

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/61A/2020/DD/23/2021/BOD/671/2022]
[PR/61/2020/DD/22/2021/BOD/670/2022]

CORAM:

CA. Rajendra Kumar P, Presiding Officer (in Person)
Ms. Dolly Chakrabarty (IAAS, Retd.), Government Nominee (through video conferencing)
CA. Priti Savla, Member (through video conferencing)

In the matter of:

Shri. M Moorthy
Peacock Hospitals Private Limited
No. 5, Arakkonam Road, Tiruttani,
Tiruvallur- 631209.

.... Complainant

Versus

CA. P Monica (M No. 238466)
No. 19/18, Second Street,
Samdharia Nagar, Ambattur,
Chennai – 600053.

.... Respondent 1

CA. M Yamini (M No. 244794)
No.1/519, 2nd Street,
Moogambigai Nagar, Vandalur,
Chennai – 600 048.

.... Respondent 2

DATE OF FINAL HEARING : 23rd January 2024

PARTIES PRESENT (through video conferencing):

Complainant : Shri M. Moorthy, Administrative Officer
Counsel for Complainant : CA. P. A. Prabakaran
Respondent No.1 : CA. P Monica
Counsel for the Respondent No.1 : CA. Ganesh Prabhu Balakumar
Respondent No.2 : CA. M Yamini



FINDINGS:

BRIEF BACKGROUND OF CASE:

- 1.1 The Respondent no.1 and Respondent no.2 were appointed as consultants by Complainant Company Peacock Hospital Private Limited (hereinafter "Company"). Although no formal appointment letter was issued by the Company to them, however they, vide their common email-id myandco@gmail.com had sent email on 12th June 2018 to the Company mentioning their consultancy charge amounting Rs. 50,000/- per month w.e.f. 01/04/2018 and enclosing their scope of work. The Complainant by attaching this e-mail indirectly admits the contents and attachments to this e-mail.
- 1.2 While carrying out the scope of work, the Respondent no.1 and Respondent no.2 failed to stick to their assigned work and hence, the consultancy charges for a few months were withheld by the Company. The Complainant vide e-mail dated 12th January 2019 requested both the Respondents to *handover Director's Digital Signature (DSC), Tally software entries, relevant acknowledgement of filed documents, passwords pertaining to the Company*. In response to the said e-mail, Respondents through their common e-mail dated 22nd January 2019 had merely replied to the company as under:
"PFA outstanding bills. Clear the same at the earliest without fail urgently."
- 1.3 Both the Respondents misused the Digital Signatures (DSC) of one of the Directors of the Complainant company and filed the revised Income Tax Return of the Complainant Company for Financial year 2017-18 on 25th March 2019 under Ack No. 440143661250319 mentioning the Respondent No.2 personal e-mail id yaminica92@gmail.com with fake IT payment challan bearing serial No. 36457 dated 23.03.2018 for Rs 5,05,01,000/-. The Revised Income Tax Return filed reflects the inflated turnover of Rs. 25,19,93,356/- which was against the Company's turnover of Rs.8,19,93,356/-.
- 1.4 The Complainant came to know about this incident on 30th January 2020 through a call from ITO CO ward 5(1) CHE that a demand of Rs. 6,01,18,170/- exists for Financial Year 2017-18. The Complainant filed a Police and Cyber Crime Complaint C.no. 647/CCB/COP/Visitors/2020 on 4th February 2020 in Chennai Branch against both the Respondents.

S

CHARGE ALLEGED:

2. The Complainant alleged against the Respondent no.1 and Respondent no.2 as under:
 - 2.1 The Respondent no. 1 and Respondent no. 2 filed a fraudulent revised Income Tax return for the Financial Year 2017-18 of the Complainant company on 25th March 2019 under Ack No: 440143661250319 with fake IT payment challans bearing serial No: 36457/23.03.2018 for Rs.5,05,01,000/- (Rupees Five Crores Five Lakhs and Thousand Only) by misusing one of the Director's Digital Signature(DSC) which was in their possession and repeated request to return the Director's DSC had been in vain.

