



S. Misra & Associates
CHARTERED ACCOUNTANTS

Jaipur | Gurugram

Firm Profile

Founder's Message



CA Sachindra Misra
Founding & Managing Partner

Since its establishment in 1989, S. Misra & Associates has been built on a foundation of expertise, integrity, and a relentless commitment to excellence. Over the past three decades, we have expanded our team, diversified our practice areas, and continuously evolved to meet the ever-changing business and regulatory landscape.

At our firm, we don't just offer advisory services—we become partners in our clients' growth. Our approach goes beyond numbers; we take the time to understand each client's business, anticipate challenges, and deliver tailored solutions that drive success.

What sets us apart is our unwavering dedication to quality and long-term relationships. Every associate in our firm shares a deep sense of responsibility toward our clients, ensuring that best practices, efficiency, and strategic insight are seamlessly integrated into their operations.

As we move forward, our focus remains steadfast: to provide practical, forward-thinking solutions that empower businesses to thrive in an increasingly complex world.

Who We Are

1 *Team SMA*

Founded in 1989 with 2 employees, our Firm has a rich history of providing expert financial services. Starting from humble beginnings, the firm has steadily grown over the years.

2 *Our Growth*

Currently comprising of 6 partners, 4 associates, and 20+ research associates, our team brings a diverse range of skills and knowledge to meet the unique needs of each client. We are committed to fostering a culture of continuous learning and development.

3 *Expertise*

With extensive experience in consultancy and litigation, we have proudly served 600+ clients across various industries. Our client-centric approach and dedication to excellence have earned us a reputation as a trusted advisor.





Our Vision

To be a trusted leader in compliance, finance, and advisory, ensuring businesses thrive and stay future-ready.



Core Values



Client Centric

Client needs first, customized services, strong relationships.



Collegiality

Teamwork, support, and diverse skills combined.



Professional Excellence

Excellent services through knowledge and experience.



Global Outlook

Diverse team, global view, spotting new trends.



Our Mission

To empower clients with expert solutions, ensuring compliance, growth, and resilience in an evolving landscape, with utmost professionalism.

Core Team



CA Sachindra Misra / Founding & Managing Partner

B.Com. (Hons.), FCA, DISA (ICAI), CAAT, CFA (ICAI), CCA (ICAI),
Empaneled Independent Director

smisra@casma.co.in

With over 36 years of experience, CA Sachindra Misra is a seasoned Chartered Accountant, financial strategist, and business advisor. As the Founder and Managing Partner of S. Misra & Associates, he has led the firm's growth, providing audit, tax advisory, financial consultancy, and strategic business solutions to corporations, financial institutions, and entrepreneurs.

A trusted name in the profession, he has advised clients on complex tax matters, venture capital funding, foreign investments, and regulatory compliance, regularly appearing before income tax authorities and tribunals. His expertise extends to project financing, bank audits, Agency for Special Monitoring (ASM), and infrastructure advisory, making him a key resource for businesses navigating financial and regulatory challenges.

Beyond his practice, he is a visiting faculty, thought leader, and speaker at industry seminars, contributing to the professional growth of aspiring accountants and business leaders. His dynamic leadership, strategic vision, and commitment to excellence and long-term partnerships continue to drive the success of both his clients and his firm.

Core Team



Adv. Utkarsh Misra / Principal Associate, Legal & Indirect Taxation

B.Com. (A&F), CA-Inter

LL.B., LL.M. (Corporate & Commercial Laws)

ut@casma.co.in

With a background in Chartered Accountancy and Law, Utkarsh Misra brings over nine years of experience in tax litigation, economic offenses, and white-collar crimes. His expertise lies in representing clients in tax investigations, financial fraud cases, and regulatory disputes, appearing before GST and Income Tax Departments, ITAT, DGCI, MSME Council, NCLT and RERA Authorities.

Known for his sharp legal acumen and financial insight, he has successfully advised businesses across manufacturing, FMCG, pharmaceuticals, real estate, and hospitality, helping them navigate tax disputes, corporate governance challenges, and forensic audits. His approach combines strategic litigation with practical problem-solving, ensuring compliance while mitigating risks.

As a Life Member of AIFTP, TCA, and RTCA,

he remains deeply engaged with the legal and tax community, staying ahead of evolving regulations. His reputation as a measured, detail-oriented, and results-driven professional makes him a trusted advisor for businesses navigating complex financial and regulatory landscapes.

Beyond his legal practice, Utkarsh finds balance in music, playing the guitar and piano, a passion that fuels his creativity and discipline in professional life.

