail.com	MBA 4TH	TEZPUR UNIVERSITY
154	Sikha Rani Devi	bam19048@tezu.ac.in	MBA,4th sem	Tezpur University
155	Ruth Thauzeni	Ruththauzeni@gmail.com	MBA 4th Semester	Tezpur University
156	Farzanah Ahmed	bam19046@tezu.ac.in	MBA 4th semester	Tezpur University
157	BIMAN BASUMATARY	bam19041@tezu.ac.in	MBA, 4th semester	Tezpur University
158	Nikita Mali	nikitamali448@gmail.com	MBA 4th semester	Tezpur University
159	Lisha Doley	lishadoley55555@gmail.com	MBA , 4th Semester	Tezpur University
160	Priyakshi Gogoi	priyakhigogoi20@gmail.com	MBA 4th Sem	Tezpur University
161	Bichitra Das	bichitra.das007@gmail.com	Student: MBA 4th Seme	Tezpur University
162	sheilla wongani Maluwa	Sheillawmaluwa@gmail.com	MBA, Fourth Semester	Tezpur university
163	Lenin Doley	lenindoley46@gmail.com	MBA, 6TH SEMESTER	Tezpur University
164	Hrishikesh Nath	hrishikeshnath1997@gmail.com	MBA 4th Semester	Tezpur University
165	Krishnika Kashyap	krishnika.k96@gmail.com	MBA, 4th sem	Tezpur University
166	Gargisha Saikia	Bam20019@tezu.ac.in	MBA, 2nd semester	Tezpur University
167	Simran Rajkhowa	bam19020@tezu.ac.in	MBA 4th SEMESTER	Tezpur University
168	Bapan Roy	bam20049@tezu.ac.in	Student (MBA 2nd Sem)	Tezpur University
169	RAJAPANDIAN T	rajapandian413@gmail.com	STUDENT, M.A-PUBLIC	UNIVERSITY OF MADRAS
170	Noyanka Buragohain	bam19030@tezu.ac.in	MBA 4th sem	Tezpur University
171	Binita Brahma	binitabithora@gmail.com	MBA 2nd sem	Tezpur University
172	DIPESH UPADHYAY	dipeshupadhyay869@gmail.com	MBA 2ND SEMESTER	TEZPUR UNIVERSITY
173	Partha Kishor Bora	pkbora2511@gmail.com	MBA, 4th semester	DBA
174	ANIRBAN BARDHAN	anirban3010@gmail.com	MBA 4th	Department of Business
175	Partha Pratim Borah	parthapratimbora6795@gmail.com	MBA 4th Semester	Department of Business Administration
176	Neha Borah	pujaborah53@gmail.com	MBA 4th Semester	Tezpur University
177	Rahul Das	rahuljrbarca11@gmail.com	MBA	TEZPUR UNIVERSITY
178	DIPAM BARUAH	dipambaruah2017@gmail.com	TEACHER	KENDRIYA VIDYALAYA
179	HIRANYA TIMUNG	hiranyatimung84@gmail.com	MBA, 4th sem	Tezpur University
180	Bimal Sarma	bimalsarmaacj@gmail.com	Manager (Production c	Assam Co-operative Jute Mills Ltd
181	Trishna Das	rheatrishy97@gmail.com	MBA, 4th Semester	TEZPUR UNIVERSITY
182	Divya Sharma	divya2906sharma@gmail.com	MBA and 4th	Tezpur university
183	Kalyani Devi	bam19001@tezu.ac.in	MBA	Tezpur University
184	Tridisha Chetia	bam19016@tezu.ac.in	Student	Tezpur University
185	Ankur Sinha	bam19021@tezu.ac.in	MBA	Tezpur University
186	Sushanta Krishna Bhuyan	skb190@gmail.com	STUDENT MBA 4TH SE	Tezpur University
187	Jyoti Ranjan Haloi	ranjanjyoti9410@gmail.com	MBA 4th semester	Tezpur University
188	Bandan Bishnu Saikia	bandansaikia@gmail.com	MBA, 4th Semester	Tezpur University
189	Pranab Kakati	Pranabk2016@gmail.com	MBA 4th semester	Tezpur University
190	Himangshu Das	hdas15799@gmail.com	MBA 2nd semester	Tezpur university
191	BAM19049	barshadevi1112@gmail.com	MBA, 2nd year	Tezpur University
192	HIRANJYOTI ROY	BAM20031@tezu.ac.in	MBA 2nd semester	Tezpur University
193	Manash Pratim Borah	bam20050@tezu.ac.in	2ND SEMESTER, MBA	Tezpur university
194	BIDISHA DAS	bidishadas918@gmail.com	STUDENT, MBA 2nd SE	TEZPUR UNIVERSITY
195	Manisha Kalwar	BAM20032@tezu.ac.in	MBA, 2nd Semester	Tezpur university
196	Samrat Deb	bam20005@tezu.ac.in	MBA 2nd Semester	Tezpur University
197	Himangshu Das	BAM20053@tezu.ac.in	MBA 2nd semester	Tezpur University
198	Itakhsu Dutta Hazarika	itakhsushnew1@gmail.com	MBA(4th sem)	Tezpur y
199	Rajnish Hazarika	bam20014@tezu.ac.in	MBA, 2nd Semester	Tezpur University
200	AJITESH DHAR	bam20011@tezu.ac.in	MBA	Tezpur university
201	Priyanu Phukan	bam20013@tezu.ac.in	MBA 2nd Semester	Tezpur University
202	BIJAYA RABHA	bijayarabha160@gmail.com	MBA 2nd SEMESTER	TEZPUR UNIVERSITY
203	Sristi das	srishtidas18@gmail.com	MBA, 4th semester	Tezpur University
204	Sreyash Kashyap	bam20044@tezu.ac.in	M.B.A 2nd Semester	Tezpur University
205	Shreyasee Deb	bam19003@tezu.ac.in	Student	Tezpur University
206	Hirakranjan Choudhury	hirak.ranjan.choudhury3@gmail.com	MBA , 4th Semester	Tezpur University
207	Mantu Deka	mantudeka2010@gmail.com	Accounts Officer	Assam Industrial Development Corporation Ltd.
208	Samujjal Borah	companysecretary@dnpl.co.in	Company Secretary	DNP LIMITED
209	Sabita Tamuli	Sabitatamuli@yahoo.com	Company Secretary	AIDC
210	ANUP CHATTERJEE	chatterjeeanup202@gmail.com	GST CONSULTANT, PCA	A CHATTERJEE & CO. COST & MANAGEMENT ACCOUNTANT

211	Akash Borthakur	bam20045@tezu.ac.in	MBA 2nd Semester	Tezpur University
212	JITENDRA LAMSAL	jituxarma456@gmail.com	MBA 2nd Semester	Tezpur University
213	Tania Choudhury	tania.choudhary@gmail.com	MBA 4th Sem	Tezpur University
214	Babli Das	bam20036@tezu.ac.in	MBA 2nd Semester	Tezpur University
215	MANASH PRATIM GHOSH	manasgogs@gmail.com	MBA 2ND SEMESTER	TEZPUR UNIVERSITY
216	Anirban Goswami	goswami.anirban426@gmail.com	MBA 2nd Semester	Tezpur University
