

**BOARD OF DISCIPLINE (BENCH-II)**  
**(Constituted under Section 21A of the Chartered Accountants Act, 1949)**

**Findings under Rule 14(9) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

**CA. Tejendra Singh (M. No.402683) in Re:**

**[PPR/80/14/DD/65/ INF/14/BOD/313/2017]**

**CORAM:**

**CA. Atul Kumar Gupta, Presiding Officer**  
**Shri Arun Kumar (Government Nominee)**  
**CA. Prasanna Kumar D, Member**

**In the matter of:**

**CA. Tejendra Singh**  
102 Tanishq Apartments,  
32/3 New Palasia  
Janjeerwala Square  
**INDORE – 452 001**

**.....Respondent**

**DATE OF HEARING: 29.04.2019**

**PLACE OF HEARING: NEW DELHI**

**PARTIES PRESENT:**


**Respondent : CA. Tejendra Singh**  
**Counsel for the Respondent : CA. Pankaj Shah**

**Findings:**

1. The Board noted that in this case the informant was that a cheque of Rs.1,00,000.00 was issued by uncle of the Respondent on 07.12.2012 (A10) and got dishonored. The said cheque was issued by the uncle of the Respondent by representing himself as proprietor of Megha Auto Parts. According to the informant the entire activity was undertaken in the supervision of Respondent and



he is bringing disrepute to profession by embezzlement of money of informant and others.

2. The Board observed that the Respondent in his written statement dated 15<sup>th</sup> December 2014 submitted that in the year 2002 he had opened saving account in Vijaya Bank with his uncle Mr. Kuman Sign Pawar. Since, that account was not in use, he, accordingly handed over papers for closure of account to his uncle. His uncle assured him that the account has been closed.
3. The Board further took into consideration that the earlier bench of Board of Discipline in its meeting dated 25.07.2017 while considering the Prima-facie opinion was of the noted that Account No. 760601010006784 maintained with Vijaya Bank was in name of Tej Bahadur Singh and Khuman Singh Panwar. As per the latest status provided by Vijaya Bank on 17.03.2015, the Account was inactive. Whereas, the Respondent in written statement stated that he had applied for the removal of his name from the bank account on 24.05.2013. Also his name as per ICAI records was Tejendra Singh. Due to the said contradictions, the Board was of the view that the role of the Respondent needs to be examined and accordingly the Respondent was held guilty of "Other misconduct" falling within the meaning of Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act. .
4. The Board noted that the Respondent along with his Counsel appeared before it on the date of hearing and made his submissions as under;
  - a. That he did not sign any cheque during the period 2003 to 2013.
  - b. He never visited the Branch.
  - c. The alleged account was a saving account and was opened through his university identity card. He never received any bank statement for the same.
  - d. He was under impression that the said account was closed in 2013.
  - e. In his birth certificate his name is Tej Bahadur Singh. In CA exam he wanted a new name and hence he change his name to Tejendra Singh. The name was changed in 2003 before the Sub-Magistrate.
  - f. He came to know about misuse of the said account through press cutting in 2013. 



- g. The fraud his committed by his uncle (Mr. Khuman Singh Panwar). The Cheque Book was with his Mama only. His uncle is still absconding.
5. The Board noted that the Respondent along with his uncle had opened a joint account in Vijaya Bank in 2002. The Board also noted that The Respondent in his submission before the Police (**B7 to B9**) had submitted that the said account was opened when he was doing CA (Final). Since, the said account was not in use, he, accordingly handed over papers for closure of account to his uncle. His uncle assured him that the account has been closed.
6. The Board on perusal of statement of accounts given by Vijaya Bank noted that there was no transaction in the account (except interest by Bank) from 03.08.2006 to 05.08.2013 (B5 and D2).
7. The Board also perused the letter dated 24.05.2013 submitted by the Respondent the Branch Manager, Vijaya bank whereby he requested to remove his name from Joint account.
8. The Board accordingly opined that since there was no operation in the account till 05.08.2013, the version of the Respondent seems to be reliable. Further, the fact of absconding of the uncle of the Respondent indicates that fraud if any was committed by his uncle and the Respondent has been dragged into the net as it was a joint account when opened in 2002. Thus, the Respondent seems to be included in the issue because the account bears his name whereby in account of the other joint holder i.e., his uncle having absconded. The misdeeds, if any, were done by his uncle. Except for name in the account, there is no evidence that any misdeed were done under supervision of the Respondent. Accordingly, the charges against the Respondent are not tenable.

**CONCLUSION:**

9. Thus, the Board concluded that the Respondent is held **NOT GUILTY** of "Other Misconduct" falling within the meaning of Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with section 22 of the said Act. Accordingly, in terms of the provisions of Rule 15(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct

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and Conduct of Cases) Rules 2007, the Board passes Order for closure of th  
case.

Sd/-  
(ATUL KUMAR GUPTA)  
PRESIDING OFFICER

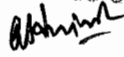
Sd/-  
(ARUN KUMAR)  
GOVERNMENT NOMINEE

Sd/-  
(PRASANNA KUMAR D)  
MEMBER

DATE : 29.04.2019

PLACE : NEW DELHI



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