

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/G/39/18/DD/194/INF/18/BOD/581/2020]

CORAM (present in person):

CA. Prasanna Kumar D., Presiding Officer
Ms. Dolly Chakrabarty (IAAS, Retd.), Government Nominee
CA. (Dr.) Raj Chawla, Member

In the matter of:

CA. ANKUR AGGARWAL (M. NO. 407899)

123/55, ASTLEY TOWER,
2nd FLOOR, SUBHASH ROAD,
NEAR HOTEL PACIFIC,
DEHRADUN – 248001.

....Respondent

DATE OF FINAL HEARING : 19th December, 2022

PLACE OF FINAL HEARING : New Delhi / through video conferencing

PARTIES PRESENT: (through video conferencing)

Counsel for Respondent : CA. C. V. Sajan

FINDINGS:

BRIEF FACTS OF THE CASE:

- 1.1 As per the copy of the Charge sheet submitted by CBI Dehradun, investigations revealed that one M/s Apex wires and cables used M/s Doon Container Pvt Ltd. as one of the firms for major diversion of funds and resultant misappropriation of Term loan amounting to Rs. 200 lacs approx. sanctioned by Punjab National Bank to M/s Apex wires and cables in the year 2011. In this connection, it is alleged that after the activities of M/s Doon

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Container Pvt Ltd were wound up, one Shri Mukesh Pal, partner of M/s Doon Container Pvt. Ltd. handed over blank bill books and blank cheque books duly signed of M/s Doon Container Pvt Ltd to the Respondent for consideration of Rs. 50,000/-. Later, a circuitous route was followed for diversion and misappropriation of loan amount. Money from the account of M/s Apex wires and cables went to M/s Doon Container Pvt Ltd towards supply of material and from there to one M/s Ambey Trading Co. for purchase of material and from there to the accounts of M/s Apex wires and cables. During inter-se transactions heavy cash withdrawals were also made. All these transactions were fake, hence none of these firms were found to be doing real business.

CHARGE ALLEGED:

2. The Respondent in connivance with other accused persons and in furtherance of the criminal conspiracy to do illegal acts, forged and used the forged documents to help the co-accused persons in diverting and misappropriating the loan amount and to cheat the bank.

BRIEF OF PROCEEDINGS HELD:

- 3.1 At the time of hearing held in the case on 8th February 2021, the Respondent and his Counsel were present before the Board through video conferencing, the Respondent was put on oath and they 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 treated as read. On being asked by the Board as to whether the Respondent pleaded guilty in respect of the charges alleged against him, he replied in negative and his Counsel made detailed oral submissions before the Board. The Respondent was examined by the Board. On consideration of the documents and submissions on record, the Board adjourned the hearing with the direction to call the following documents:

From the Respondent:

- a. Registered address of Apex Wires and Cables and Doon Container Private Limited.
- b. Audited Financial Statement of Apex Wires and Cables for financial year 2011-12.
- c. Audited Financial Statement of Doon Container Private Limited for financial year 2012-13.
- d. Any relation between Doon Container Private Limited and Apex Wires and Cables

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- e. Any association with Doon Container Private Limited and Apex Wires and Cables apart from being its auditor.
- f. Any association with M/s Ambey Trading.
- g. Utilisation of loan of Rs. 200 lakhs in Apex Wires and Cables.
- h. Utilisation of loan of Rs. 350 lakhs in Doon Container Private Limited.
- i. Write up on his alleged involvement in the matter.

3.2 Thereafter, the Board at the time of hearing held in the case on 13th December 2021 noted that the Respondent along with his Counsel were present before it through video conferencing. Since there was a change in the composition of the Board since the last hearing, the Board gave an option to the Respondent whether he would like to have a de -Novo enquiry or continue from the last proceedings to which he stated that he would like to continue from the last proceedings. Thereafter, the Counsel for the Respondent made his detailed submissions before the Board. The Respondent was examined by the Board. On consideration of the submissions and documents on record, the Board adjourned the hearing in the case with the direction to the Respondent/CBI to provide the following documents:

Respondent:

