



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

[PR/360/14-DD/03/2015/BOD/383/2017]

**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. Aditya Agarwal,  
4/56, Old Double Story,  
Lajpat Nagar IV,  
New Delhi-110024**

**...Complainant**

**-Vs.-**

**CA. Seema Mehta (M. No. 511861)  
K-40, 1st Floor,  
Old Double Storey  
Lajpat Nagar IV,  
New Delhi - 110024**

**...Respondent**

[PR/360/14-DD/03/2015/BOD/383/2017]

**MEMBERS PRESENT (physically at ICAI Bhawan, Indraprastha Marg, New Delhi):**

**CA. Prasanna Kumar D., Presiding Officer**

**Ms. Dolly Chakrabarty (IAAS, Retd.), Government Nominee**

**CA. (Dr.) Raj Chawla, Member**

**Date of Final Hearing: 22<sup>nd</sup> April, 2022**

1. The Board of Discipline vide Report dated 1st February, 2022 held that **CA. Seema Mehta** 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 Act.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Seema Mehta** and communication dated 08th April, 2022

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was addressed to her thereby granting her an opportunity of being heard in person and/or to make written representation before the Board on 22<sup>nd</sup> April, 2022.

3. The Respondent was not present before the Board on 22<sup>nd</sup> April 2022 despite the due service of the notice of hearing for award of punishment. The Board took into view the provisions of Rule 15(1) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 which provides as under:

*“ On arriving at a finding under sub-rule (9) of rule 14 that the respondent is guilty of professional or other misconduct, the Board of Discipline shall give the respondent an opportunity to be heard before passing any order under sub-section (3) of section 21A of the Act: Provided that if the respondent does not appear before the Board of Discipline at the time directed to do so when given such an opportunity to be heard, the Board of Discipline shall presume that he has nothing more to represent before it and shall pass orders under sub-section (3) of section 21A of the Act.”*

Accordingly, the Board decided to consider the case of CA. **Seema Mehta** for award of punishment.

4. The Board has carefully gone through the facts of the case along with the documents on record.
5. As per the Findings of the Board as contained in its report, the Respondent was primarily held liable on account of use of offensive language in her communication with the Complainant and his family members while being associated with the Complainant firm in a professional capacity i.e. as a Paid Assistant in the Complainant firm. The Board viewed that email correspondence addressed by CA. Seema Mehta to the Complainant and other senior Members of the Institute is unwarranted and if the Respondent had any issue with the Complainant she ought to have approached appropriate forum and initiate Civil/ Criminal proceedings against the Complainant to protect her from such harassment as counter alleged by her in her written submissions. Alleged harassment met by her does not give her any ground to use derogatory language with her professional colleagues. The Board was also of the view that being a Member of the Institute she was expected to adopt the

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highest standards of ethical behavior not only in the execution of her professional assignments but, also while dealing with her professional colleagues which in the instant case was clearly lacking. Thus, such an Act on the part of her is unbecoming of a Chartered Accountant and has clearly brought disrepute to the profession. Thus, it has already been held that 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.

6. Upon consideration of the facts of the case and the consequent misconduct of CA. Seema Mehta, the Board decided to Reprimand CA. Seema Mehta (M.No.511861) and also imposed a fine of Rs.50,000/- (Rs. Fifty thousand only) upon her payable within a period of 60 days from the date of the receipt of the Order.

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

Sd/-  
Ms. DOLLY CHAKRABARTY (IAAS, ret'd.)  
(GOVERNMENT NOMINEE)

Sd/-  
CA. (Dr.) RAJ CHAWLA  
(MEMBER)

DATE: 2<sup>nd</sup> June, 2022

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

*Arun Kumar*  
अरुण कुमार / Arun Kumar  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनानुसंध निदेशालय / Disciplinary Directorate  
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032  
ICAI Bhawan, Vishwas Nagar, Shahdara, 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. : PR/360/14-DD/03/2015/BOD/383/2017**

**CORAM:**

**CA. Prasanna Kumar D., Presiding Officer (Attended physically)**

**Smt. Rani Nair, (IRS, retd.), Government Nominee (Through video conferencing)**

**In the matter of:**

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4/56, Old Double Story,  
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**...Complainant**

