



**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/305/16-DD/05/16-DC/647/2017)

Shri Laltu Pore  
Assistant General Manager  
Securities & Exchange Board of India (SEBI)  
Eastern Regional Office  
L & T Chambers, 3<sup>rd</sup> Floor  
16, Camac Street  
Kolkata – 700 017

..... 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 : 15<sup>th</sup> July, 2019

Place of Final Order : Kolkata

1. That vide Prima Facie Opinion of the Director (Discipline) dated 12<sup>th</sup> July, 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 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 28<sup>th</sup> 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 15<sup>th</sup> July, 2019 at Kolkata. However, vide e-mail dated 15<sup>th</sup> July, 2019; it



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was brought to the notice of the Committee that the Respondent had expired on 14<sup>th</sup> April, 2019 and copy of the death certificate of the Respondent was procured on record 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 extant 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: 15<sup>th</sup> July 2019**

**Place: KOLKATA**