



भारत सरकार / Govt. of India  
प्रधान मुख्य आयकर आयुक्त कार्यालय,  
उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160017  
Office of the Pr. Chief Commissioner of Income Tax, N.W. Region,  
Aayakar Bhawan, Sector-17 E, Chandigarh-160017.  
E-mail : chandigarh.dcit.hq.judicial@incometax.gov.in

F.No. Pr.CCIT/CHD/Judicial/142(2A)/47-B/2024-25/1088

Dated: 03.06.2024

### ORDER

**Subject: Empanelment of Cost Accountants for Inventory Valuation u/s 142(2A) of the Income Tax Act, 1961 - regarding-**

In pursuance of Rule 14B of the Income Tax Rules, 1962, the following Cost Accountant entities are hereby empanelled for the purpose of Inventory Valuation under section 142(2A) of the Income Tax Act, 1961 **for a period w.e.f. 01.06.2024 to 31.03.2026, or till the date of next empanelment order, whichever is later:-**

S. No.	Name of the Applicant	Address of the Applicant
1.	BALWINDER & ASSOCIATES	Teneil IT Tower, F-549, Level-IV, Phase VIII-A, Sector-75, Mohali, Punjab-160071
2.	Gurvinder Chopra & Co.	Chopra Building, Mall Godown Road, Dhuri, Punjab-148024. Unit No. 26, Ground Floor, JMD Megapolis, Sector-49, Gurugram, Haryana- 122001.
3.	Honey Singh & Associates	House no. 1240, Sector 21B, Chandigarh-160022
4.	Vijender Sharma & Co.	House No. 82, Block H, Sector-10, DLF, Faridabad, Haryana- 121006
5.	Sachin Kathuria & Associates	3G-205, Ground Floor, NIT, Faridabad, Haryana-121001
6.	SDM & Associates	2122, Top Floor, Sector-71, SAS Nagar, Mohali, Punjab-160071
7.	Chandra Wadhwa & Co.	297, Sector-05, Urban Estate, Gurgaon- 122001
8.	Alokesh Dutta & Co.	House No. 832, Sector-4, Panchkula, Haryana- 134112
9.	K.B. Saxena & Associates	House No. 102B, Railway Officer Colony, Near Chandigarh Railway Station, Chandigarh- 160002


2. In case, it is found that any disciplinary action for professional misconduct/unethical practice has been taken by the Institute of Cost Accountants of India or by the jurisdictional PCIT/CIT, or if such action is taken in future against any of the empanelled firm/proprietorship and/or any partner/proprietor of firm/proprietorship, the empanelment of such firm/proprietorship shall stand cancelled from the date of such action. Further, if any firm/proprietorship or any partner/proprietor of firm/proprietorship is found to have furnished inaccurate particulars, the empanelment of such firm/proprietorship shall also stand cancelled immediately.

3. The remuneration and expenses payment for any particular inventory valuation shall be decided in accordance with Rule 14B(2) of the Income Tax Rules and shall be specified after considering the nature of the case and the extent of work involved in respect of the Inventory Valuation for which directions are issued.

- SD -  
(Amrapalli Das)  
Pr. Chief Commissioner of Income Tax, NWR  
Chandigarh

Copy for information to:-

1. The Member (L) and Zonal Member (North), Central Board of Direct Taxes, North Block, New Delhi.
2. The CCIT, Amritsar/Panchkula/Shimla/Ludhiana.
3. The DGIT (Inv.), Chandigarh.
4. The Pr. CIT-1, Chandigarh.
5. The President, The Institute of Cost Accountant of India, CMA Bhawan, 3 Institutional Area, Lodhi Road, New Delhi- 110003.
6. The concerned Firm/Proprietorship empanelled by this order (By Name).

  
(Ashok Gupta)  
Asstt. Commissioner of Income Tax (HQ)(Judl.)  
Chandigarh.