



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

[PR-294/2019-DD/287/2019/BOD/570/2020]

**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:-

Ms. Sangeetha B.,  
Erode.

..... Complainant

-Vs-

CA. M Bala Balaji, (M. No. 215450)  
Senior Auditor,  
AL Jaber Group LLC,  
Abu Dhabi (UAE).

..... Respondent

[PR-294/2019-DD/287/2019/BOD/570/2020]

**MEMBERS PRESENT(in person):**

CA. Rajendra Kumar P, Presiding Officer  
Ms. Dolly Chakrabarty (IAAS, Retd.), Government Nominee

Date of Final Hearing: 19<sup>th</sup> April, 2023

Place of Final Hearing: Chennai

1. The Board of Discipline vide Findings dated 10<sup>th</sup> February 2023 was of the view that CA. M Bala Balaji (M. No. 215450) 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.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. M Bala Balaji (M. No. 215450) and communication dated 27<sup>th</sup> March 2023 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before Board on 19<sup>th</sup> April 2023.

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3. **CA. M Bala Balaji (M. No. 215450)** was not present before Board on 19<sup>th</sup> April 2023 and had sent across his written representation dated 12<sup>th</sup> April 2023. Keeping in view his written representation, the Board decided to consider his case for award of punishment.

4. CA. M Bala Balaji (M.No. 215450) in his written representation, inter-alia, submitted as under:

4.1 "The charge alleged itself is incorrect/false and it is invalid. The allegation is that second marriage is done. Whether the second marriage is valid? The answer to this question is "no". Because it is void ab initio as per the Section 5 (i) and Section 11 of the Hindu Marriage Act 1955.

4.2 The Complainant made false allegation of Bigamy. But no case in the competent Court to the score of Bigamy under IPC 494,495 was made, which makes the allegation itself legally not tenable.

4.3 The Complainant, her parents, and all her relatives were well aware of the first marriage.

4.4 Every case has its own facts / circumstances and findings/opinion should not be made based on assumptions. Only a competent Court with appropriate jurisdiction can pronounce verdict on the offence of bigamy after performing necessary investigations regarding the validity of marriages as per law.

4.5 To extort huge settlement and to disrepute the Respondent is the malafide intention of the Complainant behind this case and other Court Cases.

4.6 The real intention behind all the Court cases/complaints made against him can be clearly/easily understood by reading the Settlement Agreement signed by the Complainant.

4.7 Execution of the Settlement Agreement is pending because of the disputes raised by the Complainant in filing necessary Memorandum/Affidavits as per clause 6 (iii) of Settlement Agreement before the Principal District Judge, Erode. His legal counsel is dealing with it in the Court.

5. The Board has carefully gone through the facts of the case along with the written representation of **CA. M Bala Balaji (M.No. 215450)**.

6. As per the Findings of the Board as contained in its report, bigamy is one of the acts of moral turpitude which clearly bring disrepute to the profession. The Board was of the view that it is a fact that the Respondent made second marriage with the Complainant

Ms. Sangeetha B., Erode

-Vs- CA. M. Bala Balaji (M.No.215450), Senior Auditor, Al Jaber Group LLC, Internal Audit Department, Abu Dhabi (UAE)



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[PR-294/2019-DD/287/2019/BOD/570/2020]

while his first marriage was not dissolved, and his such conduct has certainly brought disrepute to the profession. Accordingly, the Board held the Respondent 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. Thus, upon consideration of the facts of the case, the consequent misconduct of **CA. M. Bala Balaji (M. No.215450)** and keeping in view his written representation before it, the Board decided to remove the name of **CA. M. Bala Balaji (M.No.215450)** from the Register of Members for a period of 3 (three) months and also imposed a Fine of Rs.1,00,000/- (Rs. One Lakh only) upon him.

