

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

CA. Puneet Bhatia, Ludhiana

-vs-

CA. Arvind Kumar Munka, kolkata

PR/77/16-DD/125/2016/BOD/391/2017

CORAM:

**CA. G. Sekar, Presiding Officer
Shri R.K. Tewari (Government Nominee)
CA. DhinalAshvinbhai Shah, Member**

In the matter of:

**CA Puneet Bhatia
B-20-1928/1, St.No.4, Maharaj Nagar
Circuit House Road
LUDHIANA-1410001**

.....Complainant

Versus

**CA. Arvind Kumar Munka ... (M. No. 066657)
56, Metcalf Street, 3rd floor
Room No. 3D
KOLKATA-700012**

.....Respondent

DATE OF HEARING: 19.04.2018

PLACE OF HEARING: KOLKATA

PARTIES PRESENT:

Respondent : CA. Arvind KumarMunka

Findings:

1. The Board noted that the charge on which the Respondent has been held prima facie guilty is that he accepted Statutory Audit of M/s Aadit Apparels for financial

Year 2014-15 without communicating with the previous auditor i.e. the Complainant.

2. The Board heard the submissions made by the Respondent and duly considered the submissions/documents available on record.
3. The Board noted that the Respondent accepted before it that he failed to communicate with the Complainant in writing.
4. The Board also noted that the Respondent adopted very casual approach in the case filed against him as he did not file his written statement despite reminder.
5. Since, the Respondent has accepted that he committed default in non-communication as per the requirements of Code of Ethics for Chartered Accountants. The Board accordingly hold him guilty.

CONCLUSION:

6. Thus, the Board concluded that the Respondent is held **GUILTY** of Professional Misconduct falling within the meaning of Clause (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949.

M
Sd/-
(G. SEKAR)
PRESIDING OFFICER

Sd/-
(R K TEWARI)
GOVERNMENT NOMINEE

Sd/-
(DHINAL ASHVINBHAI SHAH)
MEMBER

DATE: 19.04.2018

PLACE: Kolkata

Certified True Copy



Mukesh Kumar Mittal
Assistant Secretary
Disciplinary Directorate

The Institute of Chartered Accountants of India
ICAI Bhawan, I.P. Marg, New Delhi-110 002



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

ORDER UNDER SECTION 21 A (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 [AS AMENDED BY THE CHARTERED ACCOUNTANTS (AMENDMENT) ACT, 2006] READ WITH RULE 15(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATION OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

In the matter of:-

CA. Puneet Bhatia, Ludhiana

..... **Complainant**

-Vs-

CA. Arvind Kumar Munka (M.No.066657), Kolkata

..... **Respondent**

[PR/77/16-DD/125/2016/BOD/391/2017]

MEMBERS PRESENT:

CA. G. Sekar, Presiding Officer

Shri R. K. Tewari, Government Nominee

CA. Dhinal Ashvinbhai Shah, Member

1. That vide Report dated **19th April, 2018**, the Board of Discipline was of the opinion that **CA. Arvind Kumar Munka** is guilty of "Professional Misconduct" falling within the meaning of Clause (8) of Part I of First Schedule of the Chartered Accountants Act, 1949.

2. That an action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Arvind Kumar Munka** and communication dated 18th January, 2019 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before the Board on 02nd February, 2019.

3. That **CA. Arvind Kumar Munka** has appeared before the Board of Discipline on 02nd February, 2019 and made his oral submissions there at.

4. The Board has carefully gone through the facts of the case and also the submissions of **CA. Arvind Kumar Munka** that he was not aware of the fact that NOC from previous auditor was required to be obtained for Tax Audit.

M



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

5. As per the findings of the Board as contained in its report, it has already been conclusively proved that **CA. Arvind Kumar Munka** is guilty of Professional Misconduct falling within the meaning of Clause (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949.

6. Upon consideration of the facts of the case, the consequent misconduct of the Respondent, and keeping in view his oral submissions and demeanor before it, the Board was of the view that the ends of justice shall be met if minimal punishment is awarded to the Respondent.

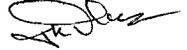
7. Accordingly, the Board decided to reprimand **CA. Arvind Kumar Munka**.

Sd/-
CA. G. SEKAR
(PRESIDING OFFICER)

Sd/-
SHRI R.K. TEWARI
(GOVERNMENT NOMINEE)

Sd/-
CA. DHINAL ASHVINBHAI SHAH
(MEMBER)

Certified True Copy


Mukesh Kumar Mittal
Assistant Secretary
Disciplinary Directorate

The Institute of Chartered Accountants of India
ICAI Bhawan, I.P. Marg, New Delhi-110 002

DATED: 02ND FEBRUARY 2019

PLACE: NEW DELHI