



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

PPR/117/2019/DD/09/INF/19/BOD/556/2020

ORDER UNDER SECTION 21A(3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 15(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

In the matter of:

CA. Narendra Kumar Jha (M. No. 411625), Jamshedpur in Re:

[PPR/117/2019/DD/09/INF/19/BOD/556/2020]

**MEMBERS PRESENT:**

CA. Prasanna Kumar D., Presiding Officer (In person)  
Mrs. Rani Nair, (IRS, Retd.), Government Nominee (Through video conferencing)  
CA. Satish Kumar Gupta, Member (Through video conferencing)

Date of Final Hearing: 11<sup>th</sup> February, 2022

1. The Board of Discipline vide Report dated 1<sup>st</sup> February, 2022 held that **CA. Narendra Kumar Jha (M. No. 411625)** is Guilty of "Other Misconduct" falling within the meaning of Item (2) of Part IV of First Schedule to the Chartered Accountants Act 1949 read with Section 22 of the said Act.
2. An action under Section 21A(3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Narendra Kumar Jha** and communication dated 8<sup>th</sup> February, 2022 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before the Board on 11<sup>th</sup> February 2022.
3. **CA. Narendra Kumar Jha** appeared before the Board on 11<sup>th</sup> February, 2022 through video conferencing and made his oral representation thereat.
4. The Board has carefully gone through the facts of the case and also the oral representation of **CA. Narendra Kumar Jha**.
5. As per the Findings of the Board as contained in its report, the Board noted that **CA. Narendra Kumar Jha** was appointed as Centre Superintendent by the Ind AS (IFRS) Implementation Committee ("Informant") vide its email dated 17<sup>th</sup> June, 2016 for IFRS Certificate Course Examination held on 26<sup>th</sup> June 2016 at Jamshedpur and it was alleged that **CA. Narendra Kumar Jha** was unable to exercise proper vigil as was expected from him, resulting in all the 39 candidates resorting to copying in varying degrees.

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6. The Board while looking into the whole chronology of events vis-a-vis the role and the responsibility of CA. Narendra Kumar Jha as Centre Superintendent observed that CA. Narendra Kumar Jha had only been a mute spectator disregarding the onerous responsibility and faith placed on him in ensuring the smooth conduct of the IFRS Certificate Course Examinations. The Board recorded with displeasure that CA. Narendra Kumar Jha was duty-bound to inform about copying directly to the concerned authority as it was a sensitive matter and due to such unfortunate incident, the said Examination had to be canceled which raised questions about the integrity and robustness of the examination system of the ICAI. Being a Member of the Institute, CA. Narendra Kumar Jha was expected to adopt the highest Standards of ethical behavior and professional compliance of the Guidelines issued in this regard, but he failed to do so. Thus, the Board held that CA. Narendra Kumar Jha is Guilty of "Other Misconduct" falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act 1949 read with Section 22 of the said Act.

7. Upon consideration of the facts of the case, the consequent misconduct of CA. Narendra Kumar Jha (M. No. 411625) and keeping in view his oral representation before it, the Board decided to Reprimand CA. Narendra Kumar Jha (M. No. 411625).

Sd/-  
CA. PRASANNA KUMAR D.  
(PRESIDING OFFICER)

DATE: 11<sup>th</sup> February, 2022

सही प्रतिलिपि होने के लिए प्रमाणित /  
Certified to be true copy

  
शिका मथ तिवारी / Shikha Math Tawari  
कार्यकारी अधिकारी / Executive Officer  
अनुरासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032  
ICAI Bhawan, Vishwas Nagar, Shahdra, Delhi-110032

**CONFIDENTIAL****BOARD OF DISCIPLINE****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****File No. : PPR/117/2019/DD/09/INF/19/BOD/556/2020****CORAM:**

CA. Prasanna Kumar D., Presiding Officer	(in person)
Smt. Rani Nair, (IRS, ret'd.), Government Nominee	(through video conferencing)
CA. Satish Kumar Gupta, Member	(through video conferencing)

**In Re:**

CA. Narendra Kumar Jha (M. No. 411625), Jamshedpur	....Respondent
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DATE OF FINAL HEARING	:	3 <sup>rd</sup> January, 2022
PLACE OF FINAL HEARING	:	New Delhi/ through video conferencing