- a. Whether the Respondent rendered any other professional service to M/s Apex Cables and Wires / M/s Doon Containers Pvt. Ltd. apart from being its auditor?
- b. Whether the Respondent had any other relationship with M/s Apex Wires and Cables/M/s Doon Containers Pvt. Ltd. and its partners/directors apart from the professional relationship?
- c. Stand taken by the Respondent in the proceedings before CBI and whether he has responded to CBI on the statement made by Mr. Mukesh Pal and Ankur Jetley against him. Current status of the proceedings before CBI along with the copy of the Orders passed therein, if any.
- d. Copy of the audited Financial Statement of M/s Doon Containers Pvt. Ltd for the F.Y. 2011-12.
- e. Copy of audited Financial Statement of M/s Apex Wires and Cables for the F.Y. 2010-11 and 2012-13.
- f. Copy of the ledger account of the Term Loan and CC limit granted to M/s Apex Wires and Cables by PNB since its grant/limit enhancement till the period of misconduct alleged against the Respondent.

To CBI:

- a. Current status of the proceedings before CBI along with the copy of the Orders passed therein, if any.



- b. Any other documentary evidence to substantiate the case against the Respondent apart from the evidences submitted earlier.

3.3 Thereafter, the Board at the time of hearing held in the case on 5th July, 2022 noted that the Counsel for the Respondent was present before it through video conferencing. Since there was a change in the composition of the Board since the last hearing, the Board gave an option to the Respondent as to whether he would like to have a De -Novo enquiry or continue from the last proceedings to which the Counsel for the Respondent stated that they would like to continue from the last proceedings. Thereafter, the Counsel for the Respondent made his detailed submissions before the Board. Upon consideration of the submissions and documents on record, the Board adjourned the hearing in the case with the direction to the Respondent to submit the following documents/ information:

- a. Clarification regarding trading relation amongst M/s. Doon Containers Pvt. Ltd., M/s Apex Wires and Cables and M/s Ambey Trading.
- b. Statement of account of M/s Doon Containers Pvt Ltd. and M/s Ambey Trading in the books of M/s Apex Wires and Cables for the relevant period under question.
- c. Statement of account of M/s Apex Wires and Cables and M/s Ambey Trading in the books of M/s. Doon Containers Pvt Ltd. for the relevant period under question.
- d. Copy of the bills raised by M/s Ambey Trading in the name of M/s Apex Wires and Cables.
- e. Bank statement/account of M/s. Doon Containers Pvt Ltd. For the F.Y. 2011-12 and 2012-13 with narration.
- f. KYC(address, mobile number, email id, DIN, etc.) of the following so that they can be summoned as a witness:
 - Director of M/s. Doon Containers Pvt Ltd- Mr. Mukesh Pal
 - Partner of M/s Apex Wires and Cables - Mr. Sushil Sharma
 - Accounts Manager of M/s Apex Wires and Cables –Mr. Ankur Jaitley
- g. An Affidavit to the effect that neither the Respondent was the auditor of M/s Ambey Trading nor had any other professional relationship with it at any point of time.

The Board also directed the office to call following documents/ information from CBI:

- a. KYC (address, mobile number, email id, DIN, etc.) of Director of M/s. Doon Containers Pvt Ltd- Mr. Mukesh Pal and Mr. Sharma and accountant of M/s Apex Wires and Cables so that they can be summoned as a witness.
- b. Current status of the proceedings before CBI alongwith the copy of the Orders passed therein, if any.

- c. Any other documentary evidence to substantiate the case against the Respondent apart from the evidences submitted earlier.

3.4 Thereafter, the Board at the time of hearing held in the case on 5th August, 2022 noted that the Counsel for the Respondent was present before it through video conferencing. The Board further noted that at the time of last hearing held in the case on 5th July 2022, it had directed the Respondent to submit the following documents/ information:

- a. Clarification regarding trading relation amongst M/s Doon Containers Pvt Ltd., M/s Apex Wires and Cables and M/s Ambey Trading.
- b. Statement of account of M/s Doon Containers Pvt Ltd. and M/s Ambey Trading in the books of M/s Apex Wires and Cables for the relevant period under question.
- c. Statement of account of M/s Apex Wires and Cables and M/s Ambey Trading in the books of M/s. Doon Containers Pvt Ltd. for the relevant period under question.
- d. Copy of the bills raised by M/s Ambey Trading in the name of M/s Apex Wires and Cables.
- e. Bank statement/account of M/s. Doon Containers Pvt Ltd. For the F.Y. 2011-12 and 2012-13 with narration.
- f. KYC (address, mobile number, email id, DIN, etc.) of the following so that they can be summoned as a witness:
 - i. Director of M/s. Doon Containers Pvt Ltd- Mr. Mukesh Pal
 - ii. Partner of M/s Apex Wires and Cables - Mr. Sushil Sharma
 - iii. Accounts Manager of M/s Apex Wires and Cables –Mr. Ankur Jaitley
- g. An Affidavit to the effect that neither the Respondent was the auditor of M/s Ambey Trading nor had any other professional relationship with it at any point of time.

The Board had also directed the office to call following documents/ information from CBI:

- a. KYC(address, mobile number, email id, DIN, etc.) of Director of M/s. Doon Containers Pvt Ltd- Mr. Mukesh Pal and Mr. Sharma and accountant of M/s Apex Wires and Cables so that they can be summoned as a witness.
- b. Current status of the proceedings before CBI along with the copy of the Orders passed therein, if any.
- c. Any other documentary evidence to substantiate the case against the Respondent apart from the evidences submitted earlier.

In compliance of the above directions, the Board noted as under:

- a. Letter dated 20th July, 2022 had been issued to CBI. However, no reply was received.
- b. The Respondent vide e-mail dated 03.08.2022 submitted his reply.
- c. Summons had been issued (through hand delivery) to:

- Director of M/s. Doon Containers Pvt Ltd- Mr. Mukesh Pal
- Partner of M/s Apex Wires and Cables - Mr. Sushil Sharma
- Accounts Manager of M/s Apex Wires and Cables –Mr. Ankur Jaitley

However, it was informed that Mr. Mukesh Pal, Director of M/s. Doon Containers Pvt Ltd had expired and Mr. Sushil Sharma, Partner of M/s Apex Wires and Cables was not available at the address available in the records. Further, Shri Ankur Jaitely, Accounts Manager of M/s Apex Wires and Cable was present as a witness before the Board through video conferencing. Thereafter, he was put on oath and he confirmed that he has read and understood the contents of the modalities and protocols of e-hearing and follow them. The Board examined the said witness. The Board provided an opportunity to the Counsel for the Respondent to cross-examine him to which the Counsel for the Respondent stated that he needs a copy of his Statement before cross-examining him. Thus, the Board directed the office to provide a copy of the Notes of hearing in the case to the Respondent so that the right to cross examine the witnesses can be exercised by them at the next date of hearing and in case, he wishes to file any written submission, he may do so. Accordingly, the extant matter was part heard and adjourned to the next date.

- 3.5 At the time of hearing held in the case on 19th December, 2022, the Counsel for the Respondent was present before the Board through video conferencing. The Board further noted that at the time of last hearing held in the case on 5th August 2022, the deposition of the witness Shri Ankur Jaitley, Accounts Manager of M/s Apex Wires and Cable was taken and it had directed the office to provide a copy of the Notes of hearing in the case to the Respondent so that the right to cross examine the witnesses can be exercised by him at the next date of hearing. However, the witness Shri Ankur Jaitley was not present. Thus, the Board gave an opportunity to the Counsel for the Respondent to make his submissions before it. On consideration of the submissions and documents on record, the Board concluded the hearing in the case and asked the Respondent to provide his final written submissions in order to defend his case. Accordingly, the decision on the conduct of the Respondent was kept reserved by the Board. The Respondent subsequently filed his final written submissions.

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3.6 The Board at its meeting held on 3rd February 2023, on the basis of the submissions and documents on record decided on the conduct of the Respondent.