**-Vs.-**

**CA. Seema Mehta (M. No. 511861)  
K-40, 1st Floor,  
Old Double Storey  
Lajpat Nagar IV,  
New Delhi - 110024**

**...Respondent**

**DATE OF FINAL HEARING : 24<sup>th</sup> December, 2021**  
**PLACE OF FINAL HEARING : New Delhi/ through video conferencing**

**PARTIES PRESENT:**

**Complainant : None**  
**Respondent : None**



## **FINDINGS:**

### **Brief Background of the case:**

1. The Complainant is a firm of practising Chartered Accountants under the name, M/s. Aggarwal & Rampal since 1981. The Respondent was appointed as 'Manager (Audit & Taxation)' since April, 2, 2012 in the Firm and was handling professional work of the Complainant's clients on behalf of the Firm. The Respondent had not been attending the office since 10th October, 2013. The Complainant's office tried to contact the Respondent numerous times to know about her whereabouts but she did not even bother to respond to the Complainant's phone calls neither she handed over the list of pending work nor the Official files / documents in her possession. In the month of November 2013, the Complainant came to know that she has started working in some other Firm / Company, accordingly, the Complainant terminated her employment.
  - 1.1 Since the time the Respondent has left the Complainant's firm, the Complainant, including his Senior partners i.e. Mr. Vinay Aggarwal and Mr. Praveen Kumar Rampal have been receiving derogatory and abusive SMS and emails from the Respondent, copy of few emails are attached. On 28th September, 2014, the Complainant received a call from the Respondent from phone No. 91 7065293070, she used derogatory and abusive language and even threatened the Complainant of dire consequences and that she will come to his office with anti-social elements for reasons best known to her. She has been sending derogatory and abusive SMS and emails on regular basis.
  - 1.2 After receiving continuous derogatory SMS and emails from her, the Complainant was left with no option but to lodge a police complaint against the Respondent and submitted the copy of the said complaint filed by him.

### **Charge alleged:**

2. The Board noted the charges alleged against the Respondent as under:-
  - a. The Respondent while working as 'Manager' (Audit & Taxation) with the Complainant's firm stopped attending office since 10.10.2013. The Complainant tried to contact her but she did not bother to respond and even did not hand over the list of pending work or official files in her possession.
  - b. The Complainant received a call from 7065293070, wherein the Respondent used derogatory language and threatened the Complainant that she will come to his office with anti-social elements and the Respondent also sent abusive emails to the Complainant.

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The Board noted that the Director(Discipline) in his Prima Facie Opinion dated 7<sup>th</sup> November, 2017 held the Respondent Guilty in respect of the Charge specified at 2(b) above and the Board of Discipline concurred with the said view of the Director(Discipline).Accordingly, the conduct of the Respondent was examined by the Board in respect of the Charge specified at 2(b) above only.

**Brief of Proceedings held:**

3. During the hearing held on 24<sup>th</sup> December 2021, the Board noted that neither the Complainant nor the Respondent was present before it and also there was no communication as regards their non-appearance. The Board also noted that the Complainant had appeared before it on the last hearing held in the case on 17<sup>th</sup> December 2021 and made his detailed oral submissions. Although, the Respondent had made her written submissions in the case, she never appeared before the Board despite the case having been listed on various occasions/dates and adjourned for the reasons as listed hereunder:

1<sup>st</sup> Hearing – 11<sup>th</sup> July, 2019 – Adjourned due to non- appearance of the parties.

2<sup>nd</sup> Hearing – 31<sup>st</sup> October, 2020 - Adjourned at the request of the Respondent.

3<sup>rd</sup> Hearing – 19<sup>th</sup> December, 2020 - Adjourned at the request of the Respondent.

4<sup>th</sup> Hearing – 18<sup>th</sup> January, 2021 - Adjourned to give one more opportunity to the Respondent to defend her case.

5<sup>th</sup> Hearing – 17<sup>th</sup> December, 2021 – Adjourn to give final opportunity to the Respondent.

Accordingly, on consideration of the documents and submissions on record, the Board decided to conclude the proceedings in the case.