**PARTIES PRESENT:**

Respondent	:	CA. Narendra Kumar Jha
Counsel for the Respondent	:	CA. Lakshay Gupta

**FINDINGS:****Charge alleged:**


1. The Board noted that the Respondent was appointed as Centre Superintendent by the Ind AS (IFRS) Implementation Committee (hereinafter referred to as the "Informant") vide its email dated 17th June, 2016 for IFRS Certificate Course Examination held on 26th June 2016 at Jamshedpur. It is alleged that the Respondent was unable to exercise proper vigil as was expected from him, resulting in all 39 candidates resorting to copying in varying degrees who appeared in the said Exam.

**Brief of proceedings held:**

2. During the hearing held 3<sup>rd</sup> January 2022, the Respondent alongwith his Counsel was present before the Board through video conferencing. The Respondent was put on oath. The Respondent alongwith his Counsel confirmed that they have read and understood the contents of the modalities and protocols of e-hearing and follow them. Thereafter, the charges alleged against the Respondent were taken as read with the consent of the Respondent. On being asked by the Board as to whether the Respondent pleaded guilty in respect of the charges against

him, he replied in negative and his Counsel made his submissions before the Board. The Respondent was examined by the Board. On consideration of the documents and submissions on record, the Board decided to conclude the proceedings in the case.

**Brief of the submissions of the Respondent:**

3. The Board noted that the Respondent in his defence, inter-alia, submitted as hereunder:-
  - a. As per Regulation 203 of CA Regulations, 1988, the Secretary of the said Committee was nowhere allowed to suo-moto file complaint against any member of the Institute under the said Regulation being a prior direction or Order of the Committee is mandatory for complaint to be filed against the member.
  - b. The Secretary, including Deputy Secretary, has to perform duties assigned to him under aforementioned Regulations or any other duty specifically prescribed under the Chartered Accountants Act, 1949 and/or The Chartered Accountants Regulations, 1988 whereas nowhere under the aforesaid Act or Regulations, it is prescribed that the Secretary or Deputy Secretary can act as an Enquiry Officer for conducting enquiry proceedings against the member of Institute. The Secretary has been assigned administrative and functional duties to ensure proper discharge of functions of Council whereas conducting enquiry against the professionals is not part of their work profile. In case where enquiry against a member of Institute is to be conducted, a member of the Council is to be appointed to conduct such enquiry and submit a detailed report before the Council by him. As such, impugned appointment of Secretary as an Enquiry Officer is invalid and consequently the impugned Enquiry report prepared by the Enquiry Officer and Prima Facie Opinion prepared by the Director(Discipline) by placing reliance on such case is void-ab-initio and deserves to be quashed.
  - c. The Enquiry report and the Report of the Answer Paper Examiner are unsigned and deemed to be incomplete and unaccountable.
  - d. The Enquiry report is ultra-vires the terms of reference prepared and sent to him by the Secretary, Ind-AS (IFRS) Implementation Committee.
  - e. The Proceedings are time barred as per the requirements of Rule 8 read with Rule 7 of the CA Rules 2007.
  - f. The Director(Discipline) has not recorded any satisfaction that the information received from the Secretary, Ind-AS (IFRS) Implementation Committee deserves any further enquiry, investigation etc. from the Respondent and other stakeholders of the matter being no such satisfaction have been quoted or relied upon in the notice issued on 25.03.2019 or in the final Prima Facie Opinion (PFO) prepared. In 'Information Cases', the Director(Discipline) shall initiate investigation in respect of the impugned matter only after recording satisfaction in such regard. As such the impugned notice dated 25.03.2019 is bad in law and should be quashed.
  - g. The Council has neither examined the matter nor given an 'Opinion' to hold the Respondent Guilty under Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act 1949. 

