

# Telecom Regulatory Authority of India

F.No.21-2/2020-B&CS

Date: 30.10.2023

## **Panel of Auditors<sup>1</sup> (Updated list<sup>2</sup>) to carry out audit of Digital Addressable Systems (DAS)**

| Sl. No. | Name of authorized person and Address of the Firm   | Contact details of the authorized person   | Area of Operation | Empanelment up to |
|---------|---|--|-------------------|-------------------|
| 1.      | Mr. Peeyush Vaish, Partner<br>M/s Deloitte Touche Tohmatsu India LLP<br>7 <sup>th</sup> Floor, Building 10, Tower B,<br>DLF Cyber City Complex,<br>DLF City, Phase – II,<br>Gurugram – 122 002. (Haryana) | Telephone Number: 0124-6792906.<br>Mobile Number: 09818860000<br>Fax number: 0124-6792012<br>Email:<br><a href="mailto:peeyushvaish@deloitte.com">peeyushvaish@deloitte.com</a>  | All India         | 29.08.2025        |
| 2.      | Mr. Jitendra Kumar Sarawgi,<br>Managing Partner,<br>M/s J K S S & Associates,<br>91, Siddhartha Enclave,<br>Near Ashram Chowk,<br>New Delhi-110014  | Telephone Number: 011-42828734-5-6, 26341033<br>Mobile Number: 09871599182<br>E-mail: <a href="mailto:jk.sarawgi@jksco.in">jk.sarawgi@jksco.in</a><br><a href="mailto:delhi@jksco.in">delhi@jksco.in</a>                                       | All India         | 29.08.2025        |
| 3.      | Mr. Jeenendra Bhandari, Partner,<br>M/s MGB & Co LLP,<br>Peninsula Business Park, Tower B,<br>19 <sup>th</sup> Floor, Lower Parel,<br>Mumbai-400013   | Telephone Number: 022-61246122<br>Mobile Number: 09867299672<br>Fax number: 022-61246101<br>E-mail: <a href="mailto:jbhandari@mgbco.com">jbhandari@mgbco.com</a>   | All India         | 29.08.2025        |
| 4.      | Mr. Koushik Balasubramanian,<br>Senior Director,<br>M/s Protiviti India Member Pvt Ltd,<br>1st Floor, Godrej Coliseum Unit<br>No.101, B Wing, Somalya Hospital<br>Road, Sion(E), Mumbai – 400022          | Telephone Number: 022-66263325<br>Mobile Number: 08108510000<br>Fax number: 022-66263399<br>E mail:<br><a href="mailto:b.koushik@protivitiglobal.in">b.koushik@protivitiglobal.in</a>  | All India         | 29.08.2025        |
| 5.      | Mr. Gaurav Mittal, Partner,<br>M/s S.K. Mittal & Co.,<br>Chartered Accountants,<br>E-29, South Extension Part II,<br>New Delhi-110049   | Telephone Number: 011-26255213, 011-41640694<br>Mobile Number: 09810750666<br>E mail: <a href="mailto:gaurav@skmittal.co.in">gaurav@skmittal.co.in</a> ,<br><a href="mailto:skmittalca@yahoo.co.in">skmittalca@yahoo.co.in</a>                 | All India         | 29.08.2025        |
| 6.      | Mr Laxmikant Saini, Partner,<br>M/s S M Saini & Associates,<br>120, Mohyal Colony,<br>B/H MMI School, Sector-40,<br>Gurugram – 122001   | Telephone Number: 0124-4276532<br>Mobile Number: 09310832563<br>Fax number: 0124-2201618<br>E mail: <a href="mailto:info@smsaindia.in">info@smsaindia.in</a><br><a href="mailto:laxmikant.saini@smsaindia.in">laxmikant.saini@smsaindia.in</a> | All India         | 29.08.2025        |

<sup>1</sup> In accordance with the “Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) Regulations, 2017, the “Telecommunication (Broadcasting and Cable) Services Standards of Quality of Service and Consumer Protection (Addressable Systems) Regulations, 2017 and the “Telecommunication (Broadcasting and Cable) Services (Eighth) (Addressable Systems) Tariff Order, 2017, dated the 3rd March, 2017 and their subsequent amendments.