Core Team



CA Deepak Tatia

Partner, Advisory

B.Com., FCA

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With 35+ years of experience, Deepak Tatia specializes in business consultancy, financial strategy, and risk management. He guides corporate clients in financial restructuring, governance, and sustainable growth, with expertise in audit & assurance for private and public sector entities. philanthropy, education, and community initiatives. A passionate golfer, he values strategic thinking both on and off the course. His commitment to excellence and long-term partnerships defines his advisory approach.

Beyond his profession, he is actively involved in



CA Deepak Kedawat

Partner, Banking

M.Com., LL.B., FCA

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With 27+ years of experience, Deepak Kedawat specializes in bank finance, project consultancy, and hospital management & audit. He has a proven track record in structuring financial solutions, securing funding, and advising on large-scale projects, making him a key asset to businesses seeking strategic financial guidance.

His expertise in hospital management and audit further strengthens his advisory role, ensuring compliance and operational efficiency. A trusted liaison with banks, he plays a pivotal role in financial planning and execution for diverse industries.

Core Team



CA Abhishek Sharma

Partner
B.Com., ACA
abhishek@casma.co.in

CA Abhishek Sharma is a seasoned professional with a strong global outlook and extensive expertise in international taxation and global accounting standards. With over 3.5 years of specialized experience in UK Accounting, he brings a versatile skill set to the firm, encompassing GST, TDS, and Audit. His all-rounder approach allows him to navigate complex financial landscapes, ensuring meticulous compliance and strategic advisory for both domestic and international clients.



CA Omprakash Sharma

Partner
B.Com., ACA
ops@casma.co.in

CA Omprakash Sharma is an Audit expert with a strong command of Income tax, TDS, and GST laws. His profound understanding of Indian tax regulations and meticulous approach to auditing ensure financial integrity and regulatory adherence for a diverse range of clients. With his deep technical knowledge and commitment to excellence, he plays a pivotal role in strengthening the firm's audit and assurance practice, providing comprehensive compliance and advisory services.



Adv. Aakanksha Sharma

Sr. Associate, Direct Tax
B.Com. (Hons.), LL.B.
aka@casma.co.in

Aakanksha Sharma is a qualified legal professional with over eight years of experience in direct tax litigation, specializing in Income Tax Assessments, Reassessments, representation before the CIT(A), ITAT & Writ petitions. An alumna of Ernst & Young (EY), she has a strong foundation in audit and assurance, complemented by her background in Chartered Accountancy and law. She also advises on Charitable trusts and society registrations, including regulatory and compliance matters.

Known for her precise drafting and strong grasp of tax jurisprudence, she is a trusted professional in tax litigation and advisory.

Core Team



CA Vinod Sharma

Partner, Audit & Assurance

B.Com., ACA

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With expertise in statutory, internal, and revenue audits, CA Vinod Kumar Sharma specializes in the hospitality sector, ensuring businesses maintain compliance, efficiency, and risk control. His proficiency in GST advisory, audits, and notice responses helps clients navigate complex regulations seamlessly.

He plays a key role in verifying and developing internal

controls, strengthening financial processes, and mitigating risks. Known for his practical application of law, he provides strategic, compliance-driven solutions, making him a trusted advisor in audits, GST, and financial governance.



B.K. Vyas

Sr. Associate, Indirect Tax

M.Com., GST Practitioner

gst@casma.co.in

With expertise in Indirect Taxation, B.K. Vyas has played a key role in resolving complex VAT matters, major legacy disputes, and guiding businesses through VAT-to-GST migration. Associated with the firm for over 8 years, he specializes in GST Assessments, Departmental Audits, Compliance, Refunds, and representation.

His deep understanding of indirect tax frameworks and departmental working has helped clients mitigate risks, handle tax demands, and streamline regulatory processes. His strategic approach ensures seamless compliance and effective dispute resolution, making him a trusted advisor in the tax domain.

Core Practice Areas

Audit & Assurance

Audit & Assurance is a fundamental pillar of our practice. With decades of experience, we provide more than just compliance – we deliver insights that enhance **financial transparency, risk management, and operational efficiency**. Our audit services cater to diverse industries, ensuring accuracy, regulatory adherence, and improved internal controls.

