



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. J. THAYALAN (M. NO. 025682),
CHENNAI ON ACCOUNT OF HIS DEATH

File No. : PPR/P/130/17/DD/114/TAMC/INF/17—DC/1167/2019

CA. J. Thayalan (M.No. 025682)
"SM Plaza",
New No.93 (Old No.45),
Office No. 4 & 5,
Armenian Street, Third Floor
CHENNAI – 600 001.

..... 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 : 24th August, 2020 through video conferencing
Place of Final Order : New Delhi

1. That vide Prima Facie Opinion of the Director (Discipline) dated **15th July, 2019** which was accepted by the Disciplinary Committee, It was held that the Respondent **CA. J Thayalan (M.No. 025682)** 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 **14th August, 2020** 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 **24th August, 2021** through video-conferencing. However, vide letter dated **18th August, 2020**, it was brought to the notice of the Committee that the Respondent had expired on **7th June, 2018** 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.

CA. J. Thayalan (M.No. 025682)



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4. Therefore, this Committee ordered that the proceedings in the matter against the Respondent CA. J Thayalan (M.No. 025682) 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)

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, Shahdra, Delhi-110032