217	Vishal Kumar	kumarvishal79@gmail.com	Accounts Officer,	Bihar State Power Transmission Company Limited
218	Sanjoy Dutta	duttas980@gmail.com	Journalist	Etv Bharat
219	Chhaya sharma	wbmba20274_chhaya@banasthalin.in	MBA & 2nd semester	Banasthali vidyapith
220	K.A. Murali	kamurali@assampetrochemicals.co.in	Director Finance	Assam Petro-Chemicals Limited
221	Alpra gupta	meagupta1999@gmail.com	MBA 4th semester	Banasthali vidyapith
222	Debo Kumar Mishra	mdatdc@gmail.com	Managing Director	Assam Tourism Development Corporation
223	ABHISHEK DARAK	cma.darak19@gmail.com	Qualified CMA	Abhishek Darak & Co.
224	Dr K Ramesha	kramasha@hotmail.com	Director	Indian Institute of Bank Management
225	Narayan Sharma	Csnarayansharma@gmail.com	PCS	ATDC
226	Chiranjeev sharma	Csharmatsk@gmail.com	Manager(F&A)	Assam Gas Company Limited
227	Chandan Kr Dowerah	chandanczp@rediffmail.com	Company Secretary in F	Chandan Kr Dowerah, Company Secretary in Practice
228	Assam State Housing Board	ashb@nic.in	Commissioner	Assam State Housing Board
229	Dr. Purnananda Konwar	pnkonwar@gmail.com	Administrative Officer	ALPCO
230	UJJAL K GHOSH	cmaujjalghosh@gmail.com	COST ACCOUNTANT	Ujjal K Ghosh & Associates
231	SUPRATIM CHAKRABORTY	supratimchakravartee@gmail.com	CMA FINAL	SANKAR MAJUMDAR AND ASSOCIATES
232	Arabinda Kalita	akalita2006@gmail.com	Managing Director	Assam Police Housing Corporation Ltd.
233	Shabana Azmi Hussain	shabuazmihussain123@gmail.com	Student, MBA 4th sem	Tezpur University
234	Priyanka das	bam19050@tezu.ac.in	Mba 4rth semester	Tezpur university
235	BHAVNA BANERJEE	bhavna.chugh@havelis.com	COMPANY SECRETARY	HAVELIS INDIA LIMITED
236	Sanghani	Member of the Institute of Cost Account	Membership No 45255	
237	Shri Dipalok Dutt	Member of the Institute of Cost Account	Membership No 11633	
238	Mr Anil Sharma	Member of the Institute of Cost Account	Membership No 45474	
239	Mr Srinivasa Reddy Goluguri	Member of the Institute of Cost Account	Membership No 49308	
240	Mr Mahesh Kumar	Member of the Institute of Cost Account	Membership No 48821	
241	Mr Rajnik Valjibhai Paghada	Member of the Institute of Cost Account	Membership No 40700	
242	Shri Nagulapati Srinivasa Rao	Member of the Institute of Cost Account	Membership No 27508	
243	Mr Surender	Member of the Institute of Cost Account	Membership No 48865	
244	Ms Maya E.	Member of the Institute of Cost Account	Membership No 33193	
245	Shri Venkata Muralikrishna	Member of the Institute of Cost Account	Membership No 31725	
246	Shri M. Venkateswara Rao	Member of the Institute of Cost Account	Membership No 13572	
247	Mrs Sharmila J	Member of the Institute of Cost Account	Membership No 42216	
248	Shri Sanmaya Mohapatra	Member of the Institute of Cost Account	Membership No 19686	
249	Shri Giridhari Nayak	Member of the Institute of Cost Account	Membership No 26745	
250	Shri Subhabrata Dasgupta	Member of the Institute of Cost Account	Membership No 16551	
251	Shri P.M. Damania	Member of the Institute of Cost Account	Membership No 8625	
252	Mr Bera Bharat Bhai Naran Bhai	Member of the Institute of Cost Account	Membership No 48785	
253	Mr Sudhakar Vasan	Member of the Institute of Cost Account	Membership No 47500	
254	Ms Anshu Gupta	Member of the Institute of Cost Account	Membership No 33173	
255	Mr Anuj Khara	Member of the Institute of Cost Account	Membership No 48566	
256	Shri T. Ranganathan	Member of the Institute of Cost Account	Membership No 16209	
257	Mr Gaurav Tiwari	Member of the Institute of Cost Account	Membership No 49286	
258	Mr Varahalu Rao Kommoju	Member of the Institute of Cost Account	Membership No 43937	
259	Mr Prashant Varsaney	Member of the Institute of Cost Account	Membership No 44370	
260	Mr John Britto	Member of the Institute of Cost Account	Membership No 40581	
261	Shri B. Mahesh Kumar	Member of the Institute of Cost Account	Membership No 12730	
262	Devarasetti	Member of the Institute of Cost Account	Membership No 46961	
263	Shri Sachin Sudhir Kanvinde	Member of the Institute of Cost Account	Membership No 26743	
264	Shri Kishore Kumar Chennu	Member of the Institute of Cost Account	Membership No 19396	
265	Mr Eswarappa B E	Member of the Institute of Cost Account	Membership No 45493	
266	Shri Braj Kumar Saha	Member of the Institute of Cost Account	Membership No 16234	
267	Mr Rahul Venkatesh Rajagopal	Member of the Institute of Cost Account	Membership No 46998	
268	Shri P. K. Jena	Member of the Institute of Cost Account	Membership No 10511	
269	Mr Srisailem Kadaboina	Member of the Institute of Cost Account	Membership No 39429	
270	Mr Sandeep Sethi	Member of the Institute of Cost Account	Membership No 38805	
271	Shri Malayala Madhava Rao	Member of the Institute of Cost Account	Membership No 28210	
272	Mr Deepak Sethi	Member of the Institute of Cost Account	Membership No 42363	