Our Expertise Includes:

- **Statutory Audits** – Ensuring compliance for banks, financial institutions, government corporations, and businesses.
- **Concurrent & Internal Audits** – Real-time monitoring, risk assessment, and process optimization.
- **Forensic Audits** – Investigating financial discrepancies, fraud detection, and irregularity tracing.
- **Agency for Special Monitoring** – providing concurrent audit, TRA bank account oversight, and controlled fund disbursement in accordance with prescribed terms by the lender. Widely used for large power projects.
- **Project Monitoring Audits** – Overseeing vendor payments, cost controls, loan reconciliation, and financial compliance.
- **Efficiency-Cum-Performance Audits** – Evaluating corporate processes to improve productivity and financial discipline.
- **Revenue & Tax Audits** – Ensuring precise tax compliance, revenue recognition, and financial reporting.
- **Stock Audits** – Verifying inventory accuracy and preventing discrepancies.
- **Hospitality Industry Audits** – Enhancing financial transparency, regulatory adherence, and operational efficiency.
- **State Discom Audits** – Conducting statutory, revenue, and internal audits for power distribution and generation companies, including a leading Indian power sector client.
- **Internal Control Systems** – Developing risk management frameworks for stronger governance.
- **Special Audit Assignments** – Conducting focused investigations tailored to specific business needs.

With a team of seasoned professionals, we provide comprehensive audit solutions that help businesses mitigate risks, strengthen financial systems, and drive sustainable growth.

Core Practice Areas

Tax Litigation, Advisory & Compliance

We specialize in **high-stakes tax litigation, strategic advisory, and comprehensive compliance solutions**, ensuring businesses stay ahead of evolving tax laws while mitigating risks.

Tax Litigation & Dispute Resolution

- **GST Assessments & Audits** – Handling complex investigations, department audits, and scrutiny proceedings.
- **GST Appeals** – Representing clients before the First Appellate Authority, GST Appellate Tribunal (GSTAT), and CESTAT for dispute resolution and tax litigation.
- **Income Tax Appeals & Assessments** – Defending against tax demands and representing before CIT(A), ITAT, and higher forums.
- **Search, Survey & Investigations** – Expertise in navigating tax authorities' investigations, block assessments, and demand resolutions.
- **Representation Before Tribunals & Courts** – Advocating for clients at ITAT, High Courts, and other legal forums.

GST Health Checkup – A 360° Tax Risk Assessment

- Profiling GST transactions to flag non-compliance risks.
- Identifying litigation-prone areas and pre-emptive risk mitigation.
- Reviewing ITC claims, vendor compliances & mismatches.

Tax Compliance & Advisory

- Structuring business models for tax efficiency.
- GST & Income Tax return filing and compliance management.
- Handling regulatory filings and refunds.
- With our deep expertise in tax laws and strategic litigation approach, we help businesses navigate disputes, prevent penalties, and optimize tax structures.

Project Financing

- Structuring, arranging, and advising on project finance for large infrastructure and power sector ventures, including loan syndication and lender coordination.

Core Practice Areas

Due Diligence

We provide comprehensive due diligence services to help businesses, investors, and financial institutions make informed, risk-mitigated decisions. Our **financial, legal, tax, and regulatory due diligence** uncovers critical risks, ensures compliance, and provides a clear picture of business viability.

Key Areas of Due Diligence:

- **Financial Due Diligence** – Analyzing financial statements, revenue streams, liabilities, cash flows, and working capital to assess financial stability.
- **Legal & Compliance Review** – Examining corporate structure, key contracts, regulatory filings, and potential legal risks. Also handling legal documentation and agreement drafting.
- **Tax & Regulatory Analysis** – Evaluating direct and indirect tax compliance, pending disputes, transfer pricing, and related party transactions.
- **Operational & Business Review** – Assessing key operational processes, market positioning, customer concentration, and risk exposures.

Red Flag Risk Assessment & Strategic Insights

- Identifying hidden financial and operational risks impacting investment decisions.
- Detecting non-compliance areas and potential litigation risks.
- Providing customized recommendations for risk mitigation and strategic planning.

Comprehensive Reporting & Decision Support

- Detailed due diligence reports with clear risk summaries and impact assessments.
- Tailored advisory on deal structuring and transaction feasibility.
- **IPO Advisory & Compliance** – End-to-end pre-IPO due diligence, statutory compliance, and financial readiness for market listing.

With deep industry expertise, we help clients mitigate financial risks, ensure compliance, and maximize investment value through a thorough and strategic due diligence approach.