- h. The attendance sheet was received in soft copy by the Centre Co-Ordinator and the seating plan was prepared by him only. Thereafter, on the day of assessment test, it was ensured that proper attendance was marked for each candidate after proper verification.
- i. Further, to the best of infrastructure available at the Examination Centre, seating plan prepared by the Centre Co-Ordinator was implemented and candidates were made to sit accordingly and it was ensured that any incident of copying by any candidate can be prevented by making them sit far apart to the best possible extent.
- j. As per seating plan prepared by the Branch Co-Ordinator, the students were allotted seats in the Examination Centre and it was made sure that question papers were distributed in such a manner that no candidate having roll number adjacent to each other get same set of question paper.
- k. The Examination Centre selection was not the responsibility of the Respondent but it was communicated to him that exam will be conducted at Jamshedpur Branch Library on 26/06/2016 at 10:00 AM and he had to reach there one hour before the exam, which was duly adhered.
- l. The seating arrangement at the Examination Centre was primary responsibility of Jamshedpur Branch Authorities to review whether necessary facility is available to conduct exam for 39 candidates or not whereas the Respondent was appointed to ensure that the candidates are seated as per the seating plan determined by the branch officials and the guidelines regarding distribution of different set of question paper to candidates having roll numbers adjacent to each other is adhered with. Further, to ensure that proper attendance sheet has been prepared as per the requirement of ICAI and after completion of exam, both seating plan as well as the attendance sheet to be sent to ICAI at New Delhi through courier. Complete seating plan and attendance sheet was duly sent to the ICAI at New Delhi by the branch officials. The branch officials were aware of the fact that the Jamshedpur Branch Library will not be appropriate place to conduct the impugned exam but they continued with the same premise and didn't made any extra effort to ensure proper conduct of exam such as installation of CCTV camera or time slot wise examination for different set of candidates to ensure that any such incidence of copying can be prevented.

#### **Observations and Findings of the Board:**

4. The Board observed that the Respondent raised certain technical objections with respect to the admissibility of the documents/authority on the basis of which the instant 'Information' case has been initiated and decided to deal with the same before arriving at its findings on the conduct of the Respondent.
5. As regard the plea of the Respondent that the Secretary of the Committee was nowhere allowed to suo-moto file complaint against any member of the Institute under the CA Regulations 1988 and the Secretary or Deputy Secretary cannot act as Enquiry Officer , the Board observed that Section 15(2) of the CA Act 1949, provides as under: WB

*the duties of the Council shall include .....*

(j) the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;

Further, Section 17(2) of the CA Act 1949, provides as under:

*The Council may also form such other Committees from amongst its members as it consider necessary for the purpose of carrying out the provisions of this Act,*

Also, Regulation 203 of the CA Regulations 1988 provides the Powers and duties of the Secretary as under:

*"Subject to the general supervision of the President and/or the relevant Standing Committee, the Secretary shall exercise and perform, in addition to the powers and duties specified by the Act and/or these Regulations in this behalf, the following powers and duties, viz.*

*(23A) authorising any officer of the Institute to exercise or discharge any powers or duties under items (7), (9), (10), (11), (12), (16), (17), (18) and (19), as may be considered necessary from time to time."*

Thus, on a combined reading of the above, the Board held that due process had been followed before initiating the 'Information' case against the Respondent. Also, Section 21(2) of the Chartered Accountants Act, 1949 empowers the Director(Discipline) to initiate disciplinary proceedings on receipt of any information or complaint alongwith the prescribed fee and arrive at a prima facie opinion on the occurrence of the alleged misconduct. Accordingly, the plea raised by the Respondent is not maintainable.


6. With respect to the plea of the Respondent that the Enquiry Report dated 5<sup>th</sup> December, 2016 and the Report of the Answer Paper Examiner filed by the Informant was unsigned and that the Enquiry Report was ultra-vires the Terms of Reference, the Board observed that the instant 'Information' case had been initiated against the Respondent on the basis of the Enquiry Report and the Report of the Answer Paper Examiner which was received by the Disciplinary Directorate from the Ind AS (IFRS) Implementation Committee of ICAI through proper Official channel/email. The Respondent also submitted his written statement and additional documents as called for from him at the Prima Facie Opinion stage wherein the basis of initiation of the instant case/documentary evidences in support of the allegation were same. It was for the first time that the said issue by raised by the Respondent. The Board observed that the Respondent seems to have raised this technical issue at the stage of hearing only to divert the attention of the Board from the core concern and, thus, the Board was of the view that the argument raised by the Respondent is not tenable.
7. With respect to the plea that the proceeding are time barred and the Director(Discipline) did not record any satisfaction that the information received from the Secretary, Ind-AS (IFRS) Implementation Committee deserves any further enquiry, investigation etc., the Board observed that the extant proceedings were initiated under Section 21 of the Chartered Accountants Act, 1949 read with Rule 7 of

Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 and due compliance of the necessary procedures and the Rules and Regulations has been made at each and every stage of the processing of the case.