273	Ms P Anjani Samyukta	Member of the Institute of Cost Account	Membership No 47493	
274	Shri S. K. Choudhury	Member of the Institute of Cost Account	Membership No 8359	
275	Mr Batakrisna Mohapatra	Member of the Institute of Cost Account	Membership No 38825	
276	Mr Quazi Nageeb Ekta	Member of the Institute of Cost Account	Membership No 49604	
277	Shri Sanjay Kumar Arya	Member of the Institute of Cost Account	Membership No 29364	
278	Shri Kalash Ratnaji Gandhi	Member of the Institute of Cost Account	Membership No 24407	
279	Ms Manjari Agrawal	Member of the Institute of Cost Account	Membership No 47646	
280	Ms Poonam Kushwaha	Member of the Institute of Cost Account	Membership No 47099	
281	Mr Chand Kishor Singh	Member of the Institute of Cost Account	Membership No 49112	
282	Mr Bhaskar Kalita	Member of the Institute of Cost Account	Membership No 43443	
283	Mr Md Akbar Ansari	Member of the Institute of Cost Account	Membership No 44793	
284	Mr Sandeep Kumar Sabbsetti	Member of the Institute of Cost Account	Membership No 49445	
285	Mr Parameswar Rout	Member of the Institute of Cost Account	Membership No 40267	
286	Shri Tapas Kumar Das	Member of the Institute of Cost Account	Membership No 10601	
287	Shri Sankar Majumdar	Member of the Institute of Cost Account	Membership No 33379	
288	Mr Ankit Gupta	Member of the Institute of Cost Account	Membership No 37696	
289	Ms. Mithlesh Gupta	Member of the Institute of Cost Account	Membership No 31856	
290	Shri Gaurav Jain	Member of the Institute of Cost Account	Membership No 33462	
291	Mr Neeraj Kumar	Member of the Institute of Cost Account	Membership No 36884	
292	Ms Srividya L	Member of the Institute of Cost Account	Membership No 46433	
293	Mr Muhammad Naseer	Member of the Institute of Cost Account	Membership No 40071	
294	Mr Siva Krishna Putta	Member of the Institute of Cost Account	Membership No 42123	
295	Shri Dipesh Kumar Madan	Member of the Institute of Cost Account	Membership No 23002	
296	Shri Santosh Pande	Member of the Institute of Cost Account	Membership No 5795	
297	Mrs Neha Satish Rane	Member of the Institute of Cost Account	Membership No 42560	
298	Shri Angim Kashyap Bezboruah	Member of the Institute of Cost Account	Membership No 31037	
299	Ms Lalitha Badri Narayanan	Member of the Institute of Cost Account	Membership No 31744	
300	Ms Dipali Namdev Somvanshi	Member of the Institute of Cost Account	Membership No 40000	
301	Mr Lingam Kartheek	Member of the Institute of Cost Account	Membership No 44263	
302	Shri Damodara Mishra	Member of the Institute of Cost Account	Membership No 23265	
303	Mr Abhijit Gupta	Member of the Institute of Cost Account	Membership No 41437	
304	Mr Naresh Chander	Member of the Institute of Cost Account	Membership No 41277	
305	Mr Mohan Lal Sharma	Member of the Institute of Cost Account	Membership No 46770	
306	Shri Harshad Dhirajlal Modh	Member of the Institute of Cost Account	Membership No 30094	
307	Mr M Senthil Kumar	Member of the Institute of Cost Account	Membership No 48524	
308	Ms Daxa Rakesh Kumar Agrawal	Member of the Institute of Cost Account	Membership No 44150	
309	Shri A. J. Vaidyanathan	Member of the Institute of Cost Account	Membership No 26515	
310	Shri Vamskeshwar Rao Guntur	Member of the Institute of Cost Account	Membership No 32331	
311	Shri Vishal Manharbhai Shah	Member of the Institute of Cost Account	Membership No 31980	
312	Shri Nand Nandan Sharma	Member of the Institute of Cost Account	Membership No 21494	
313	Shri Samar Kanti Ghosh	Member of the Institute of Cost Account	Membership No 12728	
314	Shri Vipin G. Jari	Member of the Institute of Cost Account	Membership No 22679	
315	Mr Md Rafiqul Alam	Member of the Institute of Cost Account	Membership No 48418	
316	Shri A. Sekar	Member of the Institute of Cost Account	Membership No 9236	
317	Mr Sivakumar Ramschandran	Member of the Institute of Cost Account	Membership No 37705	

318	Shri Basawaraj Aneppa Gudda	Member of the Institute of Cost Accountants	Membership No	17312
319	Shri Prakash Chandra	Member of the Institute of Cost Accountants	Membership No	30677
320	Mr Javed Mehboob Khan	Member of the Institute of Cost Accountants	Membership No	39815
321	Mr Shashi Bhushan Yadav	Member of the Institute of Cost Accountants	Membership No	46480
322	Ms M. Indumathi	Member of the Institute of Cost Accountants	Membership No	29298
323	Shri G. Antony Lourdas Raja	Member of the Institute of Cost Accountants	Membership No	22812
324	Ms Harshita	Member of the Institute of Cost Accountants	Membership No	48321
325	Mr Abhishek Darak	Member of the Institute of Cost Accountants	Membership No	47520
326	Shri Ravindra Kumar Mishra	Member of the Institute of Cost Accountants	Membership No	31478
327	Mr Girish Thanwardas Shajani	Member of the Institute of Cost Accountants	Membership No	49676
328	Mr Rahul Soni	Member of the Institute of Cost Accountants	Membership No	44298