The Board also noted that while concurring with the reasons given against the charge(s) and agreeing with the Prima Facie Opinion of the Director(Discipline), Board also observed as under:

With respect to Respondent no. 1:

"In response to the email dated 12th January 2019 from the company seeking director's DSC, tally software entries etc. from the Respondent(and her partner), the Respondent responded vide email dated 22nd January 2019 through common email-id of the Respondent and her partner attaching the outstanding bills and asked the company to clear the same at the earliest. The said email was also addressed by the Respondent to her personal email id as existing in the Member records of ICAI. The Board was of the view that the tenor of the email dated 22nd January 2019 was such as if the clearance of the outstanding bills was a precondition for the return of the DSC/passwords/filled relevant acknowledgements, etc. which is clearly unbecoming of a Chartered Accountant."

With respect to Respondent no. 2:

"Revised Income Tax return had been filed for the company with respect to the A.Y. 2018-19 on 25th March 2019. The email-id which had been specified in the said revised Income Tax return was the same as the one which belonged to the Respondent as per the latest Member records of ICAI which shows that the same is still in use by the Respondent. Also, in response to the email dated 12th January 2019 from the company seeking director's DSC, tally software entries etc. from her(and her partner), the Respondent responded vide email dated 22nd January 2019

g

through common email id of the Respondent and her partner attaching the outstanding bills and asked the company to clear the same at the earliest. The said email was also addressed by the Respondent to her personal email id as existing in the Member records of ICAI. Apart from the said email, the Respondent brought on record only one email dated 30th January 2019 requesting the company to clear her outstanding bills. The Board was of the view that the tenor of the email dated 22nd January 2019 was such as if the clearance of the outstanding bills was a precondition for the return of the DSC/passwords/filled relevant acknowledgements, etc. which is clearly unbecoming of a Chartered Accountant. "

BRIEF OF PROCEEDINGS HELD:

3.1 With respect to case against Respondent No.1:

S. No.	Date of Hearing(s)	Status of Hearing(s)
1.	20 th April, 2023	Part heard and Adjourned with a direction to hear the case with BOD/670/2022.
2.	16 th June 2023	Adjourned with a direction to hear the case with BOD/670/2022.
3.	4 th December, 2023	Part Heard and Adjourned.
4.	23 rd January, 2024	Heard and concluded.

3.2 With respect to case against Respondent No.2:

S. No.	Date of Hearing(s)	Status of Hearing(s)
1.	20 th April, 2023	Adjourned at the request of the Respondent
2.	16 th June 2023	Adjourned at the request of the Respondent
3.	4 th December, 2023	Adjourned at the request of the Respondent
4.	23 rd January, 2024	Heard and concluded.

8

BRIEF SUBMISSIONS OF THE PARTIES TO THE CASE:

4. The Respondent No.1 in her defense while pleading not guilty, inter-alia, submitted as under: -
- 4.1 During 2018, the Complainant hired the Respondent for various professional work as mentioned in the scope of work mail dated 12th June 2018. Both the Respondents were engaged separately, and they were not partners by then, except for the fact that Respondents were acquaintances. To be more specific, neither of the Respondents have even entered a partnership, when the Complainant engaged them for the professional services.
- 4.2 The Respondent no.1 was pregnant from June 2018 and was not actively handling this client at that period due to distance and travel. Since she couldn't travel that long during pregnancy, but wherever her presence was required, she managed to visit the client premises with great efforts, putting profession first place. She can't be held liable for a third party's act, merely because she worked for Complainant and Respondent No.2 was known contact.
- 4.3 Mr. M. Moorthy, Admin Officer of the Complainant company from email id accounts@peacockhospitals.com requested to handover the Director's DSC, Tally software entries, filled relevant ack, passwords pertains to peacock hospitals and directors, at the registered office of the company without fail urgently. The said mail was sent on 12.01.2019 to Yamini Muthukrishnan, caprofessionalist@gmail.com and myadco@outlook.com.
- 4.4 She was on maternity leave from January 2019 and that she was not in a position to respond to the email sent by Mr. M. Moorthy. The email dated 22.01.2019 from the mail id myadco@outlook.com stating about attachment of outstanding bills and clearing of the same addressed to accounts@peacockhospitals.com contains the name of Yamini & Monica. It was the common mail id of their erstwhile firm and that the mail was not sent by her as she was on maternity leave during that period. Assuming without conceding

that the said mail was sent by her, though the said mail was sent as a reply mail to the mail received from the Complainant company on 12.01.2019, nowhere in the said mail it has been stated that the DSC/Password/Filled relevant ack etc. will be handed over only if the outstanding bills are settled.