<sup>2</sup> This list is in addition to M/s Broadcast Engineering Consultants India Limited (BECIL), BECIL BHAWAN, Head Office -14-B, Ring Road, Indraprastha Estate, New Delhi 110002, Phone- 91-11-23378823-25, email: [contactus@becil.com](mailto:contactus@becil.com) ;

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| 7.  | Mr. Hiren Upadhyay, Partner<br>M/s BDO India LLP,<br>The Ruby, Level-9, North West Wing,<br>Senapati Bapat Marg Dadar West,<br>Mumbai – 400028   | Telephone Number:<br>022-33589700<br>Mobile Number: 9820726550<br>E Mail: <a href="mailto:hirenupadhyay@bdo.in">hirenupadhyay@bdo.in</a>  | All India | 23.09.2025 |
| 8.  | Mr. Deepak Gupta, Partner,<br>M/s KPMG Assurance and Consulting<br>Services LLP,<br>4th Floor, Building No.10, Tower-B<br>DLF Cyber City, Phase-II,<br>Gurgaon – 122002  | Telephone Number: 0124-<br>3365162,<br>Mobile Number: 9818998689<br>Fax number: 0124-3369001<br>E-mail: <a href="mailto:dgupta@kpmg.com">dgupta@kpmg.com</a>  | All India | 22.10.2025 |
| 9.  | Mr. Prabhat Agarwal,<br>M/s Moore Singhi Advisors LLP,<br>161, Sarat Bose Road,<br>Kolkata – 700026  | Telephone Number: 033-<br>24196000/01/02<br>Mobile Number: 09830570136<br>Fax number: 033-22307146<br>Email:<br><a href="mailto:prabhatagarwal@singhico.com">prabhatagarwal@singhico.com</a>  | All India | 30.10.2025 |
| 10. | Mr. Vivek Bhutani,<br>Vice President,<br>M/s Altruist Technologies Pvt Ltd,<br>Plot No.2, Sector-22,<br>Technology Park,<br>Panchkula, Haryana - 134112  | Mobile Number: 08800691563<br><br>Email:<br><a href="mailto:vivek.bhutani@altruistindia.com">vivek.bhutani@altruistindia.com</a>  | All India | 10.05.2024 |
| 11. | Mr. Apoorva Yatindra, Director<br>M/s Anil Ashok & Associates<br>901, Kamla Executive Park,<br>Off Andheri Kurla Road,<br>Cross Road – B, Hanuman Nagar,<br>Next to Vazir Glass Factory,<br>Andheri (E), Mumbai – 400069 | Telephone Number: 022-<br>42215300<br>Mobile Number: 09892045516<br>Fax number: 022-42215303<br>Email:<br><a href="mailto:apoorva.yatindra@anilashok.com">apoorva.yatindra@anilashok.com</a>  | All India | 10.05.2024 |
| 12. | Mr. K. R. Sriram, Partner,<br>M/s K. R. Sriram & Co.<br>2H, Merlin Links,<br>166B, Shyama Prasad Mukherjee Road<br>Kolkata – 700026  | Telephone Number: 033-<br>24656413<br>Mobile Number: 09830905554<br>09830677577<br>Email: <a href="mailto:dasaudit@krsriram.com">dasaudit@krsriram.com</a>  | All India | 10.05.2024 |
| 13. | Mr. Ankur Goyal, Sr. Partner<br>M/s S. P. Chopra & Co.<br>31-F, Connaught Place<br>New Delhi – 110 001   | Telephone Number: 011-<br>23313496-7<br>FAX Number: 011-23713516<br>Mobile Number: 09810664230<br>E-mail: <a href="mailto:ankurgoyal@spchopra.in">ankurgoyal@spchopra.in</a>  | All India | 25.05.2024 |
| 14. | (i) Shri Akash Kumar Singhal, Partner<br>M/s Khandelwal Jain & Co.<br>GF – 8&9, Hans Bhawan,<br>1, Bahadur Shah Zafar Marg,<br>New Delhi – 110 002<br><br>(ii) Shri Manish Kumar Singhal,<br>Partner                     | Telephone Number: 011-<br>23370091, 23378795<br>Mobile Number: 09868145676<br>09313991367<br>E-mail: <a href="mailto:akash@kjco.net">akash@kjco.net</a><br><br>Mobile Number: 09818377522<br>E-mail: <a href="mailto:manishs@kjco.net">manishs@kjco.net</a> | All India | 25.05.2024 |
| 15. | Mr. Sanjay Gupta, Partner<br>M/s Sanjay Gupta & Associates<br>C-4-E/135, Janakpuri<br>New Delhi – 110 058  | Telephone Number: 011-<br>25547949<br>Fax Number: 011-25619535<br>Mobile Number: 09810041074<br>E-mail: <a href="mailto:sanjay@sgaindia.in">sanjay@sgaindia.in</a>  | All India | 08.06.2024 |

