

**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. Rajender Singh Meel (M.No.415102), Sikar in Re:**

**[PPR/164/15-DD/90/INF/16/BOD/485/2018]**

**CORAM:**

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

**In the matter of:**

**CA. Rajender Singh Meel  
S/o Shri. Laxman Singh Meel  
Panlawa Road,  
Vill & P.O. -Palri, Sector – 34A,  
Vaya-Kudan,  
SIKAR - 332031**

**.....Respondent**

**DATE OF FINAL HEARING: 18.07.2019**

**PLACE OF HEARING: NEW DELHI**

**PARTIES PRESENT:**

**Respondent : CA. Rajender Singh Meel**

**Findings:**

1. The Board noted that the Respondent was held guilty by the Director (Discipline) of Professional Misconduct falling within the meaning of Clauses (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949 on the charge

that the Respondent solicited the client and professional work by advertising his professional attainment in the Newspaper "Shekhawati Bhaskar", Sikar dated 12<sup>th</sup> April, 2015.

2. The Board on perusal of congratulation message published in newspaper **(A5)**, noted that at the end of the congratulation message it was written "*Courtesy by: M/s. G.M. Engineer, Manoj Kumar Meel, Sikar.*" Though the same indicates that the said publication was given by M/s. G. M. Engineer, yet the contents used in the message appears to be promotional in nature and were showing the Respondent's professional attainment and the same can be inferred on reading the congratulation message as under:-

*"Congratulation to "CA. Rajendra Meel on getting success in his first appeal in Income Tax Appellate Tribunal, Jaipur" and "CA. Rajender Meel is the first practicing CA of Sikar, who got such success."*

The Board also noted that apart from above, name of the Respondent and his mobile number was given in the said message.

3. The Board noted that the Respondent in respect of the alleged charge had submitted as under:
- That the alleged congratulation message was published without his knowledge and consent.
  - The cost of said publication was borne by them (M/s GM Engineer).
  - He had conveyed his displeasure to them regarding the publication on same day **(C-5)**.
  - They had assured him not to do the same things in future.
  - He is having no relation with M/s GM Engineer except the relation of client and consultant.
  - The invoice issued by publishing agency is in name of M/s G M Engineers.
  - Some conspiracy is being built against him and his client.
  - That he had not derived any benefit as he is employed with BSNL since December, 2016.
4. The Board also noted that the Respondent placed on record the copy of the 'bill no. 932' dated 14th April 2015 issued by newspaper agency M/s Shakhambhari Advertising Agency for the said advertisement which is in the name of M/s GM

Engineers to establish that advertisement was given by GM Engineers not by the Respondent.

5. The Board noted the submission of the Respondent who further stated that he conveyed his displeasure to the M/s GM Engineers regarding the publication on the same day and even M/s GM Engineers assured Respondent not to do the same in future.
6. In view of above, looking into the fact that the Respondent is not in practice and also the fact advertisement was published by M/s GM Engineers not by the Respondent and moreover the Respondent raised his concern on same day, the Board decided to hold him Not Guilty.

**CONCLUSION:**

7. Thus, the Board concluded that the Respondent is **NOT GUILTY** of Professional Misconduct falling within the meaning of Clauses (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949. Accordingly, in terms of the provisions of Rule 15(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules 2007, the Board passes Order for closure of the case.

*21*

**Sd/-**  
**(ATUL KUMAR GUPTA)**  
**PRESIDING OFFICER**

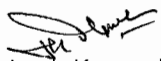
**Sd/-**  
**(ARUN KUMAR)**  
**GOVERNMENT NOMINEE**

**Sd/-**  
**(PRASANNA KUMAR D)**  
**MEMBER**

**DATE : 18.07.2019**

**PLACE : NEW DELHI**

Certified True Copy

  
Mukesh Kumar Mittal  
Assistant Secretary  
Disciplinary Directorate

The Institute of Chartered Accountants of India  
CAI Bhawan, I.P. Marg, New Delhi-110 002