- 4.5 No proof was adduced by Complainant that the DSC was in her possession. Further except for the mail dated 12.01.2019, no other request was made by Mr Moorthy with regard to return of the DSC/Password/Ack etc. the request for the return of the DSC was not from the owner of the DSC i.e. the Director of the company but from a person who claims to be an administrative officer of the company and who is not the owner of the DSC.
- 4.6 Though the e-mail dated 22.01.2019 stating "*PFA outstanding bills. Clear the same at the earliest without fail urgently*" is sent as a reply mail to the mail of the Complainant dated 12.01.2019, it is nowhere stated that the DSC/Password/Filled relevant ack etc will be handed over only if the outstanding bills are settled. Sending an email requiring settling the outstanding bills at the earliest to a client for the work already done by a professional will not bring disrepute to the profession. The email dated 22nd January 2019 sent from the ID myadco@outlook.com to the Complainant can't be construed as a reason for initiating a disciplinary proceeding against her, as it is a mere assumption that the request for payment can be a precondition for the return of the DSC. It is not conclusive evidence that she had done the act to avenge the Complainant. Respondent's failure to respond to the email of the Complainant does not mean she had a motive to commit the act.
- 4.7 Anyone who has the DSC can operate it from any computer. The IP address from which the Revised Income Tax return was filed on 25.03.2019 does not belong to her. Also, the email address yaminica92@gmail.com and the mobile number used to file the Income tax return do not belong to her. The IP address and the source computer from which the Income tax returns were filed are to be traced by the experts and unless the same is proved beyond reasonable doubts, she can't be guilty of the alleged act.

SV

- 4.8 The Complainant whose Income tax return was successfully filed towards the end of October 2018 never bothered to ask for DSC till January 2019. Also, the Complainant has raised the issue only after the Income Tax Department has imposed penalties on the Company. Hence the entire complaint against her is only an afterthought systematically planned to escape the penalty imposed by the Income Tax Department.
5. The Respondent No.2 in her defense while pleading not guilty, inter-alia, submitted as under: -
- 5.1 The complaint is belated. i.e. the Complainant has only decided to file a police complaint on 04/02/2020 i.e. more than a year after the email dated 12/01/2019 which wanted the Digital Signature Certificate of the Director amongst others to be handed over possibly to the administrative office of the Complainant company. The Complainant has approached the Institute of Chartered Accountants of India on 12/01/2021 i.e, almost two years after the email dated 12/01/2019 on the same subject. Assuming, that the director of the Complainant company does not have a digital signature in its possession, considering the seriousness of the problem, any prudent man would have acted in immediately in a timely manner and not in a belated manner.
- 5.2 The Complainant in his complaint has stated that the Respondent has misused the "one of the director's digital signatures" to file fraudulent revised Income Tax Return for the financial year The Complainant does not even mention whose digital signature that is in possession of the Respondent neither in his complaint to the institute nor in the police complaint made by him. The perusal of the master data of the company shows that it only has two directors viz.,
- 1) Me Sree Kiran, Managing Director and
 - 2) Anupama Pentela, Whole Time Director.
- Assuming that the Company uses one of the digital signature certificates which it is in possession, the Complainant should have been able to state at least whose digital
- 3/

signature is in the possession of the Respondent. The complaint does not also state when was the digital signature was handed over to the Respondent.