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| 16. | Mr. Alok Dhandhania, Partner<br>M/s Agarwal & Dhandhania<br>204-205, 4 <sup>th</sup> Floor, SNS Interio,<br>Near Gujarat Gas, CNG Pump,<br>Bhatar Char Rasta,<br>Surat, Gujarat – 395017 | Telephone Number: 0261-<br>2269131<br>Mobile Number: 09879745937<br>E-mail: <a href="mailto:alok@adcaindia.com">alok@adcaindia.com</a>   | All India   | 08.06.2024 |
| 17. | Mr. Rajan B. Shah, Partner<br>M/s R. S. Patel & Co<br>801, Popular House,<br>Near Income Tax Circle,<br>Ashram Road, Ahmedabad - 380009  | Telephone Number: 079-<br>26583536, 26585550<br>Fax Number: 079-26585551<br>Mobile Number: 09825062073<br>E-mail: <a href="mailto:rajan@rspatelca.com">rajan@rspatelca.com</a> | All India   | 28.06.2024 |
| 18. | Mr. Prateek Goyal, Partner<br>M/s Vinod Singhal & Co LLP<br>207, 222, Ganpati Plaza,<br>M. I. Road, Jaipur – 302001  | Telephone Number:<br>0141-4009291<br>Mobile Number: 09829787040<br>E-mail: <a href="mailto:prateekgoyal@vsc.co.in">prateekgoyal@vsc.co.in</a>                                  | All India   | 28.06.2024 |
| 19. | CA Vivek Agrawal, Partner<br>M/s Habibullah & Co<br>#1, Dalibagh Apartment,<br>Butler Road,<br>Lucknow - 226001  | Telephone Number: 0522-<br>4231643<br>Mobile Number: 09839119370<br>Email: <a href="mailto:vivek@hcoca.com">vivek@hcoca.com</a>  | Areas covered under<br>Regional Office,<br>Bhopal (States of Uttar<br>Pradesh, Uttarakhand,<br>Madhya Pradesh and<br>Chhattisgarh)  | 30.06.2024 |
| 20. | CA Manoj Bhansali, Partner<br>M/s A. R. Bhansali & Co.<br>B-145, Navkar Apartments,<br>Kalyan Path, Mangal Marg,<br>Bapu Nagar, Jaipur – 302015  | Telephone Number: 0141-<br>2710730<br>Mobile Number: 09828061525<br>Email:<br><a href="mailto:manojbhansali65@gmail.com">manojbhansali65@gmail.com</a>                         | Area covered under<br>Regional Office,<br>Jaipur (States of<br>Rajasthan, Gujarat,<br>Haryana, Punjab and<br>UT of Chandigarh,<br>Daman & Diu and<br>Dadar & Nagar<br>Haveli) | 15.07.2024 |
| 21. | Mr. Mohammad Ayub, Partner<br>M/s ABPS & Associates<br>#182, Saheed Nagar,<br>Behind Alok Bharti Tower,<br>Bhuvneshwar – 751007  | Mobile Number: 09437075232<br>Email: <a href="mailto:caabps@gmail.com">caabps@gmail.com</a>  | Areas covered under<br>Regional Office,<br>Hyderabad (States of<br>Andhra Pradesh,<br>Telangana, Tamil<br>Nadu, Odisha and UT<br>of Puducherry)                               | 21.07.2024 |
| 22. | Mr. Bhupinder Jit Singh, Partner<br>M/s Ashish Mahajan & Associates<br>First Floor, Star Complex,<br>Basti Adda Chowk<br>Jalandhar (Punjab) – 144001                                     | Telephone Number: 0181-<br>4634042<br>Mobile Number: 09872074042<br>Email:<br><a href="mailto:auditors.saluja@gmail.com">auditors.saluja@gmail.com</a>                         | Area covered under<br>Regional Office,<br>Jaipur (States of<br>Rajasthan, Gujarat,<br>Haryana, Punjab and<br>UT of Chandigarh,<br>Daman & Diu and<br>Dadar & Nagar<br>Haveli) | 27.07.2024 |