Sd/-

**CA. Rajendra Kumar P**  
(Presiding Officer)

Sd/-

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

**DATE: 22-05-2023**

सही प्रतिलिपि होने के लिए प्रमाणित  
Certified to be true copy

बिष्वा नाथ तिवारी / Bishwa Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विद्यास नगर, शाहदरा, दिल्ली-110032  
ICAI Bhasan, Vidyaas 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-294/2019-DD/287/2019/BOD/570/2020]**

**CORAM(In person):**

**CA. Prasanna Kumar D. (Presiding Officer)**

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

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

**In the matter of:**

**Ms. Sangeetha B.,  
Erode**

**..... Complainant**

**Versus**

**CA. M Bala Balaji ,(M. No. 215450)  
Senior Auditor,  
AL Jaber Group LLC,  
Abu Dhabi (UAE).**

**..... Respondent**

**DATE OF FINAL HEARING : 29<sup>th</sup> November, 2022**  
**PLACE OF FINAL HEARING : New Delhi / through video conferencing**

**PARTIES PRESENT: (Through video conferencing)**

**COMPLAINANT : Ms. Sangeetha B.**  
**COUNSEL FOR THE COMPLAINANT : Ms. Girija Vel Murugan, Advocate**

**BACKGROUND OF CASE:**

1. The Complainant filed a domestic violation case bearing no. 03/2017 against the Respondent before Judicial Magistrate Court no. 3 of Erode, Tamil Nadu for Bigamy. The Complainant alleged that the Respondent clearly attempted cheating on her by non-disclosure of fact of his first marriage. As per the Complainant, the Respondent had not seen or enquired about his own daughter for the last three years.



**CHARGE ALLEGED:**

2. It is alleged by the Complainant that the Respondent, despite having first marriage alive, married for the second time with the Complainant which brought disrepute to the profession.

**BRIEF OF PROCEEDINGS HELD:**

- 3.1 At its meeting held on 3<sup>rd</sup> June, 2022 wherein the Complainant alongwith her Counsel were present before the Board through video conferencing, the Board on consideration of the submissions of both the parties on record adjourned the hearing in the case for calling following further documents from the parties to the case with a copy to the other party to the case to provide their comments thereon, if any:

**(a) Respondent:**

- Documentary evidences to establish execution of the Settlement Deed dated 9th February 2022.

**(b) Complainant:**

- Copy of the Order dated 27th April 2021 passed in DVOP no. 70/2019 alongwith the copy of the Criminal Appeal no. 76/2011 filed by the Respondent's parents against the said Order.

The Complainant vide email dated 25th November 2022 and the Respondent vide email dated 28th November 2022 submitted their reply which had been shared with the other party to the case also.

- 3.2 Thereafter, the Board at its meeting held on 29<sup>th</sup> November, 2022 noted that the Complainant along with her Counsel were present before it through video conferencing. However, the Respondent was not present and had sent across an email dated 28th November 2022 requesting to consider his written submissions which have been sent through email dated 21st April 2022. Thus, the Board decided to proceed ahead with the hearing in the case. Thereafter, the Counsel for the Complainant made her detailed submissions to substantiate the allegations alleged against the Respondent. The Board also posed certain questions to the Complainant which was replied to by her.

On consideration of the documents and submissions on record, the Board concluded the proceedings in the case.

**BRIEF SUBMISSIONS OF THE PARTIES TO THE CASE:**

- (A) The Respondent in his defence, inter alia, submitted as under:



- 4.1 Domestic Violence Case, DVC # 03/2017 was filed by the Complainant against him and his parents under section 12 of The Protection Of Women from Domestic Violence Act 2005 (PWDVA), claiming monetary maintenance and other relief under section 18,19,20 & 22 of the said Act. This case was not filed under Section 494/495 of Indian Penal Code 1860, which deals with the offence of Bigamy. Hence the phrase being used by the Complainant in her complaint stating "Domestic Violence for Bigamy" provides a misleading picture to the reader. The outcome of this pending "Domestic Violence Case" will never be punishment of imprisonment. Kindly note that this case is not a criminal case to seek punishment of imprisonment/fine. Initially this Violence Case was filed by the Complainant in the Honorable Court No.3 Tamilnadu with ref no. DVC # 03/2017. This case was subsequently transferred to Honorable Additional Mahila Court, Erode, Tamil Nadu on 01 November 2019 and the case was renumbered as DVC # 70/2019.
- 4.2 The Director (Discipline) considered the ex parte Order passed by the Honorable Family Court of Erode on the petition/case filed by the Complainant against him under Section 9 of Hindu Marriage Act 1955 which deals with "*Restitution of Conjugal Rights*" and which was passed without considering any evidence. False phrase (point # 9) is additionally added in the translated document which is not there in the original Court Order. There is no evidence (please refer the list of exhibits) being submitted to prove that serious mental distress was caused to the Complainant. This mistake had misled the reader to form a wrong opinion. This translated document is inappropriately edited and has various material mistakes. The cause of action and false allegations mentioned in the case under Section 9 of Hindu Marriage Act 1955 is also used in the Domestic Violence Case initiated by the Complainant which is a serious abuse of process of law and it is illegal to initiate different Court cases for same cause of action/grounds. Case under Section 9 of Hindu Marriage Act 1955 and case under Section 12 of "The Protection of Women from Domestic Violence Act 2005" (PWDVA) are totally contradictory in nature.
- 4.3 It is an ex parte divorce Order obtained by Ms.Rajeetha against him with false allegations. The notice for this Court case was not served and not received by him. Ms. Rajeetha initiated the case with false allegations almost 7 years after estrangement in order to obtain divorce Order. In the Page No. 2 of the judgment, it is mentioned that "In Abu Dhabi, the Respondent has given the sexual harassment", which is false/baseless/illogical/evidence less allegation. The concerned Judge believed (surmise) that the false allegation of Ms.Rajeetha is true as there was no counter defence provided on his side and the judgment was pronounced and the matter was closed by a competent Court.
- 4.4 The Complainant in her complaint made false allegation of Bigamy against the Respondent. But the Complainant has not filed any Court case to the score of Bigamy, which makes the allegation itself legally not tenable. All the allegations related to Indian Penal Code 1860, are not true until it is being proved/pronounced in the competent Court with appropriate Jurisdiction after full trial as per Cr.PC. There are no necessary ingredients to prove the offence/allegation of Bigamy against him in the Court of law.
- 4.5 As on date there is no competent Court with appropriate jurisdiction that had pronounced that there is a violation of the Hindu Marriage Act, 1955 on Respondent's side. The



Complainant initiated false contradictory Court cases and false complaints with false allegations against the Respondent with malafide intentions.

- 4.6 Allegations related to bigamy are baseless and are not related to professional allegations.
- 4.7 Complaints against the Respondent by the Complainant are made with malafide intentions so as to tarnish Respondent's image.
- 4.8 Since there are numerous cases pending against the Respondent in Courts, any opinion formed by the Disciplinary Directorate, would have direct impact on those proceedings.
- 4.9 The Complainant has filed the present case for extorting money from the Respondent.
- 4.10 The Respondent furnished the Settlement Agreement reached between the parties on 09/02/2022 through Erode Mediation Center to close the dispute. All the disputes with the Complainant are settled/closed subject to the terms of the Settlement Agreement dated 09/02/2022. The said Settlement agreement dated 9th Feb 2022 was filed in the Erode District Court under the appeal case no. 76/2021. It is still pending for execution. As the execution is still pending, documentary evidence to establish the execution is currently not available. It can be provided only after the execution of the settlement deed.

(B) The Complainant in her submissions, inter alia, stated as under:

- 5.1 The Criminal Appeal case no: CA 76/2021 was filed by the Respondent's parents before the Honourable Principle District Judge, Erode to set aside the Order passed in favour of the Complainant given by Honourable Judicial Magistrate Additional Mahila Court, Erode dated 27.04.2021 in DVOP case no: 70/2019.
- 5.2 In Criminal Appeal after several hearing, the Respondent's parents on his behalf are willing to settle the case. Accordingly, the Honourable Principle District Judge, Erode referred this case to Mediation Centre, Erode. The honourable mediator and with able assistance of both side counsels' arrived to Settlement Agreement between the parties. In that Settlement Agreement we made with several terms and conditions, after satisfy the terms and conditions we both agreed not to ask any further claims from each other. The Respondent submitting this document to Board without satisfy any terms and conditions. In that Settlement documents page no:2, point6A (ii), it is mentioned for execution of gift settlement deed by Respondent's mother in favour of the Complainant's daughter to be executed within February end 2022. But till date, the Respondent and his parents never and ever attempted to comply with the terms and conditions. Hence, the Settlement Agreement should be Void and Null. By circulating the above mediation report now, the Respondent misled the Board to deviate from the core issues of the complaint.
- 5.3 The Respondent never appeared before the Court of Law and had evaded from service.
- 5.4 The Respondent has not addressed the core issues why he married the Complainant while the first marriage is alive (as it falls under bigamy) and also why he left the child abandoned and other domestic violence issues.