329	Mr Malay Chandrakantbhai	Member of the Institute of Cost Accountants	Membership No	44244
330	Shri Ashok Kumar Sarkar	Member of the Institute of Cost Accountants	Membership No	17253
331	Ms. Mansabdar Valishali Shishir	Member of the Institute of Cost Accountants	Membership No	26858
332	Mr Sankaralingam T	Member of the Institute of Cost Accountants	Membership No	40882
333	Mr Debiprasad Pradhan	Member of the Institute of Cost Accountants	Membership No	42043
334	Shri Jagannath Chakraborty	Member of the Institute of Cost Accountants	Membership No	21366
335	Mr Girish Kumar Gakhar	Member of the Institute of Cost Accountants	Membership No	45576
336	Mr Vinodh Kumar Gondrala	Member of the Institute of Cost Accountants	Membership No	44945
337	Mr Rohit Kumar Ray	Member of the Institute of Cost Accountants	Membership No	45497
338	Shri P. O. Luise	Member of the Institute of Cost Accountants	Membership No	12136
339	Shri C. V. V. Subrahmanyam	Member of the Institute of Cost Accountants	Membership No	15286
340	Shri Sanjay Kumar Agarwal	Member of the Institute of Cost Accountants	Membership No	12282
341	Shri Mandava Chandra Sekhar Bab	Member of the Institute of Cost Accountants	Membership No	27866
342	Mr Surajit Dutta	Member of the Institute of Cost Accountants	Membership No	35910
343	Mr Victor Franklin S	Member of the Institute of Cost Accountants	Membership No	41426
344	Ms Parul Singh	Member of the Institute of Cost Accountants	Membership No	47454
345	Shri Kailash Chandra Pathak	Member of the Institute of Cost Accountants	Membership No	30237
346	Mr Suthakhar Durai Arumugam	Member of the Institute of Cost Accountants	Membership No	42719
347	Shri Mihir Praful Turakhia	Member of the Institute of Cost Accountants	Membership No	19811
348	Shri A. K. Bhuchar	Member of the Institute of Cost Accountants	Membership No	5167
349	Shri Jagdish Rai Aggarwal	Member of the Institute of Cost Accountants	Membership No	9103
350	Shri D. Sampath Kumar	Member of the Institute of Cost Accountants	Membership No	21310
351	Shri P. Ravi	Member of the Institute of Cost Accountants	Membership No	27927
352	Shri Anand Ramanlal Karwa	Member of the Institute of Cost Accountants	Membership No	32478
353	Shri Parmeswar Lal Kanoi	Member of the Institute of Cost Accountants	Membership No	10701
354	Ms Latha N.	Member of the Institute of Cost Accountants	Membership No	34234
355	Shri Sabith Makreri	Member of the Institute of Cost Accountants	Membership No	30721
356	Mr Binit Tayal	Member of the Institute of Cost Accountants	Membership No	41860
357	Shri Prafulla Ambadas Deulkar	Member of the Institute of Cost Accountants	Membership No	29191
358	Mr Darshan Baheti	Member of the Institute of Cost Accountants	Membership No	46352
359	Ms Madalsa Naidu	Member of the Institute of Cost Accountants	Membership No	44364
360	Shri P. K. Jain	Member of the Institute of Cost Accountants	Membership No	11304
361	Ms Priyanka Shukla	Member of the Institute of Cost Accountants	Membership No	32744
362	Mr Nadeem Ahamed	Member of the Institute of Cost Accountants	Membership No	40109
363	Smt. Tanmaya S. Pradhan	Member of the Institute of Cost Accountants	Membership No	17590
364	Ms Priya Sahu	Member of the Institute of Cost Accountants	Membership No	45150
365	Shri Ashwini Pradeep Nande	Member of the Institute of Cost Accountants	Membership No	24870
366	Ms. Shilpa Parimal Parikh	Member of the Institute of Cost Accountants	Membership No	31441
367	Shri Rupom Sharma	Member of the Institute of Cost Accountants	Membership No	31823
368	Mr Dayashanker Shival Sharma	Member of the Institute of Cost Accountants	Membership No	44666
369	Mr Anand Prahlad Chachadi	Member of the Institute of Cost Accountants	Membership No	35263
370	Shri B. B. Singh	Member of the Institute of Cost Accountants	Membership No	12469
371	Mr Satvinder Singh	Member of the Institute of Cost Accountants	Membership No	35507
372	Shri Anil Singh Patwal	Member of the Institute of Cost Accountants	Membership No	26031
373	Ms Arti Nilg	Member of the Institute of Cost Accountants	Membership No	29907
374	Ms Shradha Saxena	Member of the Institute of Cost Accountants	Membership No	43020
375	Mr Kailash Jalora	Member of the Institute of Cost Accountants	Membership No	38822
376	Shri Rana Bose	Member of the Institute of Cost Accountants	Membership No	15145
377	Shri Narendra Peshne	Member of the Institute of Cost Accountants	Membership No	11192
378	Mr Shashree Kant Shandilya	Member of the Institute of Cost Accountants	Membership No	46639
379	Shri S. Bhashyam	Member of the Institute of Cost Accountants	Membership No	11464
380	Shri Achyutanand Choudhary	Member of the Institute of Cost Accountants	Membership No	27661
381	Mr Subeesh TK	Member of the Institute of Cost Accountants	Membership No	45057
382	Shri R. Balasundaram	Member of the Institute of Cost Accountants	Membership No	8343