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| 23. | CA Subrata Roy,<br>M/s Roy Ghosh & Associates,<br>Chartered Accountant<br>1 <sup>st</sup> Floor, Bharat Bhawan,<br>3 Chittaranjan Avenue,<br>Kolkata - 700072  | Telephone/FAX Number: 033-22360048<br>Mobile Number: 09830049737<br>Email: <a href="mailto:royghosh@gmail.com">royghosh@gmail.com</a> ,<br><a href="mailto:info@royghosh.in">info@royghosh.in</a>  | Area covered under Regional Office, Kolkata (States of West Bengal, Bihar, Jharkhand, Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and UT of Andaman & Nicobar Islands) | 19.08.2024 |
| 24. | (i) Shri Santosha Kumar, Partner<br>M/s SBA Associates<br>204, Aditya Park Apartment,<br>Kashi Nagar, Amruthahalli,<br>Bengaluru – 560092<br><br>(ii) Shri Harsha, Manager<br>2109, 2 <sup>nd</sup> Floor, 11 Block<br>Janapriya Apartment, Allasandra<br>Bengaluru – 560065 | Mobile Number: 09845429157<br>Email: <a href="mailto:san@sbaassociates.in">san@sbaassociates.in</a> ,<br><a href="mailto:sankk_leo@yahoo.co.in">sankk_leo@yahoo.co.in</a><br><br>Mobile Number: 09980836745<br>09611158290<br>Email:<br><a href="mailto:shriharsha.a.r@gmail.com">shriharsha.a.r@gmail.com</a> | Areas covered under Regional Office, Bangalore (States of Maharashtra, Karnataka, Kerala, Goa and UT of Lakshadweep)  | 30.09.2024 |
| 25. | Shri V. Vidyasagar Babu, Partner<br>M/s Sagar & Associates<br># 6-3-244/5, Sarada Devi Street<br>Prem Nagar, Hyderabad<br>Telangana – 500004   | Telephone Number: 040-23395588, 23303371<br>Mobile Number: 09848199705<br>09989194249<br>Email:<br><a href="mailto:sagarandassociates@yahoo.co.in">sagarandassociates@yahoo.co.in</a>  | Areas covered under Regional Office, Hyderabad (States of Andhra Pradesh, Telangana, Tamil Nadu, Odisha and UT of Puducherry)   | 05.10.2024 |
| 26. | Shri Parsuram Baisakh, Partner<br>M/s PBS& Associates,<br>Plot No.1407/9200, DGM Residency,<br>Satya Vihar, NH-16,<br>Rasulgarh, Khorda,<br>Bhubaneswar – 751010 (Odisha)  | Mobile Number: 09437024673,<br>09938289577<br>Email: <a href="mailto:prb70@rediffmail.com">prb70@rediffmail.com</a>  | All India   | 16.11.2024 |
| 27. | Shri Piyush Kumar Misra<br>Partner<br>M/s Piyush Misra & Co.<br>34/06, Gokhle Marg,<br>Near MVVNI, Hazrat Ganj,<br>Lucknow – 226001  | Telephone Number: 0522-4025059<br>Mobile Number: 09415427433<br>06387841621<br>Email:<br><a href="mailto:piyush.misra.ca@gmail.com">piyush.misra.ca@gmail.com</a><br><a href="mailto:piyush_misra_ca@hotmail.com">piyush_misra_ca@hotmail.com</a>  | All India   | 31.12.2024 |
| 28. | Shri Ashok Gupta, Designated Partner<br>M/s APRA & Associates LLP<br>125, Ground Floor,<br>World Trade Centre, The Lalit,<br>Connaught Place, New Delhi – 110001<br><i>Alternate Contact: Mr. Aneesh Garg</i>  | Telephone Number: 011-49123777<br>Mobile Number: 09811277697<br>Email: <a href="mailto:ashokg@aprafirm.com">ashokg@aprafirm.com</a><br><br>Mobile Number: 09871919293<br>Email: <a href="mailto:dasaudit@aprafirm.com">dasaudit@aprafirm.com</a>   | All India   | 04.02.2025 |
| 29. | CA Satish Gupta, Partner<br>M/s A P Sanzgiri & Co<br>H.No.174, Plot No.22, Anand Nagar<br>Lane, Behind Vakola Police Station,<br>Santacruz (East), Mumbai – 400 055  | Telephone Number: 022-26691232<br>Mobile Number: 09820221596<br>Email: <a href="mailto:das@ca-aps.in">das@ca-aps.in</a>  | All India   | 04.02.2025 |