BRIEF SUBMISSIONS OF THE RESPONDENT:

The Respondent in his submissions, inter-alia, mentioned as under:

- 4.1 There is nothing on record that conclusively proved any wrong doing by the Respondent, beyond unsubstantiated allegations by CBI, which is yet to be tested in a Court of Law. No charge is tenable against the Respondent based on unsubstantiated statement of Prosecution Witnesses. Shri Mukesh Pal, being director was legally liable for the activities of the Doon Containers Pvt. Ltd. Even by assuming his claim as correct for argument, an act of selling bills and signed cheques of the Company to a third person cannot absolve the Director from criminal liability for the involvement of the Company in the alleged criminal act. The CBI did not think of making Sh. Mukesh Pal as an accused. The CBI accepted the story of sale of bills and signed cheques presented by Sh. Mukesh Pal to Respondent, without any qualms or suspicion, when these are not tradeable items or on which a price cannot be assigned for the unlimited financial, statutory and criminal obligations possible in the event of abuse.
- 4.2 There is no mention of the role of second director of the company Sh. Munim Prakash in the whole story, except that he was also involved in opening the bank account. He is neither an accused nor a witness when the company in which they are directors is party to a criminal case. There is nothing on record proving that CBI checked the antecedents of Sh. Mukesh Pal or verified his claim that he had not operated the bank account after its opening or had not undertaken any business. If the CBI claim that Ambey Trading Company was used for routing of money, then claim of the prosecution witness Sh. Mukesh Pal that he had introduced the Respondent to Ambey Trading Company, revealed the hidden truth about Sh. Mukesh Pal's profile and his contacts and sufficient evidences to the point that he was part of the alleged activities. An entity without actual business is not supposed to file VAT returns. There was no claim by CBI that these were NIL returns unlike they did in the case of Doon Container Pvt. Ltd for FY 2010-11. This proves that CBI claim, relied up on by DD in the case of Apex Wires and Cables was wrong.

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- 4.3 In case of Doon Containers Pvt Ltd the CBI has cast aspersion in Para 25 of the FIR that the Company had filed 12 monthly Nil returns for FY 2010-11. The CBI chose not to acknowledge the fact that the Company had filed proper returns thereafter in 2011-12 reflecting that the Company had conducted their business thereafter. Claim by CBI that Doon Containers Pvt Ltd was not doing any business was supported by their claim that the Commercial Tax Department decided their case ex-party. Evidence at serial no. 133 on page C34 proved that the action by the Commercial Tax Department was in 2015 and the crime period was 2011-12 and hence relating the two unrelated events had no evidentiary value to support CBI case.
- 4.4 The CBI case is built on alleged transactions between Ambey Trading Company and Apex Wires and Cables. However the list of evidences does not contain any transactions between the two. More than that, it was reported that proprietor of Ambey Trading Co, Sh. Yogesh Maheshwari had passed away, meaning thereby the alleged transactions were not subjected to investigations. The theory of circuitous transactions has not been proven. Witness statement of Sh Ankur Jaitley which was used by prosecution, has no evidentiary value. He was the accountant and was naturally required to play the role of accounting, banking and handing cash in his official capacity, at the instruction of his boss, the partner of the firm. In order to save himself, he blamed the Respondent for the role played by him. This prosecution witness was clever to take the partner's name along with his, to prove that he was not active but was an onlooker. Unless this prosecution witness is cross examined, the truth will not be exposed.
- 4.5 Summarily, the case of CBI against the Respondent is built on two unsubstantiated witness statements. However the profile and official responsibility of those two witnesses undoubtedly prove that they were the ones who would have by default involved in the alleged transactions. Therefore, the case as it stands, is bereft of any evidences against the Respondent. The Respondent further submitted that the case be kept in abeyance till disposal of the related criminal complaint.
- 4.6 The Respondent submitted following documents:-

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The Registered address of the businesses concerned:-

1. Registered address of Apex Wires as per records presented to Respondent is Khasra No-1274, Langha Road, Charba, Vikasnagar, Dehradun-248125, Uttarakhand.
 2. Registered address of Doon Containers Pvt Ltd as per ROC records is 138, Shubham Apartments Extension, Patparganj, Delhi-110092. The company has a branch office at SH-14, Shastri Nagar, Ghaziabad, Uttar Pradesh.
- 4.7 The Respondent further submitted that the statement of Ankur Jaitely (hereinafter referred to as the witness) was relied upon by the CBI as evidence against the Respondent. He had appeared as a witness before the Board and the statement rendered by him was recorded by the Board.
- 4.8 Ankur Jaitely was required to appear again for cross examination by the Respondent before the Board and failed to appear. Therefore, the evidence by the witness Sh. Ankur Jaitely was rendered as incomplete. Further, the statement of the witness Ankur Jaitely has been found to have no evidentiary value as a result of non-happening of the cross examination, absence of merits in the CBI's case and apparently inconsistency between the contents in the Statements of witness before the CBI and the Board of Discipline.
- 4.9 According to the statement before the CBI, Sh. Ankur Jaitely on the direction of Shri Shivam Sharma had collected cash of Rs. 3-4 lakhs from the Respondent and had given to Shivam/Sushil Sharma. However, the witness stated before the Board that he had not only collected cash and given to Sh. Shivam Sharma, but also had given cash to the Respondent after collecting it from Sh. Shivam Sharma. The witness was unsure of the amount handled and changed it several times. The witness also claimed that the Respondent was involved in raising loan by M/s Apex Wires and Cables from PNB. However in the statement before the CBI no such queries were raised or recorded. Also, there are no records and mentions by the CBI in this respect for proving that the Respondent was involved in raising of the alleged loan.

