

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – IV (2023-2024)]

[Constituted under Section 21B of the Chartered Accountants (Amendment) Act, 1949]

Findings under Rule 18(17) and Order under Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

File No: [PR/259/2019/DD/235/2019/DC/1452/2021]

In the matter of:

Ms. Utpala Mukharjee,
E-16, Anandlok Apartments,
Plot No. 13,
Mayur Vihar Phase-I
Delhi – 110091

.....Complainant

Versus

CA. Gaurav Kapoor (M.No. 517769)
B-66, First Floor,
Soami Nagar North,
New Delhi – 110017

.....Respondent

MEMBERS PRESENT: (In person)

CA. Ranjeet Kumar Agarwal, Presiding Officer (In person)

Shri Jiwesh Nandan, I.A.S. (Retd.) Govt. Nominee (In person)

Smt. Dakshita Das, I.R.A.S. (Retd.) Govt. Nominee (Through VC mode)

CA. Mangesh P Kinare, Member (In person)

DATE OF FINAL HEARING : 10.08.2023

PARTIES PRESENT

Respondent : CA. Gaurav Kapoor (Through VC)

Counsel for Respondent : CA. C.V. Sajan (Through VC)

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1 Background of the case:

The Complainant has stated that she was the largest shareholder and Director of OTA Falloons Forwarders Pvt. Ltd (hereinafter referred to as the “**Company**”) which is a quasi-partnership between the Complainant and other two shareholders/Directors.

2 Charges in Brief: -

2.1 It is alleged that the Respondent in collusion with the said other two shareholders/Directors participated in a grand and malicious scheme to assist them in usurping the management of the Company by insertion of two more Directors of their choice on the Board of Directors of the Company. Further, the Respondent mischievously and maliciously opted and inserted the designation of these two persons as “Directors” in para (ix) of E-Form DIR12 instead of “Additional Director” in order to avoid the regularization of these persons as Directors in the ensuing AGM of the Company.

2.2 It is alleged that the Respondent falsely did wrong certification of E-Form DIR-12 without verifying /determining if any board meeting or general meeting was held by the Company on 10th May 2019 with regard to appointment of new Directors or whether notice of the said Board meeting was served on all the Directors of the Company, even though the Respondent was aware that the affairs of Private Limited Company were in nature of quasi partnership. It is asserted that the Complainant did not receive any draft minutes of the purported board meeting held on 10th May 2019. In this regard the Complainant has placed on record her email dated 24th June 2019 and the response of the Respondent dated 28th June 2019.

2.3 Further, it is alleged that the Respondent marked the nature of the new Directors as ‘Executive’ in para (xii) of E-form DIR-12, meaning thereby that both the new Directors were drawing remuneration from the Company which resulted in ousting the largest shareholder and Director of the Company and
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also allowed siphoning the funds from the coffers of the Company. Also, the two new Directors exercised the executive powers of the Board of Directors in gross breach of preposition of quasi partnership of the Complainant with other shareholder/Directors and all this was possible with the guidance and scheme drawn by the Respondent.

2.4 In addition, the said appointment of the two new Directors were in breach of provision of Section 203 of the Companies Act, 2013 as no Board resolution for appointment of two new Directors in executive position was either passed or attached with form DIR 12. Rather the Respondent, in the para of declaration of signatory Director with respect to the number of Board resolution inserted the date of Board meeting in DIR-12 Form.

3 **The relevant issues discussed in the Prima Facie Opinion dated 10th August 2020 formulated by Director (Discipline) in the matter in brief are given below: -**

3.1 It is an admitted fact by the Respondent that the Respondent wrongly filled the post of the two persons as 'Director' instead of 'Additional Director' and also wrongly marked them as 'Executive' instead of 'Non-Executive Director' in the Form DIR-12 certified by him. It is observed that if a material mistake is committed by a Chartered Accountant, then for the purpose of its liability, it is irrelevant whether the same was intentional or not. In the present case, it does not seem to be convincing that the Respondent committed multiple mistakes in one DIR Form and all the same were just clerical in nature, rather it is observed that the mistakes as highlighted by the Complainant and admitted by the Respondent go to the core of the factual accuracy of the Form DIR-12. Hence, even if assuming that there existed some personal dispute between the Complainant and the Directors of the Company still the Respondent cannot go scot free for negligence in performing his professional duties. Also, for the purpose of the present Complaint, it is irrelevant that later on the Directors resigned from the Company, as asserted by the Respondent. Hence in view of the same it is observed that the Respondent is prima facie guilty of professional