383	Mr Jai Prakash Jindal	Member of the Institute of Cost Accountants	Membership No	35561
384	Mr Chandan Singh	Member of the Institute of Cost Accountants	Membership No	44148
385	Shri Aatish Kumar Dhatrak	Member of the Institute of Cost Accountants	Membership No	30105
386	Mr Manish Malik	Member of the Institute of Cost Accountants	Membership No	38321
387	Shri Abey M. Thomas	Member of the Institute of Cost Accountants	Membership No	26631
388	Mr Rajeev Ranjan Kumar Sinha	Member of the Institute of Cost Accountants	Membership No	41459
389	Mr Dipankar Shaw	Member of the Institute of Cost Accountants	Membership No	36316
390	Mrs Shobha Dillip Nair	Member of the Institute of Cost Accountants	Membership No	41836
391	Mr Navnath Pandhari Huije	Member of the Institute of Cost Accountants	Membership No	44447
392	Mr Mohd Arif	Member of the Institute of Cost Accountants	Membership No	39318
393	Shri Dinesh Kumar	Member of the Institute of Cost Accountants	Membership No	26182
394	Shri G. Balaji	Member of the Institute of Cost Accountants	Membership No	20464
395	Shri U. K. Ghosh	Member of the Institute of Cost Accountants	Membership No	11896
396	Varma	Member of the Institute of Cost Accountants	Membership No	38106
397	Mr Rupesh Kothari	Member of the Institute of Cost Accountants	Membership No	33987
398	Mr Chittaranjan Saikia	Member of the Institute of Cost Accountants	Membership No	39496
399	Shri R. R. Rangarajan	Member of the Institute of Cost Accountants	Membership No	24454
400	Mr Karthik V	Member of the Institute of Cost Accountants	Membership No	47514
401	Ms Kotturu Sai Manasa	Member of the Institute of Cost Accountants	Membership No	37628
402	Mr Ajay Kumar	Member of the Institute of Cost Accountants	Membership No	35278
403	Mr Rakesh Kumar Manjhi	Member of the Institute of Cost Accountants	Membership No	48880
404	Ms Priti Todi	Member of the Institute of Cost Accountants	Membership No	48073
405	Ms Soniya Balasubramanian	Member of the Institute of Cost Accountants	Membership No	44780
406	Ms M. Chitra	Member of the Institute of Cost Accountants	Membership No	31740
407	Mr Mahesh Pedamalla	Member of the Institute of Cost Accountants	Membership No	45759
408	Mrs Sindhu Mohan T	Member of the Institute of Cost Accountants	Membership No	45981
409	Mr Kartik Manubhai Gabani	Member of the Institute of Cost Accountants	Membership No	40646
410	Mr Pramod Kumar Sabot	Member of the Institute of Cost Accountants	Membership No	36561
411	Shri Amar Nath Satija	Member of the Institute of Cost Accountants	Membership No	8930
412	Mr Rahul Rohidas Kute	Member of the Institute of Cost Accountants	Membership No	41227
413	Mr Kalyan Kilamchett	Member of the Institute of Cost Accountants	Membership No	39065
414	Mr Mohiuddin Ahmed	Member of the Institute of Cost Accountants	Membership No	49031
415	Shri Kedar Nath Mishra	Member of the Institute of Cost Accountants	Membership No	9880
416	Mr Raju Neralla	Member of the Institute of Cost Accountants	Membership No	37175
417	Mr Vijith Pattoli	Member of the Institute of Cost Accountants	Membership No	47526
418	Shri G. Sasidharan	Member of the Institute of Cost Accountants	Membership No	12600
419	Shri Vinod Kumar Agrawal	Member of the Institute of Cost Accountants	Membership No	32990
420	Mr Vinod Mansing Jadhav	Member of the Institute of Cost Accountants	Membership No	41102
421	Ms Swati	Member of the Institute of Cost Accountants	Membership No	33155
422	Shri Jitendra Kumar	Member of the Institute of Cost Accountants	Membership No	29294
423	Ms Juhi Upadhyay	Member of the Institute of Cost Accountants	Membership No	41660
424	Shri Krishna Gopal Pandey	Member of the Institute of Cost Accountants	Membership No	26929

425	Mr Amit Khetan	Member of the Institute of Cost Accountants	Membership No 33942
426	Mr Pratik Agarwalla	Member of the Institute of Cost Accountants	Membership No 47462
427	Ms Priyanka Singhi	Member of the Institute of Cost Accountants	Membership No 34475
428	Shri Naveen Kumar Gera	Member of the Institute of Cost Accountants	Membership No 28982
429	Shri S. Ramanathan	Member of the Institute of Cost Accountants	Membership No 8060
430	Ms Radha Ramjilal Saraf	Member of the Institute of Cost Accountants	Membership No 38574
431	Mr Chetan Kumar Sharma	Member of the Institute of Cost Accountants	Membership No 41311
432	Shri Rakesh Chandra Gupta	Member of the Institute of Cost Accountants	Membership No 32053
433	Mr Vishal T. George	Member of the Institute of Cost Accountants	Membership No 34802
434	Ms Divili Veera Savitha Swaroopa	Member of the Institute of Cost Accountants	Membership No 48479
435	Shri A. Chakraborty	Member of the Institute of Cost Accountants	Membership No 9347
436	Mr Debsankar Dutta	Member of the Institute of Cost Accountants	Membership No 39672
437	Shri R. Sridar	Member of the Institute of Cost Accountants	Membership No 24786