5.5 The Respondent has alleged that there are material mistakes in translation which is false and the translation was done by the Advocate and Notary Public and same was proper and correct and reflects the actual Order.

5.6 The Respondent had not responded to the notices of the Courts and hence the Court passed ex-parte Orders due to non- attempting the case by the Respondent.

5.7 The Respondent has not understood the difference between Clause (1) and Clause (2) of Part IV of First Schedule and further the power of the Director (Discipline).The Madras High Court in the case P. Mohanasundaram Vs The President held as under:

*"From the above referred judgments and having regard to the fact that the appellant married another woman, while the first marriage was subsisting and had acted contrary to the law and to his "estranged wife", we are of the view that the offence of bigamy is coming within the meaning of "moral turpitude".*

Though the offense of the Respondent has not been proved yet, based on the facts, details submitted and the above judgement, it is clear that bigamy is an offense and clearly falls under Clause (2) of Part IV of First Schedule and his act has brought disrepute to the profession and to esteemed organization. (In the instant case, the Complainant married the Respondent on 23.05.2013 whereas his first wife divorce in HMOP was ordered on 01.04.2016 which clearly proves the fraud of Bigamy).

**OBSERVATIONS OF THE BOARD:**

6.1 On perusal of the documents and submissions on record, the Board noted that the Complainant has alleged that the Respondent, despite having first marriage alive, married for the second time with the Complainant which brought disrepute to the profession.

6.2 In this regard, the Board observed that the following seriatim of dates and events merit consideration:

<u>S.No.</u>	<u>Date</u>	<u>Event</u>
1.	20/02/2008	First marriage of the Respondent with Ms. Baladhandhapani Rajeetha.
2.	25/11/2010	Divorce Petition (H.M.O.P. No. 116/2009) before the Hon'ble Family Court, Salem filed by the Respondent against his first wife which was dismissed for default.
3.	09/02/2014	Second marriage of the Respondent with the Complainant.
4.	01/04/2016	Divorce granted by the Hon'ble Subordinate Judge at Sathyamangalam to Ms. Baladhandhapani Rajeetha and the Respondent in H.M.O.P. No. 65 of 2015.

(N)



From the aforesaid table, it is clear that the Respondent married the Complainant on 9<sup>th</sup> February 2014, as evident from the Certificate of marriage certified by the Marriage Registrar, Tirumala, Andhra Pradesh. However, at the time of marriage, the Respondent was already in a valid wedlock with his first wife i.e. Ms. Baladhandhapani Rajeetha. The first marriage of the Respondent was dissolved only on 1<sup>st</sup> April 2016 which is two years after the Respondent had entered into his second marriage with the Complainant.

6.3 The Board also noted that the Complainant as well as the Respondent filed following Court cases against each other:

<u>S.No.</u>	<u>Date</u>	<u>Court Case filed</u>
1.	28/03/2017	Domestic Violence Petition filed by the Complainant against the Respondent before the Ld. III Judicial Magistrate, Erode (D.V.A. No. 3/2017) for protection from Respondent, allowing Complainant to reside in the Respondent's house and maintenance from the Respondent.
2.	28/08/2017	The Complainant filed a Petition (F.C.O.P. No. 96/2017) against the Respondent under section 9 of the Hindu Marriage Act, 1955(for restoration of conjugal rights) requesting the Court to order the Respondent to live with the Complainant. The Court vide Order dated 28/08/2017 allowed the Complainant to seek remedy to live together with the Respondent.
3.	27/04/2021	Order passed by Hon'ble Judicial Magistrate Additional Mahila Court, Erode in DVC No. 70/2019 filed by the Complainant wherein the Hon'ble Court directed as follows: <ul style="list-style-type: none"> <li>i. Respondent to pay Rs. 3 lac/- as compensation to the Complainant.</li> <li>ii. The parents of the Respondent to pay Rs. 50,000/- each to the Complainant as compensation.</li> <li>iii. Respondent is prohibited from contacting the Complainant.</li> <li>iv. Complainant is at the liberty to occupy the property bearing no. R.S.No. 291/2 and R.S.No. 291/6, Olagandam, Bavani and the Respondent is restrained from dispossessing the complainant of the property.</li> <li>v. Respondent is prohibited from committing the act of domestic violence.</li> <li>vi. Respondent to pay Rs. 30,000/- to the Complainant every month as monetary relief</li> </ul>

