



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

DISCIPLINARY COMMITTEE [BENCH-III (2019-20)]

[Constituted under section 21B of the Chartered Accountants Act, 1949]

ORDER OF ABATEMENT OF THE PROCEEDINGS AGAINST CA. ARUP KUMAR DAS (M. NO. 053564) ON ACCOUNT OF HIS DEATH.

File No. : PR-291/2016-DD/321/2016-DC/762/2018

Shri M K Sahoo, Additional Director
Serious Fraud Investigation Office
Ministry of Corporate Affairs
Paryavaran Bhavan, CGO Complex
Lodhi Road
New Delhi – 110 003

..... Complainant

-vs.-

CA. Arup Kumar Das (M. No. 053564)
M/s Arup & Associates
Chartered Accountants
61, Bhupen Bose Avenue
Kolkata – 700 004

..... Respondent

Members Present :

CA. Prafulla Premsukh Chhajed, Presiding Officer
Smt. Anita Kapur, Member (Govt. Nominee)
Shri Ajay Mittal, IAS(Retd.), Member (Govt. Nominee)
CA. Debashis Mitra, Member
CA. Manu Agarwal, Member

Date of Final Order : 15th July, 2019

Place of Final Order : Kolkata

1. That vide Prima Facie Opinion of the Director (Discipline) dated 9th December , 2017 which was accepted by the Disciplinary Committee, it was held that the Respondent **CA. Arup Kumar Das (M. No. 053564)** was *Prima Facie* Guilty of Professional and Other Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule and Clause (2) of Part IV to the Chartered Accountants Act, 1949.

2. That an action under Section 21B (2) of the Chartered Accountants Act, 1949 was contemplated against the Respondent and communication dated 28th June, 2019 was addressed to him thereby granting him an opportunity of being heard in person and/or to make a written representation before the Committee on 15th July, 2019 at Kolkata. However, vide e-mail dated 15th July, 2019, it



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was brought to the notice of the Committee that the Respondent had expired on 14th April, 2019 and copy of his death certificate was procured for records as well.

3. The Committee noted that due to death of the Respondent, the matter became infructuous and accordingly the proceedings were abated.

4. Therefore, this Committee ordered that the proceedings in the matter against the Respondent **CA. Arup Kumar Das (M. No. 053564)** be 'Abated'.

Sd/-
[CA. Prafulla P. Chhajed]
Presiding Officer

Sd/-
[Smt. Anita Kapur]
Member, Govt. Nominee

Sd/-
[Shri Ajay Mittal, IAS (Retd.)]
Member, Govt. Nominee

Sd/-
[CA. Manu Agarwal]
Member

Sd/-
[CA. Debashis Mitra]
Member

Date: 15th July, 2019

Place: KOLKATA