438	Shri Debaprosanna Nandy	Member of the Institute of Cost Accountants	Membership No 16817
439	Mr Suman Raj Pulluru	Member of the Institute of Cost Accountants	Membership No 48935
440	Mr Narasimha Reddy Gangana	Member of the Institute of Cost Accountants	Membership No 47625
441	Shri Ram Swaroop Yadav	Member of the Institute of Cost Accountants	Membership No 18536
442	Mrs Shamika Chetan Mhatre	Member of the Institute of Cost Accountants	Membership No 36821
443	Shri A.V. Vaikunta Srinivasan	Member of the Institute of Cost Accountants	Membership No 19517
444	Mr Soorya Prakash	Member of the Institute of Cost Accountants	Membership No 48299
445	Mr Sunil Kumar P T	Member of the Institute of Cost Accountants	Membership No 35218
446	Mr Hitesh Wadhera	Member of the Institute of Cost Accountants	Membership No 38469
447	Mr Vikram Kumar Murarka	Member of the Institute of Cost Accountants	Membership No 37356
448	Mr Jafar Faridsab Wadiwale	Member of the Institute of Cost Accountants	Membership No 45041
449	Shri Gopichand B. Shamnani	Member of the Institute of Cost Accountants	Membership No 20072
450	Miss Meena Gupta	Member of the Institute of Cost Accountants	Membership No 27564
451	Shri Chanchal Dua	Member of the Institute of Cost Accountants	Membership No 28386
452	Ms Savita Yadav	Member of the Institute of Cost Accountants	Membership No 43102
453	Shri Ashish Prakash Thatte	Member of the Institute of Cost Accountants	Membership No 27543
454	Shri Shri Krishan Bansal	Member of the Institute of Cost Accountants	Membership No 2607
455	Shri Sunil Kumar Mishra	Member of the Institute of Cost Accountants	Membership No 13866
456	Ms. R. Manjula Devi	Member of the Institute of Cost Accountants	Membership No 28052
457	Mr Syed Ahamed	Member of the Institute of Cost Accountants	Membership No 47233
458	Shri T. V. Ramana Murthy	Member of the Institute of Cost Accountants	Membership No 16205
459	Ms Geeta Appasab Sansuddi	Member of the Institute of Cost Accountants	Membership No 48563
460	Shri Dasika V.R. Mallikarjun	Member of the Institute of Cost Accountants	Membership No 29278
461	Mr Ramesh M	Member of the Institute of Cost Accountants	Membership No 47461
462	Mr Rajendra Anil Thakur	Member of the Institute of Cost Accountants	Membership No 36188
463	Mr Eswara Reddy Marthala	Member of the Institute of Cost Accountants	Membership No 47445
464	Mr Binoy Kurian Thomas	Member of the Institute of Cost Accountants	Membership No 44321
465	Mr Krishna Naresh Majethia	Member of the Institute of Cost Accountants	Membership No 49282
466	Shri Munagala Subrahmanyam	Member of the Institute of Cost Accountants	Membership No 31214
467	Shri Harish Kumar	Member of the Institute of Cost Accountants	Membership No 7966
468	Mr Banktesh Kumar	Member of the Institute of Cost Accountants	Membership No 42861
469	Shri Satish Kumar Chugh	Member of the Institute of Cost Accountants	Membership No 24474
470	Shri Jay Narain	Member of the Institute of Cost Accountants	Membership No 26054
471	Mr Chitaranjan Mohapatra	Member of the Institute of Cost Accountants	Membership No 36816
472	Shri Ram Krishna Mishra	Member of the Institute of Cost Accountants	Membership No 18638
473	Shri Manoj Kumar Kulshreshtha	Member of the Institute of Cost Accountants	Membership No 17152
474	Shri Nataraja N.	Member of the Institute of Cost Accountants	Membership No 25023
475	Shri Anil Kumar Sharma	Member of the Institute of Cost Accountants	Membership No 24313
476	Mrs Jiji A K	Member of the Institute of Cost Accountants	Membership No 45230
477	Mr Nikunj Vinubhai Tejani	Member of the Institute of Cost Accountants	Membership No 46759
478	Mr Jogesh Chandra Pramanik	Member of the Institute of Cost Accountants	Membership No 39921
479	Shri Vipin Kumar Sahdev	Member of the Institute of Cost Accountants	Membership No 31524
480	Shri Virendra Kumar Srivastava	Member of the Institute of Cost Accountants	Membership No 28004
481	Mr Madhukar Reddy Thoopelli	Member of the Institute of Cost Accountants	Membership No 42337
482	Mr Pranav Anil Shitre	Member of the Institute of Cost Accountants	Membership No 41310
483	Mr Devki Nandan Goyal	Member of the Institute of Cost Accountants	Membership No 35207
484	Mr Md Shamim Ansari	Member of the Institute of Cost Accountants	Membership No 43940
485	Shri Ramachandran Velukutty	Member of the Institute of Cost Accountants	Membership No 31628
486	Shri Prasath B	Member of the Institute of Cost Accountants	Membership No 32324
487	Shri V. R. Sridhar	Member of the Institute of Cost Accountants	Membership No 21429
488	Shri Harendra Kumar Singh	Member of the Institute of Cost Accountants	Membership No 27478
489	Shri Ajay Kumar Shaw	Member of the Institute of Cost Accountants	Membership No 13744
490	Shri K. C. Suresh	Member of the Institute of Cost Accountants	Membership No 9971
491	Shri Sunil Lachman Alimchandani	Member of the Institute of Cost Accountants	Membership No 7888