- 5.3 With regard to filing of original return of the Company for the AY 2018-19, Original return was uploaded on 30/10/2018, and all documents acknowledgements for filing the original return of the Company were stored in Desktop of the company located in Registered office of the company and those documents and acknowledgements were sent by email based on the request from the management to the company accounts mail ID, Company Secretary Mail ID and director Mr. Sree Kiran mail ID from her personal Email ID on 31/10/2018.
- 5.4 Original Return was uploaded based on the financials which is reviewed by CA. Ayyaswamy Prabakaran (M.No. 202374), audited by CA. N. Ramaraj (M.No. 022683) under the guidance of CA. N. Ramaraj (M.No. 022683) and CS. B. Sankarnarayanan (M.No. 7603) and in the presence and supervision of Company Secretary CS.B. Sankarnarayanan (M.No. 7603) and Mr. Moorthy - Administrative Officer at the registered office of the Company located at No.31/8, Welcome Colony, Anna Nagar West, Thiru Mangalam, Chennai Tamil Nadu 600101 by using DSC provided by Company Secretary B. Sankarnarayan (M.No. 7603) and Administrative Officer Mr. Moorthy. The Respondent came to know of the revised return only through the notice from the Court.
- 5.5 She had discontinued her connections with the Company after December 2018. Further, the Respondent has used the term "thereafter" only to indicate that after December 2018, the company would have filed their GST Monthly "3B" returns to point out that the directors are in possession of their Digital Signature Certificates.
- 5.6 The email dated 12/01/2019 asking to hand over the director's digital signature certificate, tally software entries etc., were not specifically addressed to the Respondent but also to the common email id of Monica and Yamini i.e. a outlook.com and to another email id caprofessionalist@gmail.com. Just because she did not reply to company mail communication, it does not mean that she held all documents and DSC of the company. All the data, tally, acknowledgements were saved in Company's desktop and Company held control of tally software. Since the Company's principal business operations are

2/

carried on from their hospital located at No.5, Arakkonam Road, Tiruttani, Tamil Nadu-631209 and the registered office is located in Chennai, there are instances where the details stored in the registered office of the Company were communicated to the management and other related people of the management through emails and in one such instance a mail communication has been sent containing acknowledgements, passwords to the management related person based on their request. The copies of ITR, annual reports and other related documents were also maintained at the above said hospital of the Company. The DSC was under the possession of the Company with the Supervision of CS.B. Sankarnarayanan (M.No. 7603) whose official office is also same as that of registered office of the company i.e. No.31/8, Welcome Colony, Anna Nagar West, Thiru Mangalam, Chennai, Tamil Nadu-600101.

- 5.7 The Respondent did not have possession of any of the documents or DSC mentioned in the Email dated 12th January 2019. Both the Respondents even communicated to the Company, to clear the bills twice on 25th January and 30th January 2019 respectively but both these mails remained unanswered. The Respondent in good faith requested the payment of the fee which was outstanding as a reply to the email.
- 5.8 Since the Company did not make any further follow-ups after the month of January 2019, it is very clear that the Company themselves hold all the details, records, documents, and Digital Signatures with them. Hence not replying to mail does not imply holding possession of DSC and other documents.
- 5.9 With regard to communication of acknowledgement for filling of revised return, the Respondent did not remember receiving any such Email. There is a possibility for the said email to be classified in Junk or Spam, and eventually got deleted and which she was not aware of, since she won't check spam or junk email box often. Moreover, the Mobile number mentioned in the Revised return and Original Return were the same. More than email communication, SMS received in Mobile number will have instant access and must have been noticed by the Company which they never spoke about anywhere till date. Further, the IP address in Original ITR and the IP Address in the revised ITR are different.

S

- 5.10 The scope of work agreed between both the Respondent and the Company, was common to both of Respondents and it is not individual in nature, all the services were provided jointly by both Respondents to the Company.
- 5.11 Handling the DSC is different from holding possession. Till date, the Company has not produced any kind of evidence for handing over the DSC to her. She never had the possession of the DSC to deny or return the same to the Company.

BRIEF SUBMISSIONS OF THE COMPLAINANT:

6. To substantiate his case, the Complainant, inter-alia, submitted as under:

6.1 With respect to Respondent No.1:

6.1.1 The Complainant did not engage Respondent No.1 and Respondent No.2 separately. Both of them are a team and a fee was paid to them. The status of Respondent's partnership does not diminish her role in the fraudulent activity.

6.2 With respect to Respondent No.2:

6.2.1 The Complainant came to know about the filing of the revised ITR on 30.01.2020 and have filed a complaint with the Cybercrime branch of Chennai police on 04.02.2020. So, there is no delay in filing the complaint.

6.2.2 A copy of the revised ITR Acknowledgement has been filed which obviously contains the name of the director of the company whose digital signature was used by the miscreant for filing the revised ITR.

6.2.3 The Respondent has admitted that she is doing the statutory returns filings till Dec 2018. The dispute has arisen in Jan 2019 and the miscreant has filed the revised return in March 2019. So, it is clear that Respondent has kept the DSC of a director P. Anupama with her and misused it to file the revised ITR. The company has never thought that a chartered accountant would misuse the DSC and cause harm to the company.

