

**DISCIPLINARY COMMITTEE [BENCH – I (2019-2020)]
[Constituted under Section 21B of the Chartered Accountants Act, 1949]**

**Findings cum Order under Rule 18(17) and 19(2) of the Chartered Accountants
(Procedure of Investigations of Professional and Other Misconduct and
Conduct of Cases) Rules, 2007**

[File No. PR- 242/13-DD/275/2013/DC/440/2016]

In the matter of:

**Shri Krishan Kamra,
M/s. Burjmuhar Petro Centre,
NH-10, Fazilka Abohar Bye Pass,
Abohar – 152 116**

...Complainant

Versus

**CA. Himij Khanna (M.No.514192)
Besides Oevrbridge,
Opp. Old Bikaner Misthan Bhandar,
Auto Market,
Hisar Road,
Sirsa – 125055**

.....Respondent

MEMBERS PRESENT:

**CA. Prafulla Premsukh Chhaged, Presiding Officer,
Shri Jugal Kishore Mohapatra, I.A.S. (Retd.) (Government Nominee)
Ms. Rashmi Verma, I.A.S. (Retd.) (Government Nominee)
CA. Babu Abraham Kallivayalil, Member
CA. Dayaniwas Sharma, Member**

DATE OF FINAL HEARING/ORDER : 23.05.2019

PLACE OF FINAL HEARING/ORDER : ICAI, New Delhi

PARTIES PRESENT:

**Complainant : Not Present
Respondent : CA. Himji Khanna**

FINDINGS:

1. The Committee noted that on the day of hearing, the Complainant was not present. The Respondent was present in person. The Committee decided to proceed ahead with the matter ex-parte the Complainant. The Respondent was put on oath. On being enquired, the Respondent stated that he is aware of the charge leveled against him and he pleaded not guilty to the same. The Respondent made submissions on the charge. The Committee also noted that the Complainant vide his letter dated 16th July, 2018 withdrew the present complaint filed against the Respondent.
2. The Committee perused the charges leveled against the Respondent and noted that the Respondent audited the accounts of M/s. Basant Petro Centre (hereinafter referred to as the "**Firm**") for the financial year 2010-11. The firm borrowed a sum of Rs.24.65 lakhs through A/c payee cheques during 2010-2011 from the Complainant firm i.e., M/s. Burj Muhar Petro Centre. Out of Rs.24.65 lakhs, Rs.4.65 lakhs were returned by account payee cheques during the aforesaid period and remaining Rs.20 lakhs were not shown as credit balance of the Complainant's firm i.e., M/s. Burj Muhar Petro Centre in the Balance Sheet of the Auditee firm.
3. In respect of above, the Respondent stated that he has obtained a certificate from his client (the Firm) wherein they mentioned that they had made cash payment to the Complainant firm. The Respondent also stated that he has mentioned in his tax audit report about cash payment made to the Complainant firm.
4. The Committee upon consideration of the matter vis-à-vis submissions of the Respondent on the same, the Committee was of the view that the disciplinary mechanism of the Institute is meant for proceedings against the erring members of the Institute on account of any professional and/or other misconduct in the execution of their professional related assignments and the same ought not to be used by the parties for resolving their personal disputes inter-se between the firm and / or clarifying their doubts with the members.
- 4.1 The Committee, thereafter, allowed the said request of complainant to withdraw the present complaint under Rule 6 of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. Upon agreeing to the request of the Complainant seeking withdrawal of the complaint, the committee has not dealt with the complaint on merit.

CONCLUSION:

5. Thus the Committee acceded to the request of the Complainant permitting him to withdraw the case filed against the Respondent. Accordingly, the Committee hereby passes order for closure of the case.

**Sd/-
(CA. PRAFULLA PREMSUKH CHHAJED)
PRESIDING OFFICER**

**Sd/-
(SHRI JUGAL KISHORE MOHAPATRA, I.A.S. (Retd.))
GOVERNMENT NOMINEE**

**Sd/-
(MS. RASHMI VERMA, I.A.S. (Retd.))
MEMBER**

**Sd/-
(CA. BABU ABRAHAM KALLIVAYALIL)
MEMBER**

**Sd/-
(CA. DAYANIWAS SHARMA)
MEMBER**

**DATE : 03rd February, 2020
PLACE : New Delhi**