8. With respect to the plea of the Respondent regarding non-fulfillment of the requirement stipulated in Clause (2) of Part IV of the First Schedule, the Board referred to Para 15 of the Order dated 13th May, 2017 passed by the Hon'ble Appellate Authority in the matter of *Gyan Prakash Agarwal (Appeal No. 08/ICAI/2014)*, *Rajiv Maheshwari (Appeal No. 05/ICAI/2014)* and *Sameer Kumar Singh Vs. ICAI (Appeal No. 07/ICAI/2014)* wherein it is held as under:

*"15. Based on the above and by taking note of the written submissions made on behalf of the Institute of Company Secretaries of India, the Institute of Cost Accountants of India and the Institute of Chartered Accountants of India containing the detailed Page 9 of 14 analysis of the issue in question, we are of the considered view that the proper and correct interpretation which can be given to Clause (2) of Part-IV of the First Schedule to the respective Acts, in the light of the principles laid down and having regard to the case laws of various courts and further considering the basic objects, reasons and purpose of the amendment brought in the statutes as quoted above is that, 'Prima facie Opinion (PFO)' formed by the Director (Discipline) in all such complaints / information cases serves the purpose for proceeding further for taking disciplinary action against the errant members as in terms of the amended mechanism for conduct of cases, it is the Director (Discipline) who has to form the first Prima Facie Opinion for the disciplinary proceedings to be initiated. Therefore, the opinion of Council as is mentioned in the clause (2) of Part-IV of the First Schedule to the Act has to be given a purposive meaning and has to be read in consonance with the letter and scheme of the enactment".*

Hence, the issue had already been decided by the Hon'ble Appellate Authority, and therefore, there is no merit in the argument of the Respondent in this regard.

9. With respect to the plea that the attendance sheet was received in soft copy by the Centre Co-Ordinator and the seating plan was prepared by him only, the Board observed that involvement of the Respondent in said misconduct cannot be ruled out merely on the plea that Centre Co-Ordinator, Exam Observer or Invigilators were responsible for proper conduct of the said examination and adopt proper vigil mechanism. The Board further observed that the role of the Respondent being Centre Superintendent is vital and as such he cannot be allowed to take such a plea to save his skin from the extant Disciplinary proceedings. With respect to other pleas raised by the Respondent, the Board observed that Respondent being member of the Institute was entrusted with higher responsibility only after considering his experience, training and past conduct and such a mistake to allow the aspirants to involve in cheating activities conclusively impacts the image and standing of the Institute. Accordingly, all the technical objections raised by the Respondent are duly dealt with before deciding the issues against the conduct of the Respondent while acting as Centre Superintendent for IFRS Certificate Course Examination held on 26th June 2016 at Jamshedpur. 

10. Thereafter, the Board noted that the Guidelines for evaluation test contained the role & responsibilities of the Respondent which inter-alia states as follows:
- *On the day of Examination, the Centre Superintendent and invigilator(s) must reach the examination center at least one hour before the commencement time of the examination i.e. they must reach the Centre by 9:00 AM*
  - *The attendance sheet must be referred for making seating arrangement in the examination hall/ room(s) in such a way that the candidates must be seated ideally in rows far enough apart that they cannot copy from another candidate's answer sheet.*
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  - *The confidential material in the sealed packet(s) should be opened at 9:30 A.M. on the day of Examination only in the presence of the Centre Superintendent deputed by ICAI, and at least one invigilator. It should be noted that the seals placed at various points on the packets should be intact and in case of any tampering with the packet, the matter must be reported immediately.*
11. The Board also noted that in this matter an enquiry was also ordered vide office note dated 29th September 2016 by the then President, ICAI in consultation with Chairman, Ind AS (IFRS) Implementation Committee appointing an Enquiry Officer being Deputy Secretary (Council) to investigate into the alleged mass copying. Enquiry was conducted on 14th & 15th October 2016 and Enquiry report was submitted on 5th December 2016 by the Enquiry Officer . The findings of Enquiry Officer are as under: -
- a. At the outset, it was noted that enquiry report was based on papers on record as well as interaction held by Enquiry Officer with four examination functionaries and 38 candidates (one could not attend interaction being not well)
  - b. The Enquiry Officer inspected the venue and reported that the examination was held in a library situated on the ground floor of the premises in which Jamshedpur branch of the Institute was operating. The library/ examination hall, at the time of examination, had 10 tables each 7 feet long wherein 39 candidates were made to sit. As per observation of Enquiry Officer "the examination hall was very cramped for seating of 39 candidates as a 7 feet table for four candidates would mean they were rubbing shoulders with one another". Further, following submissions were reported to be made before the Enquiry Officer :