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| 31. | (i) Mr. Komandoor Mohan Acharya,<br>M/s Komandoor & Co LLP,<br>Chartered Accountant,<br>I-504, Divya Shakti Complex,<br>7-158, Dharamkan Road, Ameerpet,<br>Hyderabad – 560016<br><br>(ii) Mr. T. Nagendranadh<br><br>(iii) Mr. Mangal Singh                        | Mobile Number: 09849011300<br>Email:<br><a href="mailto:komandoorco@gmail.com">komandoorco@gmail.com</a><br><br>Mobile Number: 08790087788<br><br>Mobile Number: 09540778658<br>Email:<br><a href="mailto:mangalsinghkomandoorco@gmail.com">mangalsinghkomandoorco@gmail.com</a>  | All India   | 04.02.2025 |
| 32. | (i) Shri Aftab Shaikh, Director<br>M/s Whitespace Global LLP<br>706, Level-7, 1 Aerocity,<br>Off Andheri-Kurla Road, Sakinaka,<br>Andheri(E), Mumbai-400072   | Mobile Number: 09819899777<br>Email:<br><a href="mailto:aftab.shaikh@thewhitespaceglobal.com">aftab.shaikh@thewhitespaceglobal.com</a>  | All India   | 04.02.2025 |
| 33. | (i) CA Sudhir Dabir,<br>M/s Rodi Dabir & Co.<br>282, IInd Floor, Kapish House,<br>Mata Mandir Road, Khare Town,<br>Dharampeth, Nagpur – 440010<br><br>(ii) CA Vrunda Funde Paunikar<br>(iii) CA Rushikesh Deshpande<br>(iv) CA Aashish Badge<br>(v) CA Vishal Naira | Mobile Number: 09822220091<br>Emails:<br><a href="mailto:rodidabir@rediffmail.com">rodidabir@rediffmail.com</a><br><a href="mailto:rodidabir@rodidabir.com">rodidabir@rodidabir.com</a><br><br>Mobile Number: 08149947343<br>Mobile Number: 09822242490<br>Mobile Number: 09822567490<br>Mobile Number: 09822574490                       | All India   | 03.08.2025 |
| 34. | (i) Mr. Suresh Murarka, Senior Partner<br>M/s SGCO & Co<br>4A, Kaledonia, 2 <sup>nd</sup> Floor,<br>Sahar Road, Near Andheri Station,<br>Andheri (East), Mumbai – 400069<br><br>(ii) Mr. Mukesh Singh,<br>Executive Director<br><br>(iii) Mr. Shashin Zala          | Mobile Number: 09821125916<br>FAX Number: +9122 66256364<br><br>Email: <a href="mailto:suresh@sgco.co.in">suresh@sgco.co.in</a><br><br>Mobile Number: 09004921666<br>Email: <a href="mailto:mukesh.singh@krestonsgco.com">mukesh.singh@krestonsgco.com</a><br>Email: <a href="mailto:shashin.zala@sgco.co.in">shashin.zala@sgco.co.in</a> | All India   | 03.08.2025 |
| 35. | Mr. Nitin Mittal, Senior Partner<br>M/s Nitin Mittal & Co<br>C-21 B, South Extension, Part-1,<br>New Delhi – 110049   | Telephone Number: 011-40587607<br>Mobile Number: 09810147514<br>Email: <a href="mailto:nitin@nmcindia.net">nitin@nmcindia.net</a>   | All India   | 14.09.2025 |