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- 4.11 Most of the loans were raised by the firm in 2010-11 and during this period the Respondent was not associated with M/s Apex Wire and Cables. Moreover, the witness Ankur Jaitely himself stated that he was in association with the firm while joining during the tenure of 2011 of May and hence there is no basis for the witness to state that the Respondent was involved in raising the loan, particularly when he himself stated that he was not involved in the finances matters, but only in accounting.
- 4.12 The witness on question as to whether the Respondent was involved in the mismanagement of funds of M/s Apex Wires and Cables replied that he was not aware of such information but, the statement of witness placed before the CBI does not contain any such details.
- 4.13 The deposition has not provided any evidence against the Respondent that he has abused his position in any manner as alleged by the CBI. Moreover, the case based upon the Respondent that he has given cash of Rs. 3-4 lakhs to the witness to be given to Mr. Shivam Sharma (Partner's son) but, the witness before the Board, accounts that not only Respondent has given cash but has also collected back which dismisses the allegation made by the CBI.
- 4.14 The claim of the CBI is that Mukesh Pal, the director of M/s Doon Containers Pvt Ltd. stated that he handed over blank bill books and blank cheque books of M/s Doon Containers Pvt Ltd., to the Respondent, duly signed for consideration of Rs. 50,000 and later a circuitous route was followed for diversion and misappropriation of loan amount to which CBI believed against the merits and made the director the witness and in place Respondent was made an accused. When a company is accused in a crime, the liability lies on the Directors of the said company but the Respondent being mere an auditor was accused of the same and the director on whose signatures cheques are issued by the Company were used for the alleged transactions were left free.
- 4.15 Further, the CBI fabricated the story as per the submission of the Respondent stating that the Bank statement of Doon Containers Pvt Ltd already placed on record proves that Shri

Mukesh Pal had withdrawn Rs. 250000 on 9th June 2011, Rs. 150000 on 3rd of January 2012 from the bank account of Doon Containers and another Rs. 100000 on 25th January 2012 and 200000 lakhs on 6th February 2012, which indicates that the alleged deposition of Mukesh Pal that the bank accounts were operated by the Respondent is exposed as a blatant lie.

- 4.16 The case against him stands baseless as in the circuitous transactions as alleged among the companies cannot be in involvement of cash transactions as per the CBI case therefore, the allegation of cash given by the Respondent to Mr. Shivam Sharma had no merits in respect of the instant case. The allegation of other Misconduct against the Respondent cannot stand in this case as the underlying allegations is a criminal charge of conspiracy in diversion of loan funds which is not proven in any Court, and moreover there are no credible evidences against the Respondent by the CBI in the instant case.

OBSERVATIONS OF THE BOARD:

- 5.1 The Board noted that the CBI Dehradun submitted a copy of the Charge Sheet, which revealed that one M/s Apex wires and cables used M/s Doon Container Pvt. Ltd. as one of the firms for major diversion of funds and resultant misappropriation of Term loan amounting to Rs. 200 lacs approx. sanctioned by Punjab National Bank to M/s Apex Wires and Cables in the year 2011. In this connection, it is alleged that after the activities of M/s Doon Container Pvt. Ltd were wound up, one Shri Mukesh Pal, partner of M/s Doon Container Pvt. Ltd. handed over blank bill books and blank cheque books duly signed of M/s Doon Container Pvt. Ltd to the Respondent for consideration of Rs. 50,000/-. Later, a circuitous route was followed for diversion and misappropriation of loan amount. Money from the account of M/s Apex wires and cables went to M/s Doon Container Pvt. Ltd. towards supply of material and from there to one M/s. Ambey Trading Co. for purchase of material and from there to the accounts of M/s Apex wires and cables.
- 5.2 The Board noted that the Respondent in his defence stated that he was unaware of the transaction that are alleged in the case hereto, disregarding of the fact that one of the Directors of Doon Containers Pvt. Ltd., Shri Mukesh Pal, under whose signature of all

