



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

DISCIPLINARY COMMITTEE [BENCH-III (2020-21)]
[Constituted under section 21B of the Chartered Accountants Act, 1949]

ORDER OF ABATEMENT OF THE PROCEEDINGS AGAINST CA. R.N. SUBRAMANIAN
(M.NO.014940), CUDDALORE, TAMIL NADU ON ACCOUNT OF HIS DEATH

File No. : PPR/P/144/17/DD/128/TAMC/INF/2017/DC/1152/2019

CA. R.N. Subramanian (MNo. 014940)
19/8-A,
Appavu Street,
Cuddalore 607 001

..... Respondent

Members Present :

CA. Atul Kumar Gupta, Presiding Officer
Smt. Anita Kapur, Member (Govt. Nominee)
Shri Ajay Mittal, Member (Govt. Nominee)
CA. Chandrashekhar Vasant Chitale , Member
CA. Manu Agarwal, Member

Date of Final Order : 17th August, 2020 through video conferencing
Place of Final Order : Gurugram

1. That vide Prima Facie Opinion of the Director (Discipline) dated 21st June, 2019 which was accepted by the Disciplinary Committee, it was held that the Respondent **CA. R.N. Subramanian (M.No. 014940)** was *Prima Facie* Guilty of Professional Misconduct falling within the meaning of Clause (1) of Part II 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 9th march, 2020 was addressed to him thereby granting him an opportunity to make a written submission before the Committee within 14 days of the receipt of the communication. However, vide letter dated 14th March 2020, it was brought to the notice of the Committee that the Respondent had expired on 4th September, 2019 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.

(M)

B

CA. R.N. Subramanian (MNo. 014940)



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 **CA. R.N. Subramanian (MNo. 014940)** be 'Abated'.

Sd/-
[CA. Atul Kumar Gupta]
Presiding Officer

Sd/-
[Smt. Anita Kapur]
Member, (Govt. Nominee)
(approved & confirmed through e-mail)

Sd/-
[Shri Ajay Mittal]
Member, (Govt. Nominee)
(approved & confirmed through e-mail)

Sd/-
[CA. Chandrashekhar Vasant Chitale]
Member
(approved & confirmed through e-mail)

Sd/-
[CA. Manu Agrawal]
Member
(approved & confirmed through e-mail)

(10)

Date: 16th December, 2020 through video conferencing

Certified to be true copy
Mohita Khanna
CA. Mohita Khanna
Assistant Secretary,
Disciplinary Directorate
The Institute of Chartered Accountants of India,
ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032

✓