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misconduct for negligence in his professional duty. However, it is observed that since there is no evidence placed on record by the Complainant which may prove any connivance of the Respondent with other Directors as alleged, therefore, in the circumstances, the theory of the Complainant regarding illegal conspiracy of the Respondent with the other Directors cannot be given much weight.

- 3.2** The Director (Discipline) in his Prima Facie Opinion dated 10th August 2020 has held that the Respondent is prima facie GUILTY of professional misconduct falling within the meaning of Item (7) of Part I of the Second Schedule and Item (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949. The said Items to the Schedule to the Act, states as under:

Item (7) of Part I of Second Schedule:

“A chartered accountant in practice shall be deemed to be guilty of professional misconduct if he-

(7) does not exercise due diligence or is grossly negligent in the conduct of his professional duties.”

Item (2) of Part IV of First Schedule:

“A member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if he-

(2) in the opinion of the Council, brings disrepute to the profession or the Institute as a result of his action whether or not related to his professional work.”

- 3.3** The Prima Facie Opinion formed by Director (Discipline) was considered by the Disciplinary Committee at its meeting held in 07th April 2021. The Committee on consideration of the same, concurred with the reasons given against the charges and thus, agreed with the prima facie opinion of the Director (Discipline) that the Respondent is prima facie **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part – I of the Second

Schedule to the Chartered Accountants Act, 1949 and accordingly, decided to proceed further under Chapter V of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. The Committee also directed the Directorate that in terms of the provisions of sub-rule (2) of Rule 18, the prima facie opinion formed by the Director (Discipline) be sent to the Complainant and the Respondent including particulars or documents relied upon by the Director (Discipline), if any, during the course of formation of prima facie opinion and the Respondent be asked to submit his Written Statement in terms of the provisions of the aforesaid Rules, 2007.

4 Date(s) of Written submissions/pleadings:

The relevant details of filing of documents in the instant case by the parties are given below:

S.No.	Particulars	Dated
1.	Complaint in Form 'I' filed by the Complainant	16 th July 2019
2.	Written Statement filed by the Respondent	17 th September 2019
4.	Prima facie Opinion by Director (Discipline)	10 th August 2020
5.	Written Submissions by the Respondent after PFO	7 th October 2021

5 Written Submissions by the Respondent:

The Respondent in his Written Submissions dated 07th October 2021 has made the following submissions:-

- 5.1** The Respondent has further submitted that the first observation of the Director (Discipline) is that if a material mistake is committed by a Chartered Accountant, then for the purpose of liability, it is irrelevant whether the same was intentional or not. Going by this principle, to decide on whether the case in

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question is or not a matter of 'Professional Misconduct' within the meaning of Clause (7) of part I of Second Schedule, it must be first decided, whether the error in question constituted a 'material mistake' or not, in the context of filing of E-Form DIR-12 with the Registrar of Companies. The concept of material mistake with reference to contents in an E-Form DIR-12 to be filed with ROC is not defined in the Code of Ethics or in the Chartered Accountant Act. Therefore, when the Director (Discipline) makes a statement that the clerical errors in the contentious E-Form DIR-12 are material mistakes, it is not based on any standard laid down in the Regulations of the ICAI.