		for herself and her child.
4.	15/06/2021	<p>Criminal Appeal No. 76/2021 filed before the Principal District Judge, Erode by the parents of the Respondent against the Order dated 27/04/2021 in DVC No. 70/2019 filed by the Complainant before the Judicial Magistrate Additional Mahila Court, Erode. The grounds of appeal, inter-alia, are as follows:</p> <ol style="list-style-type: none"> <li>i. No proof which shows that domestic violence was committed against the Complainant either in India or Abu Dhabi.</li> <li>ii. The Complainant never stayed in the Olagadam agricultural property; hence she cannot claim residential rights on the said property.</li> <li>iii. The marriage between the Complainant and the Respondent is void ab initio.</li> <li>iv. compensation of Rs. 50,000/- each to be given by the parents of the Respondent to the Complainant is unwanted as there is no proof of domestic violence by them.</li> </ol>

The Board also questioned the Complainant during the hearing as to why she did not approach the competent Court and initiated proceedings against the Respondent for his act of bigamy. The Complainant in response to the same stated that initially she wanted to live with the Respondent only because of which she did not initiate the criminal proceedings but he did not talk to the Complainant and also did not appear before the Court in other cases. Therefore, left with no alternative, she approached the ICAI with respect to the act of bigamy.

6.5 The Board also noted that the Complainant and the Respondent's parents on behalf of the Respondent entered into a Settlement Agreement with the following terms and conditions:

Date of the settlement agreement	Terms of Settlement Agreement
09/02/2022	<p>(A) It is agreed between parties that Appellants 1 &amp; 2 on behalf of their Son - M. Bala Balaji shall make the below final settlement to Respondent Sangeetha towards her past, present and future legal entitlements, which shall include permanent alimony, maintenance, claims, compensation, maintenance of the minor child B.Bala Vasavi and her claims:</p> <p>i) Payment of INR 35,00,000 (Thirty-five Lakhs Only) by</p>

way of Demand Draft favoring Sangeetha as one time settlement.

ii) Execution of gift settlement deed by the 2nd appellant in favor of Minor Child (Bala Vasavi) for the Residential Plot Measuring 2,400 Sq. Feet located at Javuli Nagar, RN Pudur, Erode covered under sale deed bearing Doc No.1606/2017 at SRO Bhavani within this month (February 2022) end.

(B) Respondent agreed to perform the below, after the execution of the above mentioned gift settlement in favor of minor child Bala Vasavi by the 2nd appellant:

i) File divorce petition in the Family Court, Erode for the Marriage that took place between Respondent Sangeetha and M. Bala Balaji on the next day of registration of the above gift settlement.

ii) Withdraw Original Suit case in O.S.No.350/2020 in the court of Additional District Judge, Erode, after receiving the next day of registering the Settlement deed.

iii) Both parties agreed to record the above mentioned terms in the Criminal Appeal No.76/2021 before the Principal District Judge, Erode.

(C) Appellants 1 & 2 agreed to make above mentioned payment of INR 35,00,000 (Thirty Five Lakhs Only) to Respondent Sangeetha at the time of adducing evidence by the way of demand draft in the name of Sangeetha before the Family Court Judge, Erode.

(D) Upon receiving the payment of INR 35,00,000 (Thirty Five Lakhs Only) at the time of adducing evidence in the petition for divorce before the Family Court of Erode, the Respondent Sangeetha agreed to immediately withdraw the below cases:

(i) The Maintenance Case in M.C.No.14/2020 pending before the Family Court, Erode.