6.2.4 The original IT return contains the email ID: bsnksh@yahoo.co.in whereas the revised return contains the email ID: yaminica92@gmail.com. She has inadvertently left a clear trail about her crime and now states that it cannot be an evidence.

S

- 6.2.5 The Respondent has conveniently forgot to mention that the original IT return contains the e-mail id yaminica92@gmail.com. This is a deliberate act done by the Respondent to keep the Complainant in dark about the revised return.
- 6.2.6 The Respondent was requested by the Complainant to hand over the DSC and other accounting records, but the Respondent demanded her fees. Being a diligent professional, the Respondent would have denied possession of the documents and DSC, if she were not in possession of the same.

OBSERVATIONS OF THE BOARD:

- 7.1 At the outset, the Board was of the view that since the subject matter of both the Complainants is substantially the same and the Complainant is also one and the same in both the cases, the Board decided to hear the parties to the case in both these cases simultaneously and arrive at a common Finding in both the cases.
- 7.2 The Board further noted that Respondent no. 1 and Respondent no. 2 were appointed as consultant in Complainant's company. Due to non-issuance of formal appointment letter, the Respondent no. 1 and Respondent no. 2 sent common email to Company on 12th June 2018 mentioning the scope of work, the consultancy charges and payment terms agreed between them. The Board further observed that there was no bifurcation of the scope of work to be executed by Respondent no.1 or Respondent no.2. Thus, the scope of work given to the Respondent(s) was common and included Statutory Compliances (Income Tax, PF, and ESI), Tax reports, Monthly filings, other entries and other related work. The Board also noted that filing of income tax return of the Complainant company did not fall within the agreed upon scope of work as per the said communication and the task was carried out at the verbal request of the management of the Complainant company. The Board further observed that due to some payment dispute between the parties, the Respondent(s) stopped visiting entity in December 2018.

3

7.3 The Board further took into the following email communication between the Respondent(s) and the Complainant company: -

DATE	FROM	TO	CONTENTS OF EMAIL
12 th June, 2018	myadco@outlook.com	msreekiran99@yahoo.com, bsnksh@yahoo.co.in with a copycaprofessionalist@gmail.com, myadco@outlook.com	After discussions between B. Sankarnarayan & Respondents, scope of work is given. Along with Rs. 50,000/- per month is agreed, where the payment will be made through cheques equally to Yamini and Monica.
8 th October 2018 04:22 PM	paprabakaran@gmail.com	bsnksh@yahoo.co.in with a copy to bsnksh@gmail.com	Please send the IT log in password, Company master data, bank a/c details, pan card and directors Aadhar card copies along with any one of the directors DSC
8 th October 2018 05:45 PM	bsnksh@yahoo.co.in	bsnksh@yahoo.co.in yaminica92@gmail.com	Forwarded above email: Please send the IT log in password, Company master data, bank a/c details, pan card and directors Aadhar card copies along with any

3

			one of the directors DSC
8 th October 2018 08:48 PM	yaminica92@gmail.com	bsnksh@yahoo.co.in	7 Attachments (Dr. Anupama Aadhar, PAN card of the Complainant company, basic and login details, Dr. Sree Kiran Aadhar Card, Master Data and Dr. Sree Kiran Aadhar Card)
31 st October 2018	yaminica92@gmail.com	<u>Msreekiran99@yahoo.com</u> <u>accounts@peacockhospitals.com</u> with a copy to <u>bsnksh@yahoo.co.in</u>	Income tax return filed Acknowledgement (ITR V), ITR form for AY 2018-2019 of Peacock Hospital and filed Tax Audit Report was attached.
1 st November 2018	bsnksh@yahoo.co.in	<u>bsnksh@yahoo.co.in</u> <u>yaminica92@gmail.com</u> <u>msreekiran99@yahoo.com</u> <u>accounts@peacockhospitals.com</u>	Keep files i.e annual report, income tax filled returns in respect of peacock hospitals properly.
12 th January 2019	accounts@peacockhospitals.com	<u>caprofessionalist@gmail.com</u> , <u>myadco@outlook.com</u>	Requested to handover Director's DSC, Tally software entries, filled relevant acknowledgements, passwords pertain to peacock hospitals and