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payments from the company's bank account had been released was not brought up by the CBI. Also, as the matter is sub-judice and the statement by the director Shri Mukesh Pal is not examined, it has no evidentiary value against the Respondent.

- 5.3 The Board noted that the entire case revolves around three entities i.e. M/s Apex Wires and Cables, M/s Doon Containers Pvt. Ltd. and M/s Ambey Trading Co. As per the documents and submissions on record, the Respondent was the Tax Auditor of M/s Apex Wires and Cables for the F.Y. 2010-11 and 2011-12. The Respondent was also the Tax Auditor of M/s Doon Containers Pvt. Ltd. for the F.Y. 2011-12 and 2012-13. The Respondent did not had any professional relation with M/s Ambey Trading Co. There were commercial transactions between M/s Apex Wires and Cables and M/s Doon Containers Pvt. Ltd. wherein M/s Apex Wires and Cables purchased goods from M/s Doon Containers Pvt. Ltd. and certain payments were made to it through bank account.
- 5.4 The Board also noted that VAT Returns were being filed by M/s Apex Wires and Cables. Further, M/s Doon Containers Pvt. Ltd. had filed 12 monthly NIL returns for the FY 2010-11 and had filed thereafter proper Returns in FY 2011-12.
- 5.5 The Board noted that the instant case filed by CBI against the alleged circuitous transaction is based primarily on their Charge Sheet. The Board noted that the case of CBI as coming out from the Charge Sheet was primarily based on the Statement of the following persons:
- (a) Director of M/s. Doon Containers Pvt. Ltd. - Mr. Mukesh Pal
 - (b) Partner of M/s Apex Wires and Cables - Mr. Sushil Sharma
 - (c) Accounts Manager of M/s Apex Wires and Cables –Mr. Ankur Jaitley

Accordingly, Summons were issued (including through hand delivery) to the aforesaid persons. However, it was found that Mr. Mukesh Pal, Director of M/s. Doon Containers Pvt. Ltd. has expired in 2021 and Mr. Sushil Sharma, Partner of M/s. Apex Wires and Cables was not found at the available address. Shri Ankur Jaitely, Accounts Manager of M/s. Apex Wires and Cable had appeared as a witness before the Board and he was examined by the Board. However, he was not available for cross examination by the

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Respondent at the next date of hearing. Accordingly, his deposition before the Board was not considered while arriving at the Findings.

The Board also noted that despite of several reminders to CBI for providing further evidences to substantiate the case against the Respondent, no response was received except a letter dated 20.06.2019 wherein it attached a copy of the Charge sheet and mentioned that all the relevant original documents in this case have already been filed in the Court. Thus, the Board noted that apart from the Charge Sheet, there are no direct or corroborative evidences on record to prove that the Respondent misused his professional relationship to provide undue benefit to M/s Apex Wires and Cables or M/s Doon Containers Pvt. Ltd. Accordingly, in the absence of convincing evidences to establish the role of the Respondent in the alleged circuitous transactions and consequently diversion and misappropriation of the loan amount to cheat the bank, the Board decide to hold the Respondent Not Guilty in respect of the charge alleged.

CONCLUSION:

6. Thus, in conclusion, in the considered opinion of the Board, the Respondent is **NOT 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. Accordingly, the Board passed Order for closure of the case in terms of the provisions of Rule 15 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

Sd/-
CA. Prasanna Kumar D.
(Presiding Officer)

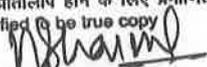
Sd/-
Ms. Dolly Chakrabarty (IAAS, retd.)
(Government Nominee)

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

DATE: 10th February 2023

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


निशा शर्मा / Nisha Sharma
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
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