

## **EXPLANATORY NOTE**

The List contains particulars of firms of chartered accountants registered by the Institute. The list of firms is in two sections — Section-A containing names of firms with two or more partners and Section-B containing the names of sole proprietary concerns. This section does not include the names of members who are practising in their own name. For information about such members, a reference be made to the List of Members as on 1st April, 2018.

In both the sections of the List, the name of the firm is given in the first line. In the subsequent lines below the name of the firm is/are the name(s) of the proprietor/partners alongwith membership number(s). In case where a member is partner in more than one firm of chartered accountants or where he is proprietor and also partner in certain other firm(s) an asterisk (\*) has been inserted just at the beginning of the name of the partner/sole proprietor. The members whose main occupation has been treated as the practice of the profession of accountancy are regarded as being in full-time practice and mark '1' appears against their names. Members who are holding the certificate of practice but their main occupation is not the practice of the profession of accountancy, are treated as being in part-time practice and mark '2' appears against their names. The name(s) of the proprietor/partners are followed by the address of the firm. The Postal Zone numbers have also been indicated wherever such information is available.

Branch office(s) of a firm, if any, has/have been indicated at the end of the Head Office entry and the town where the Head office is situated, has been given at the end of each branch office entry. Firm Registration Number is appearing against the Firm name.

Both sections of the list have been arranged region-wise. The cities in each region have been arranged alphabetically, and within each city the names are in alphabetical order.