492	Shri C.K. Velmurugan	Member of the Institute of Cost Accountants	Membership No 27423
493	Mr Omkar Suhas Tilve	Member of the Institute of Cost Accountants	Membership No 41907
494	Mr Nerella Gurunadha Rao	Member of the Institute of Cost Accountants	Membership No 35209
495	Shri Mohan Rao Ponnaganti	Member of the Institute of Cost Accountants	Membership No 6301
496	Mr Rakesh Kumar Sahani	Member of the Institute of Cost Accountants	Membership No 36719

497	Shri Devendra Damodar Deore	Member of the Institute of Cost Accountants	Membership No 22426
498	Mr Bajit Singh	Member of the Institute of Cost Accountants	Membership No 39771
499	Mr Sameer Balaram Pradhan	Member of the Institute of Cost Accountants	Membership No 46611
500	Mr Ravindra Padakanti	Member of the Institute of Cost Accountants	Membership No 35149
501	Mr Nilesh Mahendra Sheth	Member of the Institute of Cost Accountants	Membership No 40526
502	Gadhiraju	Member of the Institute of Cost Accountants	Membership No 28839
503	Ms. Jasdeep Kaur	Member of the Institute of Cost Accountants	Membership No 26642
504	Mr Nesar Ansari	Member of the Institute of Cost Accountants	Membership No 36899
505	Shri R. Ravichandran	Member of the Institute of Cost Accountants	Membership No 12504
506	Shri Pratheesh Haridas	Member of the Institute of Cost Accountants	Membership No 27557
507	Ramakrishnan	Member of the Institute of Cost Accountants	Membership No 37120
508	Shri Girdhari Lal Soni	Member of the Institute of Cost Accountants	Membership No 22610
509	Mrs Sandhyadevi K	Member of the Institute of Cost Accountants	Membership No 40332
510	Shri Bhavin Rajubhai Patel	Member of the Institute of Cost Accountants	Membership No 31969
511	Shri S. Kumararajan	Member of the Institute of Cost Accountants	Membership No 8860
512	Ms Jyoti Kiran Rathore	Member of the Institute of Cost Accountants	Membership No 45883
513	Mr Birendra Prasad	Member of the Institute of Cost Accountants	Membership No 42288
514	Shri Rajesh Chand Parashar	Member of the Institute of Cost Accountants	Membership No 16281
515	Shri Prakash Chandra Sharma	Member of the Institute of Cost Accountants	Membership No 20547
516	Shri Kalyan Kumar Bhattacharjee	Member of the Institute of Cost Accountants	Membership No 24039
517	Mr Jayarami Reddy Merugu	Member of the Institute of Cost Accountants	Membership No 44801
518	Mr Shailendra Singh Thakur	Member of the Institute of Cost Accountants	Membership No 48825
519	Shri A. Golder	Member of the Institute of Cost Accountants	Membership No 14186
520	Shri Asish Datta	Member of the Institute of Cost Accountants	Membership No 4787
521	Shri S. Natarajan	Member of the Institute of Cost Accountants	Membership No 18172
522	Mr Alagesan Chithravel	Member of the Institute of Cost Accountants	Membership No 34864
523	Shri R. Krishnan	Member of the Institute of Cost Accountants	Membership No 7799
524	Shri Ramesh Bhandari	Member of the Institute of Cost Accountants	Membership No 28741
525	Bhoovaraghavan	Member of the Institute of Cost Accountants	Membership No 26925
526	Shri Hem Chandra	Member of the Institute of Cost Accountants	Membership No 9869
527	Shri Anirudh Joshi	Member of the Institute of Cost Accountants	Membership No 22827
528	Shri Tapas Ranjan Roy	Member of the Institute of Cost Accountants	Membership No 18333
529	Mr Deepak Bankatlal Asopa	Member of the Institute of Cost Accountants	Membership No 39464
530	Shri G. R. Nagendran	Member of the Institute of Cost Accountants	Membership No 6970
531	Shri Hitesh Jain	Member of the Institute of Cost Accountants	Membership No 30632
532	Shri Sudeep Satyendra Saxena	Member of the Institute of Cost Accountants	Membership No 30265
533	Shri C. Niranjani	Member of the Institute of Cost Accountants	Membership No 11038
534	Shri Sawinder Singh Chug	Member of the Institute of Cost Accountants	Membership No 12727
535	Mr Gopi Jayachandran	Member of the Institute of Cost Accountants	Membership No 44234
536	Shri C. S. A. Subramanian	Member of the Institute of Cost Accountants	Membership No 9093
537	Mr Mohammed Isaq	Member of the Institute of Cost Accountants	Membership No 34427
538	Shri G. Sudhakar	Member of the Institute of Cost Accountants	Membership No 30908
539	Shri Akhil Gupta	Member of the Institute of Cost Accountants	Membership No 32747
540	Shri Gopal Shanker	Member of the Institute of Cost Accountants	Membership No 17743
541	Shri Vikas Vinayak Deodhar	Member of the Institute of Cost Accountants	Membership No 3813
542	Shri A. K. Nath	Member of the Institute of Cost Accountants	Membership No 8295
543	Mr Amit Kumar Mishra	Member of the Institute of Cost Accountants	Membership No 36291
544	Shri A. Silva Prasad Sarma	Member of the Institute of Cost Accountants	Membership No 20120
545	Shri R. Sugumaran	Member of the Institute of Cost Accountants	Membership No 15356