**Submissions of the Respondent:**

4. The Board noted that the Respondent in her defence, inter-alia, stated as hereunder:-
  - a. The Respondent received SMS Text message from the Complainant's Senior Partner who's also the party to the complaint. On 16/07/2016, Respondent received an SMS text message on her mobile from CA. Vinay Aggarwal

- i. Who is the father of the Complainant; also
  - ii. The Senior most and founding partner of the CA Firm "Aggarwal & Rampal" and also
  - iii. One of the parties to the complaint.
- b. They invited the Respondent to connect with them on Linked in using the Linked in Connection via SMS. The Respondent has received an email from an unknown person claiming as the ex-employee of the Complainant's Firm.
- c. The Respondent submitted the relevant judicial pronouncements as under to support her contention of ought to have been provided sufficient opportunity of being heard before being held guilty especially when she was held Not Guilty in respect of the first allegation:-
  - i. Held by the Hon'ble Supreme Court of India in the case of Union of India and Anr Vs Tulsiram Patel & Ors. on 11/07/1985 (Ann D1) regarding the rule of natural justice i.e. Audi alteram partem rule
  - ii. Held by the Hon'ble Supreme Court in the case of Canara Bank Vs Sh. Debasis Das 4SCC557 (Appeal civil 7539 of 1999) on 12/03/2003.
- d. Regarding the threatening call, the Respondent submitted that the said phone number does not belong to her and the said allegation is completely false.
- e. Regarding the abusive emails, the Respondent submitted that she would submit her defence on merits of the case and also on the basis of the legal view in this regard alongwith the judicial pronouncements.
- f. She was subject to harassment and humiliation during the employment as well as after the employment.
- g. Regarding the email dated 14/11/2013, sent by the Respondent for increase in salary and the reason for leaving the job is salary, the Respondent submitted that she received copy of Complainant's rejoinder dated 11/05/2015 alongwith Order dated 07/11/2017 on 21/04/2018. In rejoinder, the Complainant has made new and serious allegations against the Respondent and the same were considered for holding the Respondent guilty. The Complainant has raised this false fact that Respondent had never complained about the instances of sexual, professional and mental harassment since the day of joining their firm i.e. 02/04/2012 till the date of filing the Complaint on 12/12/2014. Even if without allowing her to submit any written statement on this very issue and after completely ignoring the professional and mental harassment caused

to her by the Complainant since the day she tendered her resignation to them, if only on the basis of her one email, it is to be decided that there was no harassment at the hands of the Complainant or his office and the reason of her leaving the job is of salary only then the Respondent requested the Board to consider her other emails which have already been submitted with the office. The Respondent further referred to one of her email dated 27/12/2013 submitted by her with her written statement wherein she clearly mentioned that she had very bad experience with Complainant's Firm and also requested the Complainant to not to do anything more with her.

- h. The Respondent further apologized for sending those emails, first to the Complainant, his senior partners and to the Institute.
- i. Regarding the allegation that the Respondent has not filed any complaint before any forum, the Respondent submitted that she has made a complaint about the professional and mental harassment caused to her by them to the Institute itself.
- j. She was handling the Complainant firm's work so well that there was never ever any pending work, the status of which had not been given by her to them by phone/message/email on immediate basis i.e. as soon as the work was assigned to her and completed by her, she used to give the status of each and every work on daily basis.
- k. The Respondent referred to her application dated 04/05/2011 wherein she requested to kindly provide the copy of letter submitted by the Complainant or his senior partner or their Firm with the Institute, in response to the emails sent by the Institute to them in connection with the delay in submitting the intimation of her resignation submitted by the Respondent with ICAI .
- l. The Respondent further referred to email dated 7<sup>th</sup> March 2014 and 22/07/2014 sent by the Institute to the Senior Partner of the Complainant requesting the Firm to confirm her leaving with the exact date of leaving and to send the request for condonation for delay in submission of intimation of the same.

**Observations and Findings of the Board:**

- 5. Upon overall examination of the facts of the complaint and documents brought on record, the Board observed that the Respondent was primarily held liable on account of use of offensive language in her communication with the Complainant and his family members while being associated with the



Complainant firm in a professional capacity i.e. as a Paid Assistant in the Complainant firm.