(ii) Writ petition no.-No.-WP 19345/2020 in the Madras High Court no. 16482

(iii) Complaint No.PR 294/2019-D/287/2019/BOD/570/2020 in the Disciplinary Directorate, The Institute of Chartered Accountants of India, New Delhi.

On being asked by the Board, the Complainant informed that the Settlement agreement has not been executed until now since the Respondent has failed to appear before the Court on the given dates. The Respondent in his written submissions also confirmed that it is still pending for execution.

6.6 In this regard, the Board also took into view the provision of Section 17 of the Hindu Marriage Act, 1955 which provides:

*"Punishment of bigamy. —Any marriage between two Hindus solemnized after the commencement of this Act is void if at the date of such marriage either party had a husband or wife living; and the provisions of sections 494 and 495 of the Indian Penal Code, 1860 (45 of 1860), shall apply accordingly."*

Further, Section 494 and 495 of the Indian Penal Code, 1860 states as under:

*"494. Marrying again during lifetime of husband or wife. —Whoever, having a husband or wife living, marries in any case in which such marriage is void by reason of its taking place during the life of such husband or wife, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.*

*495. Same offence with concealment of former marriage from person with whom subsequent marriage is contracted. —Whoever commits the offence defined in the last preceding section having concealed from the person with whom the subsequent marriage is contracted, the fact of the former marriage, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine."*

6.7 The Hon'ble Madras High Court while passing Order in W.A.No.1662 of 2010 in the matter of **P. Mohanasundaram vs The President, ICAI** on 30 April, 2013 placed reliance on the following judgment given in **Baleshwar Singh v. District Magistrate and Collector** (AIR 1959 All 71) wherein it has been held by the Allahabad High Court as under:

*"The expression moral turpitude is not defined anywhere. But it means anything done contrary to justice, honesty, modesty or good morals. It implies depravity and wickedness of character or disposition of the person charged with the particular conduct. Every false statement made by a person may not be moral turpitude, but it would be so if it discloses vileness or depravity in the doing of any private and social duty which a person owes to his fellow men or to the society in general. If therefore the individual charged with a certain conduct owes a duty, either to another individual or to the society in general, to act in a specific manner or not to so act and he still acts contrary to it and does so knowingly, his conduct must be held to be due to vileness and depravity. It will be contrary to accepted customary rule and duty between man and man."*

The Hon'ble Madras High Court thus Ordered as under:



*"From the above referred judgments and having regard to the fact that the appellant married another woman, while the first marriage was subsisting, and had acted contrary to the law and to his "estranged wife", we are of the view that the offence of bigamy is coming within the meaning of "moral turpitude".*

6.8 The Board also noted that the Respondent in his defence, inter-alia, also stated that the said act does not relate to his professional capacity. However, in view of the following observations of Hon'ble Supreme Court of India in Civil Appeal No. 11034 OF 2018 arising out of SLP (C) No. 19564/2017 in the matter of Council of the Institute of Chartered Accountants of India v/s Shri Gurvinder Singh, the Board was of the view that bigamy is one of the acts of moral turpitude which clearly bring disrepute to the profession :

*"a Chartered Accountant can be proceeded against for their acts under Schedule I Part-IV sub- clause (2) if, in the opinion of the Council, such act brings disrepute to the profession whether or not related to his professional work."*

6.9 Thus, on a combined reading of the above, the Board was of the view that it is a fact that the Respondent made second marriage with the Complainant while his first marriage was not dissolved and his such conduct has certainly brought disrepute to the profession. Accordingly, the Respondent is held guilty in respect of the charge alleged.

**CONCLUSION:**

7. 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)

Sd/-  
Ms. Dolly Chakrabarty (IAAS, rettd.)  
(Government Nominee)

Sd/-  
CA. (Dr.) Raj Chawla  
(Member)

DATE: 10<sup>th</sup> February 2023

सही प्रतिलिपि होने के लिए प्रमाणित  
Certified to be true copy  
मोहित कुमार / MOHIT KUMAR  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
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