546	Mr Sajeev M K	Member of the Institute of Cost Accountants	Membership No 36439
547	Shri V. Srinivasan	Member of the Institute of Cost Accountants	Membership No 18580
548	Shri Pirooz P. Mozdawalla	Member of the Institute of Cost Accountants	Membership No 21849
549	Shri C. M. Malpani	Member of the Institute of Cost Accountants	Membership No 9641
550	Shri Arun Kumar	Member of the Institute of Cost Accountants	Membership No 20630
551	Shri Hari Shankar Sharma	Member of the Institute of Cost Accountants	Membership No 15896
552	Shri Dalip Kumar	Member of the Institute of Cost Accountants	Membership No 15264
553	Shri Pravin Manoharrao Nemad	Member of the Institute of Cost Accountants	Membership No 26860
554	Shri Sanjib Ghosh	Member of the Institute of Cost Accountants	Membership No 20310
555	Mr Gadde Shareesh	Member of the Institute of Cost Accountants	Membership No 46817
556	Mr Pradheep M	Member of the Institute of Cost Accountants	Membership No 48938
557	Mr Nitesh Kumar Goyal	Member of the Institute of Cost Accountants	Membership No 35529
558	Mr Chiranjit Chowdhury	Member of the Institute of Cost Accountants	Membership No 48451
559	Kulkarni	Member of the Institute of Cost Accountants	Membership No 29156
560	Addagatla	Member of the Institute of Cost Accountants	Membership No 36752
561	Mr Venkata Subbaiah Tupakula	Member of the Institute of Cost Accountants	Membership No 48688
562	Shri Anup Chatterjee	Member of the Institute of Cost Accountants	Membership No 26832
563	Mr Sunil Raghuvanshi	Member of the Institute of Cost Accountants	Membership No 44531
564	Shri H. K. Vaswani	Member of the Institute of Cost Accountants	Membership No 9575
565	Mrs Latha Venkatesh	Member of the Institute of Cost Accountants	Membership No 27953
566	Mr Sandeep Modi	Member of the Institute of Cost Accountants	Membership No 39661
567	Ms Pinky Rajkumari	Member of the Institute of Cost Accountants	Membership No 39494
568	Shri R. Chakraborti	Member of the Institute of Cost Accountants	Membership No 10975
569	Shri Prabal Kumar Mukhopadhyay	Member of the Institute of Cost Accountants	Membership No 14142
570	Shri S. V. Gangadharam	Member of the Institute of Cost Accountants	Membership No 16407
571	Mr Saurabh Kumar	Member of the Institute of Cost Accountants	Membership No 47658
572	Mr Mohammed Suhail P	Member of the Institute of Cost Accountants	Membership No 44138
573	Mr Krishna Sarathi Pati	Member of the Institute of Cost Accountants	Membership No 42671
574	Shri Ashok Kumar Arora	Member of the Institute of Cost Accountants	Membership No 14160
575	Shri A Vijayan	Member of the Institute of Cost Accountants	Membership No 30698
576	Shri John M Thomas	Member of the Institute of Cost Accountants	Membership No 30162
577	Shri Sudhakar Onkaram	Member of the Institute of Cost Accountants	Membership No 24653
578	Mr Binod Kumar Roy	Member of the Institute of Cost Accountants	Membership No 49557
579	Shri K. J. Joseph	Member of the Institute of Cost Accountants	Membership No 8842
580	Mr Sushil Kumar	Member of the Institute of Cost Accountants	Membership No 48692
581	Mr Pappu Kumar Mahto	Member of the Institute of Cost Accountants	Membership No 49007
582	Mr Keshavanand	Member of the Institute of Cost Accountants	Membership No 39070
583	Shri R. K. Patel	Member of the Institute of Cost Accountants	Membership No 14115
584	Mr Ramesh Kumar Srivastava	Member of the Institute of Cost Accountants	Membership No 42462
585	Ms Mamillapalli Pavani	Member of the Institute of Cost Accountants	Membership No 42929
586	Mr Mohd Taiha	Member of the Institute of Cost Accountants	Membership No 46487
587	Miss Parmita Banerjee	Member of the Institute of Cost Accountants	Membership No 28213
588	Shri K. Sukumar	Member of the Institute of Cost Accountants	Membership No 12739
589	Shri Rahul Shukla	Member of the Institute of Cost Accountants	Membership No 26327
590	Shri Ratan Datta	Member of the Institute of Cost Accountants	Membership No 28622
591	Shri Madhusudan Ray	Member of the Institute of Cost Accountants	Membership No 9544
592	Mr Kumaran Varadharajan	Member of the Institute of Cost Accountants	Membership No 38642
593	Shri I. Damodara Reddy	Member of the Institute of Cost Accountants	Membership No 14946
594	Ms Poornima M	Member of the Institute of Cost Accountants	Membership No 43738
595	Shri Natarajan Subramanian	Member of the Institute of Cost Accountants	Membership No 11023
596	Shri M. C. Baby	Member of the Institute of Cost Accountants	Membership No 21141
597	Mr Amandeep Singh Surendra	Member of the Institute of Cost Accountants	Membership No 34033
598	Shri M. L. Sahu	Member of the Institute of Cost Accountants	Membership No 9232
599	Shri Satya Nand Srivastava	Member of the Institute of Cost Accountants	Membership No 16629
600	Mr Rajat Chawla	Member of the Institute of Cost Accountants	Membership No 49301