6. The Board noted that the Complainant who was present through video conferencing before the Board at the time of hearing on 17/12/2021 submitted that very pathetic un-parliamentary language has been used by the Respondent who was working as a paid assistant with his Firm at the relevant time over the mails both for the Complainant and his family. After the first instance with the complainant, she again came to work with Complainant Firm and worked for few years. She has a temperamental problem and she resigned almost everyday on petty issues like tea etc.
7. The Board noted that the Respondent brought on record certain emails sent by her in Nov/Dec 2013 to the Complainant regarding her resignation from the Complainant firm. The Board also noted that there was certain dispute between the Complainant and the Respondent as regards her resignation/date of intimation of resignation as a paid assistant from the Complainant firm. The Board also noted that as on date her resignation from the Complainant firm had been duly recorded in the Member records of ICAI.
8. The Board further noted that the adjournment from hearing/submission of further written submissions on the Prima Facie Opinion had also been sought on several occasions by the Respondent on account of either being medically unwell or other reasons. In this regard, the Board viewed that ample opportunities were given to the Respondent to represent herself either in person/through authorized representative or in writing before the Board, however, the same were not effectively availed by the Respondent. The Board also observed that she sought certain documents from the Disciplinary Directorate regarding her resignation from the Complainant firm. In this regard, the Board observed that the information being sought by the Respondent was pertinent to the Member section of ICAI and she was advised to approach them for the same. Also, the same did not had much relevance for the examination of the conduct of the Respondent with which the Board was concerned.
9. The Board further took into view the content of the following alleged emails addressed by the Respondent to the Complainant and other senior partners of Complainant Firm using offensive and un-parliamentary language against the Complainant and his family members:-

Date/ Time	Contents
03/09/2014	Haramiyon ke haramiyon, Maha Kameeno, Kutte ke aulaado,

10:50 PM	why haven't sent the Intimation to the Institute yet? Don't you have any reason to mention therein? Ya Phatt rahi hai ab tum haramiyon ki. Then should I file a full-fledged formal complaint against your firm with the Institute?
03/09/2014 10:51 PM	Haramiyon ke haramiyon, Maha Kameeno, Kutte ke aulaado, why haven't sent the Intimation to the Institute yet? Don't you have any reason to mention therein? Ya Phatt rahi hai ab tum haramiyon ki. Then should I file a full-fledged formal complaint against your firm with the Institute?
25/09/2014 3:05 PM	Oh Khandani Bhooke Nangoooooooooo!!! Meri bottle diary, note pads, gift, cups etc, toh return kar do kam se kam.... Intimation toh bhej do Institute.... Iske badle chalo ek last favour aur kar deti hoon mein, iss Psycho Aditya Aggarwal ke liye; especially iski ander ki AURAT ke entertainment ke liye, some CVs mail kar deti hoon.. Bada majay aate hain ise office ki feeeeeeeeemales ke sath majey lene main.
04/10/2014 11:59 AM	Psycho Aditya Aggarwal... yesterday I asked you to do one work. Have u done that?? I asked u that APNI MAA AUR BEHAN KO NANGA KARKE APNE PURE OFICE MAIN NACHA. I want this work to be completed by today evening. Understood?

10. The Board observed that the Respondent has clearly used derogatory and offensive language in her email correspondence with the Complainant who is also a Member of the Institute.

11. The Board further took into view the following decision of the Council in one of the Disciplinary case on the issue of 'use of derogatory language in communication with another Member of the Institute' as provided under the Code of Ethics, 2009 (Edn. Reprinted May, 2009, Pg. 115):-

*The Respondent, inter alia, had used objectionable, derogatory and abusive language. He made irrelevant, incoherent, irresponsible and insane statements, expressions in all his correspondence with the complainant. He was, inter alia, held guilty of "Other Misconduct".*

*(K. Bhattacharjee vs. B.K. Chakraborty - Page 86 of Vol. VII(1) of Disciplinary Cases – Council's decision dated 11th to 13<sup>th</sup> February, 1988 - Judgement dated 10th June, 1996)*

12. The Board viewed that such email correspondence addressed by the Respondent to the Complainant and other senior Members of the Institute is unwarranted and if the Respondent had any issue with the Complainant she

ought to have approached appropriate forum and initiate Civil/ Criminal proceedings against the Complainant to protect her from such harassment as counter alleged by her in her written submissions. Alleged harassment met by her does not give her any ground to use derogatory language with her professional colleagues.

13. The Board was also of the view that being a Member of the Institute, the Respondent was expected to adopt the highest standards of ethical behavior not only in the execution of her professional assignments but, also while dealing with her professional colleagues which in the instant case was clearly lacking. Thus, such an Act on the part of the Respondent is unbecoming of a Chartered Accountant and has clearly brought disrepute to the profession. Accordingly, the Respondent is held Guilty in respect of the charge alleged.

**CONCLUSION:**

14. 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

आर. एस. श्रीवास्तव / R. S. Srivastava  
सहायक सचिव / Assistant Secretary  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
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