- 5.2** The Respondent has further added that Section 2(34) of the Companies Act 2013 defines that 'Director' means a 'Director' appointed to the Board of a Company. Section 2(94) of the Companies Act 2013 states that 'Whole Time Director' includes Director in the whole-time employment of the Company. The term 'Additional Director' referred to in Section 161 is not defined in the Companies Act 2013. The term Non-Executive Director is not defined in the Companies Act.
- 5.3** The Respondent has further stated that the above legal provisions make clear that the term 'Additional Director' is a term coined for the purpose of Section 161 alone. A 'Director' appointed under Section 161, for all legal consequences and purposes is only an Additional Director and no one else.
- 5.4** The Respondent has further submitted that the authority and responsibility of a Director are not different for an Additional Director. Therefore, mentioning of the term 'Director' in the place of 'Additional Director' in DIR-12 will neither change the authority or responsibilities of the Director concerned nor would change the legal position in Section 161, which limits the validity of the appointment till the next general meeting unless ratified by the shareholders. The Board Resolution concerned in this case contained the word 'Director' and not 'Additional Director'. The said error was made because there was a typo omission of the word 'Additional' in the Board Resolution concerned, for which the responsibility

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is upon the Company. Therefore, this innocuous clerical error, that escaped the attention of the Respondent was not a material mistake from any angle of analysis.

- 5.5** The Respondent has further stated that in para 11.2 of the Complaint, the allegation was that the term 'Executive' was used. There was no admission that the E-Form DIR-12 was filled with 'Executive' instead of 'Non-Executive'. The Company's submissions to the Registrar of Companies did not state that the appointed Directors were classified as 'Non-Executive.' In absence of specification in the Board Resolution, it was clarified by the Directors that the option 'Executive' can be chosen as it bestows more liability on the appointees.
- 5.6** The Respondent has further submitted that the Director (Discipline) interpreted the reply given by the Respondent in isolation (on the point of 'Executive' versus 'Non-Executive') without considering the documents on records. There were no multiple mistakes in E-Form DIR-12 concerned, as wrongly observed in the PFO. The only error was that while selecting the option from the dropdown boxes, in the digital Form, the choice of 'Director' was chosen in the place of 'Additional Director'. The second point in the observation is that it does not seem to be just clerical in nature, reflects the bias in the view of the Director (Discipline). It was no less than casting aspersion on the Respondent without any evidence. The Respondent has further stated that the facts on record proved that the Company itself respected the objection of the Complainant and decided to collect resignation from the Directors concerned to resolve the issue. Corrective action was taken without losing much time.
- 5.7** The Respondent has further stated that in case the intent of the Company was wrong, such a corrective action would not have happened. When the intent of the Company could not have been wrong, casting aspersion on the intent of the Respondent would be preposterous. There were no mistakes in the E-Form DIR-12, according to the documents provided by the Company except that there was one clerical error in choosing the designation of 'Director' in E-Form

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DIR-12, and the said clerical error does not go to the core of the factual accuracy of the E-Form DIR-12, and as alleged by the Director(Discipline).

5.8 The Respondent has submitted that appointment of Directors is governed by Section 152 of the Companies Act 2013 and Section 161 (by virtue of 'save clause' in Section 152(2)). The Respondent has further submitted that Core aspects in relation with the appointment of Director according to the law are laid down in Section 152(1), 152(3), 152(4), and 152(5) and Section 161. The Respondent has further added that crucial information regarding appointment of Director as required by the law are personal details, such as DIN (as per section 154) filing of DIR 2 and DIR 8 [as per Section 152(3), (4) and (5)], proof of appointment in the form of resolutions concerned and appointment letter [Section 152(2) or 161 (1)], All these core information furnished in the contentious E-Form DIR 12 and the attachments thereto, are factually correct. Rule 18 of the Companies (Appointment and qualification of Directors) Rule 2014 prescribes filing of a return in E-Form DIR-12, within 30 days of change in Directors, with the office of Registrar. The Respondent has further submitted that according to the proforma of E-Form DIR-12 provided in the said Rules, Point 5 provides for details of the Managing Director or Director. In respect of every change of Director, there are twenty nine subpoints to be filled up and Column for designation at point (ix) in the said E-Form DIR-12 is just one of them. The dropdown box provided in the Digital Form is a refinement over the specimen Form of DIR 12 in the Rules. Different Forms of 'designation' are not specified at serial no (ix) in the specimen form in the Rules. This difference is stark when compared with serial no (xii) in which three categories are specified. If the intent of the Rule was to insist on mentioning 'Additional Director' in every applicable case, the specimen format would not have been vague as it appears. On the other hand, the title of Point 5, suggest that the two designations intended were 'Director' and 'Managing Director' for the purpose of Rules, and hence, the aspect 'Additional Director' is not a core one as apparent from the Rule concerned.