**Submissions made by Centre Superintendent:-**

- The examination was initially proposed to be held in the regular examination center of the Institute which is a reputed college, but since the said college was not able to spare its premises on 26th June, 2016, it was decided to hold the examination in the library of RMCE premises, in which premises the branch office was located.
- As per guidelines of test received from the ICAI, the candidates were seated roll number wise one behind the other in five rows. Two columns of seating were made with a passage in between. The question papers which were in two series were distributed alternatively so that no two candidates seated behind one another or seated on either side get the same series of question papers.

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- The seating plan as well as attendance sheet duly signed by the candidates was sent to Delhi office after the examination was over along with the answer books. He did not preserve a copy of the seating plan or attendance sheet. Since he did not have seating plan with him, he drew the seating plan in a piece of paper.
- He was present in the examination hall throughout the duration of the examination along with two invigilators and that copying was not resorted to by candidates.

When the Enquiry Officer checked up with the Delhi office to get a copy of the seating plan and attendance sheet, it was informed that both these documents were not received by them from the Centre Superintendent.

#### **Submissions made by Invigilators:-**


- *Contradicting the Center Superintendent, the invigilators stated that though there were 10 tables for 36 candidates, but they have taken one table for themselves to keep the stationery such as unused answer books, unused question papers, attendance sheet, seating plan etc. The invigilators also mentioned that they along with Center Superintendent had distributed the question papers to the candidates.*

#### **Submissions made by Candidates before Enquiry Officer:**

*It is noteworthy that all the candidates had following similar submissions to make:*

- *They did not resort to copying.*
- *The answers could be similar because the faculty was the same, the presentations given by the faculty was the same and they had done combined study.*
- *They do not remember answers to any questions because of time lag of three and a half months.*
- *IFRS is a new subject for them, therefore, they had mugged up the answers from the text book and presentations.*
- *They did not appear again in the examination held on 18<sup>th</sup> September, 2016 as they were busy with tax audit work (only one candidate not holding COP appeared in the next examination and he has reportedly failed).*
- *It is also noteworthy that 19 candidates could vaguely remember the position of their seat during examination. Out of these 19, the seating position indicated by 13 candidates does not match with the seating plan drawn by the Centre Superintendent. CA. Subarna Saha Hazra, M.No. 422427, Roll No.JM-34 and CA. Biswanath Hazra, M.No. 420736, Roll No.JM-33, both husband and wife were candidates and both were seated adjacent to each other, though their roll numbers were one after the other (emphasis added).*

Further, from "Submissions by candidates" the observations of Enquiry Officer with respect to seating position indicated by candidates the Enquiry Report states as follows:

Those "19 candidates could vaguely remember the position of their seat during examination. Out of these 19, the seating position indicated by 13 candidates does not match with the seating plan drawn by the Centre Superintendent. CA. 

Biswanath Hazra (M. No. 422427) and CA. Biswanath Hazra (M. No. 420736) roll no. JM-33 both husband and wife were candidates and both were seated adjacent to each other, though their roll number were one after the another”

Further, the Report of Answer Paper Examiner was also brought on record, which stated as follows:

- The distribution of papers was in 2 codes and all questions in both the codes were same except sequence for objective type questions remains changed.
- Summary of observations:
  - i) How all participants can clear the exam even with excellent scores very close to each other's marks (i.e. 100% result).
  - ii) Correct answers could be common, but how can the wrong answer with a same wrong option be same for all.
  - iii) How wrong word/ sentence can be used by all participants in their answers.
  - iv) How the technical drafting of standard can be written in the exam by all participants following same language, way of presentation and in most of the cases even close to word to word.