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| 37. | (i) Shri K. Prahlada Rao, Partner<br>M/s K. Prahlada Rao & Co<br>Plot No. 3-6-84/12 & 13, 4 <sup>th</sup> Floor, 402, Legend Venkatesha, Himayath Nagar, Hyderabad- 500029<br><br>(ii) Shri K. Sai Chenna Kesav<br>(iii) Shri S. Shaikshavali                         | Telephone Number: 040-40151768<br>Mobile Number: 09849024316<br>Email: <a href="mailto:kprauditors@yahoo.com">kprauditors@yahoo.com</a><br><br>Mobile Number: 08143339301<br>Mobile Number: 08106343158                                       | All India   | 06.12.2023 |
| 38. | Shri Rohit Kumar<br>M/s Haribhakti & Co LLP<br>701, Leela Business Park, Andheri-Kurla Road, Andheri, Mumbai, Maharashtra – 400059  | Mobile Number: 08799710529<br><br>Email: <a href="mailto:rohit.kumar@haribhakti.co.in">rohit.kumar@haribhakti.co.in</a><br><a href="mailto:traid.asaudits@haribhakti.com">traid.asaudits@haribhakti.com</a>                                   | All India   | 06.12.2023 |
| 39. | (i) Shri Vidya Sagar, Partner<br>M/s BRAND & Associates LLP<br>Sri Durga Nilayam, Plot No.622, H. No.8-2-268/N/7, Road No.3 Aurora Colony, Banjara Hills Hyderabad – 500034<br><br>(ii) Shri A. Kumaraswamy Reddy, Partner  | Telephone Number: 040-48534842<br>Mobile Number: 08790009897<br>Email: <a href="mailto:vidya.sagar@brandllp.com">vidya.sagar@brandllp.com</a> ,<br><a href="mailto:info@brandllp.com">info@brandllp.com</a><br><br>Mobile Number: 09000666595 | All India   | 06.12.2023 |
| 40. | Shri Amit Patwari,<br>M/s D. Patwary & Co,<br>Chartered Accountant<br>1 <sup>st</sup> Floor, Master Enclave,<br>Udayachal Path, Christian Basti,<br>Guwahati – 781005 (Assam)   | Mobile Number: 09435555729<br>Email: <a href="mailto:dpatwaryandco@gmail.com">dpatwaryandco@gmail.com</a>   | Area covered under North Eastern Region (States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura) | 19.06.2024 |
| 41. | Shri Ankush Goyal, Partner<br>M/s ASCBSR & Company LLP<br>C-100, Sector-2<br>Noida, Uttar Pradesh - 201301  | Telephone Number: +91-120-4729400<br>Mobile Number: 09899944154,<br>09811155292<br>Email: <a href="mailto:ankush.goyal@ascgroup.in">ankush.goyal@ascgroup.in</a> ,<br><a href="mailto:alok@ascgroup.in">alok@ascgroup.in</a>                  | All India   | 01.08.2024 |
| 42. | Shri Tanuj Kumar Garg, Partner<br>M/s Tanuj Garg & Associates<br>CM-06A, Sector-122<br>Noida, Uttar Pradesh-201301  | Mobile Number: 09899508755,<br>09873481318<br>Email: <a href="mailto:tgadasaudit@gmail.com">tgadasaudit@gmail.com</a>   | All India   | 03.08.2024 |

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