



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. Raghunath Bhalotia of M/s Raghunath Bhalotia & Co. (FRN 308063E), Kolkata on account of his death.

File No. : PPR/P/152/15-DD/67/Inf/16-DC/776/2018

CA. Raghunath Prasad Bhalotia (M. No. 013681)
M/s Bhalotia & Co.(FRN 308063E)
Chartered Accountants
Shop N o. 21, Kamdhenu Market
Ramkrishna Gaushala
Purani Bazar
Jamui – 311 307

..... 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 **26th December, 2017** which was accepted by the Disciplinary Committee, it was held that the Respondent CA. **Raghunath Prasad Bhalotia M/s Bhalotia & Co. (M. No. 053564)** was *Prima Facie* Guilty of Professional Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule 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 13th July, 2019, it was brought to the notice of the Committee that the Respondent had expired on 28th November, 2016 and copy of the death certificate of the Respondent 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.



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

4. Therefore, this Committee ordered that the proceedings in the matter against the Respondent **CA. Raghunath Prasad Bhalotia (M. No. 013681)** 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