12. The Board also noted that Enquiry Officer in “Observation and conclusion” reported to have personally gone through the answer books, compared them with the text book to cross verify the comments of examiner which he found were correct. He also observed that “no particular sequence of seating was followed by candidates. As per him, the candidates had chosen their own place to sit whereby the requirement of two adjacent candidates not getting same question papers was not met”. A copy of seating plan could not be produced by Centre Superintendent as he said that he had sent it to Delhi office, but the Delhi office confirmed that they have not received the same.

13. The Board on considering the Report of Enquiry Officer, Guidelines for Evaluation Test, Report of Answer Paper Examiner, and submission of the Respondent observed as follows:

- a. The report of answer paper examiner raised doubts on mass copying based on his detailed evaluation of answer sheets across the Centre. It was viewed that it cannot be accepted that it was a mere coincidence that in multiple choice questions, the candidates have marked same right and same wrong options. In this connection it has been very validly pointed out that the correct answers could be common, but how can the wrong answer with a same wrong option be same for all.
- b. The invigilator(s) have also contradicted the Respondent, in his presence regarding number of tables used for seating the candidates. The Respondent also did not rebut what the invigilators stated as regards seating arrangements which was not in line with what he stated during his interrogation which raises

- doubt on the authenticity of other submissions being made by him before the Enquiry Officer and in the current Disciplinary proceedings.
- c. As per the report of Enquiry Officer , during interrogation only 19 candidates out of total 39 could remember the position of their seat during examination. Out of these 19, the seating position indicated by 13 candidates did not match with the seating plan drawn by the Respondent. Further, the copy of seating plan could not be produced by the Respondent as he said that he had sent it to Delhi, but Delhi office confirmed that they have not received the same.
14. Further, when the Director(Discipline) sought additional documents from the Respondent under Rule 8(5) namely, copy of correspondences, if any, whereby he has brought the incidence of mismanagement at Examination Centre to the notice of Managing Committee/ Chairman of the Branch or to any other appropriate authority, he could not produce the same, meaning thereby that he was actively involved in the entire episode of mass copying resorted by the candidates.
15. The Board also relied upon the Report of the Enquiry Officer which is based on an actual visit of the examination Centre and also observations of the answer paper Examiner. The Board observed that both the Enquiry Officer and Examiner were independent individuals who were appointed by the Institute at different points of time to investigate the matter differently still their observations led to the same conclusion against the Respondent.
16. The Board while looking into the whole chronology of events vis-a-vis the role and the responsibility of the Respondent as Centre Superintendent observed that the Respondent had only been a mute spectator disregarding the onerous responsibility and faith placed on him in ensuring the smooth conduct of the IFRS Certificate Course Examinations. The Board records with displeasure that the Respondent was duty-bound to inform about copying directly to the concerned authority as it was a sensitive matter and due to such unfortunate incident, the said Examination had to be canceled which raised questions about the integrity and robustness of the examination system of the ICAI.
17. The Board is of the view that being a Member of the Institute, the Respondent was expected to adopt the highest standards of ethical behavior and professional compliance of the Guidelines issued in this regard, but he failed to do so. Thus, such an act on the part of the Respondent brought disrepute to the profession and accordingly, the Respondent is held Guilty in respect of the charge alleged.

**CONCLUSION:**

18. Thus, in conclusion, in the considered opinion of the Board, the Respondent is **GUILTY** of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with section 22 of the said Act.

Sd/-

CA. PRASANNA KUMAR D.  
(PRESIDING OFFICER)

Date: 1<sup>st</sup> February, 2022

प्रमाणित सत्य प्रतिलिपि / Certified true copy

*Prasanna*  
आर. एस. श्रीवास्तव / R. S. Srivastava  
सहायक सचिव / Assistant Secretary  
अनुशासनसम्बन्धित निदेशालय / Disciplinary Directorate  
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The Institute of Chartered Accountants of India  
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