8

			Directors, at the registered office of the company without fail urgently.
22 nd January 2019	myadco@outlook.com	accounts@peacockhospitals.com , caprofessionalist@gmail.com , yaminica92@gmail.com with a copy to msreekiran99@yahoo.com , bsnksh@yahoo.co.in	PFA outstanding bills. Clear the same at the earliest without fail urgently.
30 th January 2019	myadco@outlook.com	msreekiran99@yahoo.com m	Attached outstanding bills, clear the same at earliest

Legends:

myadco@outlook.com : common email-id of both the Respondents.

yaminica92@gmail.com : email-Id of Respondent No.2

accounts@peacockhospitals.com : email-id of Company.

bsnksh@yahoo.co.in : email id of B. Sankaranarayanan, CS

paprabakaran@gmail.com : email id of CA. Ayyaswamy Prabakaran

7.4 The Board noted that it is the case of the Complainant that the Respondent no. 1 and Respondent no.2 have filed an inflated revised income tax return of the Complainant company for the AY 2018-19 misusing the digital signature of one of the directors of the Complainant company .However, on perusal of the original and the revised income tax return of the Complainant company for the AY 2018-19, the Board noted that the DSC, IP

address and the place from where the original and revised returns had been filed are different. In the filing of the original income tax return of the Complainant company for the AY 2018-19, the DSC in the name of M. Sree Kiran, Managing Director, of the Complainant company has been used whereas in the filing of the revised income tax return of the Complainant company for the said AY, the DSC in the name of Anupama Pentala, Director of the Complainant company has been used. The Board noted that the Complainant did not bring on record even single evidence to demonstrate that the said Director's DSC was ever handed over to any of the Respondent(s) at any given point of time.

- 7.5 The Board further noted that the phone number i.e. 9940259991 which had been used in filing the original and the revised income tax return of the Complainant company for the AY 2018-19 was the same and the Complainant company did not bring on record any evidence to show that the same was under the control of either Respondent no. 1 or Respondent no.2 or both. Further, as per the email dated 1st November 2018 sent by CS. B. Sankaranarayanan, to the Respondent no.2 and the Complainant company, the same phone number was appearing as belonging to him.
- 7.6 The Board further noted that the IP address which had been used in filing the original and the revised income tax return of the Complainant company for the AY 2018-19 was different and the Complainant company did not bring on record any evidence to show that the same was under the control of either Respondent no. 1 or Respondent no.2 or both.
- 7.7 The Board was of the view that mere mention of the Respondent no. 2 email id in the revised inflated Income Tax return of the Complainant company in the absence of any corroborative evidence cannot lead to the conclusion that the charge is substantiated against the Respondent.
- 7.8 Thus, on a detailed perusal of the submissions and documents on record, the Board was of the view that the Complainant has not been able to substantiate with corroborative and conclusive documentary evidence that the Respondent no.1 and Respondent no.2 filed a fraudulent revised Income Tax return for the Financial Year 2017-18 of the

Complainant company on 25th March 2019 under Ack No: 440143661250319 with fake IT payment challans bearing serial No: 36457/23.03.2018 for Rs.5,05,01,000/- (Rupees Five Crores Five Lakhs and Thousand Only) by misusing one of the Director's Digital Signature(DSC). In view of the same, the Board held the Respondent no.1 and Respondent no.2 NOT GUILTY in respect of the charge alleged.

CONCLUSION:

8. Thus, in conclusion, in the considered opinion of the Board, the Respondent no.1 and Respondent no.2 are **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 an Order for closure of both the cases 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. Rajendra Kumar P
(Presiding Officer)

Sd/-

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

Sd/-

CA. Priti Savla
(Member)

DATE: 02-02-2024

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy

गीता अनिरुध कुमार / GEETHA ANIRUDHA KUMAR
कार्यकारी अधिकारी / Executive Officer
अनुपचार-समय निर्देशालय / Disciplinary Directorate
मातृसंघीय संस्था, लेखक सं. 10032
The Institute of Chartered Accountants of India
असतोमिहो भवति, तदसतोमिहो भवति, तदसतोमिहो भवति
ICAI Bhawan, Vishwas Nagar, Saket, Delhi - 110032