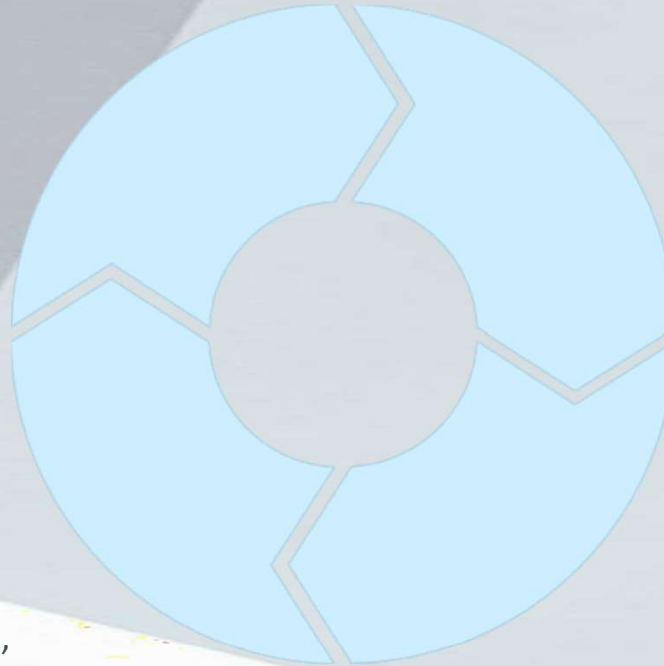
Other Practice Areas

Corporate Matters

Advising on legal structures, governance, and compliance to ensure smooth business operations and strategic growth.

Outsourcing Services

Outsourced services include payroll, accounting, tax compliance, and consulting, ensuring efficiency, cost savings, and business growth focus.



Bank Finance Consultancy

End-to-end project oversight, ensuring financial viability, optimal financing, risk mitigation, and smooth execution from planning to completion.

Valuation of Securities & Financial Assets

Expert valuation services for securities and assets, ensuring accurate, compliant assessments for mergers, restructuring, and fundraising.

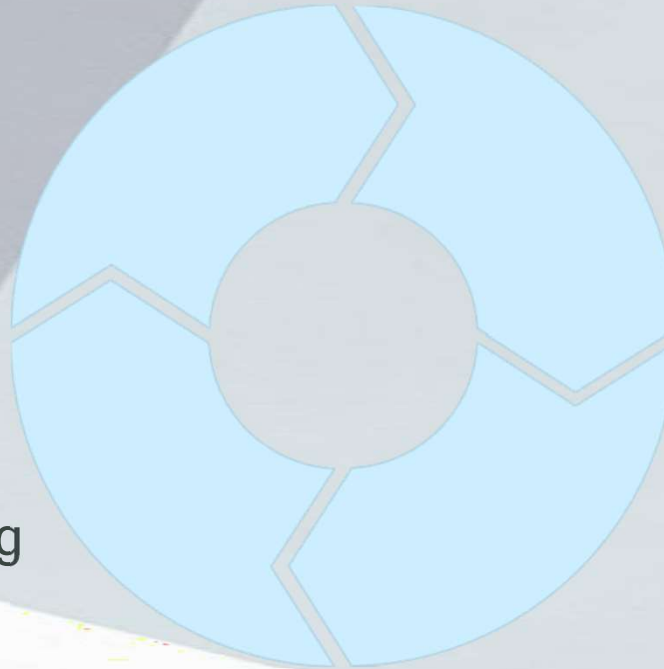
Other Practice Areas

Management Consultancy

We collaborate with leadership to develop strategies that drive growth, improve efficiency, and maximize profitability through in-depth analysis and effective solutions.

Financial Restructuring

Strategic solutions for debt management, refinancing, and capital optimization to improve financial health and stability.



ERP Consultancy

Expert implementation and reconciliation services, optimizing your Enterprise Resource Planning systems for peak efficiency and data accuracy.

Risk Assessment & Management

Identifying, assessing, and mitigating risks across your organization to protect assets and ensure business continuity.

Industry Expertise



Manufacturing



Banking



Real Estate



Healthcare



Retail



Technology



Education



Hospitality



Financial



Electrical



Hotel



FMCG



Agro



Printing



Non Profit



Service



Jewellery



Packaging

Uniqueness



Tech-Savvy Team

Active efforts to impart various tech skills.
Computer literacy is a must.



Hands-on Training

Firm belief in the hands-on training of associates. Continuous research and weekly study circles.



Communication

Emphasis on clear and effective communication skills. Training sessions for improved client interactions.



AI Integration and Efficiency

Strategic implementation of AI for audit procedures.
Focus on high-level efficiency and precision.
Ensuring superior quality and insight.



Infrastructure

Robust infrastructure to support seamless operations. Investments in technology for enhanced efficiency.

Reach Us

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