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5.9 The Respondent has referred to a judgement dated 26th September 2016 passed by the Hon'ble Andhra Pradesh High Court in ICAI vs. Shri Mukesh Gang wherein it was held that "for an act of negligence to constitute gross negligence, it must be in reckless disregard of a legal duty and of the consequences to another party, or willful or voluntary or wanton omission. Negligence is the failure to take reasonable care as an ordinary prudent man, depending upon the circumstances of the case, would take." The Committee noted that submission of the Counsel for Respondent submitted that none of the elements mentioned in the above judgement are fulfilled in the present matter and the Respondent be exonerated from all the charges.

6 Brief facts of the Proceedings:

6.1 The details of the hearing(s) fixed and held/adjourned in said matter is given as under:

Particulars	Date of Meeting(s)	Status
1 st time	18 th May 2023	Part heard and adjourned
2 nd time	20 th June 2023	Part heard and adjourned
3 rd time	11 th July 2023	Part heard and adjourned
4 th time	26 th July 2023	Part heard and adjourned in the absence of Complainant
5 th time	10 th August 2023	Hearing concluded and decision taken

6.2 On the day of first hearing on 18th May 2023 , the Respondent along with his Counsel were present through Video Conferencing Mode for the hearing however, the Complainant was not present. She informed through email that she is out of India and could not attend the hearing even through video conferencing as network connection is poor in her locality. The Committee noted that the Respondent appeared first time before it for hearing and he was put on oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges, and the same was read out to him. On the same the Respondent replied that he is aware about the charges but  

pleaded Not Guilty on the charges levelled against him. Thereafter, as per Rule 18 (9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee adjourned the case.

6.3 Thereafter, on the day of hearing on 20th June 2023, the Committee noted that the Respondent along with his Counsel were present through video conferencing mode, however, the Complainant was not present and notice of listing of the case has been served upon her. The Committee directed the office to inform the Complainant to appear before it at its next meeting and in case of her failure to appear, the matter will be decided ex-parte based upon documents available on record. Thereafter, the Committee asked the Counsel for the Respondent to make submissions in the matter. The Counsel for the Respondent submitted that Complainant was no longer aggrieved in the case; as the very basis of the grievance has been resolved. There was one small error in selection of dropdown box in the Form filed by the Respondent which was trivial and could be deemed as innocuous clerical error; and not to be stamped as professional misconduct. The Counsel further submitted that choosing the field 'Director' is no different than 'Additional Director'; because the duty and responsibility of 'Director' and 'Additional Director' under the law are same. The Company had promptly secured resignation from both the newly appointed Directors with effect from 29th July, 2019, yet the Complainant raised her pitch against the Company management and the Respondent with frivolous allegations and continued her tirade, obviously with other motives. After recording the arguments of the Counsel for the Respondent and in the absence of the Complainant, the Committee adjourned the matter with a view to extend one more opportunity to the Complainant to substantiate the charges.

6.4 Thereafter, on the day of hearing on 11th July 2023, the Committee noted that the Complainant and the Respondent were not present. The Committee that the notice of listing of the case have been served upon them. In the absence of the parties, the Committee adjourned the case to a later date,

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6.5 Thereafter, on the day of hearing on 26th July 2023 the Committee noted that the Respondent along with Counsel were present through video conferencing mode. The Committee noted that the Complainant was not present and notice of listing of the case has been served upon her. In the absence of the Complainant, the Committee decided to adjourn this case to a later date, with a view to extend one and final opportunity to the Complainant to substantiate the charges. Further, the Committee directed the office to inform the Complainant that in case of her failure to appear before it at the next hearing, the case will be decided ex-parte.

6.6 Thereafter, on the day of final hearing on 10th August 2023, the Committee noted that the Respondent along with Counsel were present through Video conferencing mode. The Committee noted that the Complainant was not present and notice of listing of the case has been served upon her. In view of the repeated absence of the Complainant and having decided to proceed ex-parte, the Committee asked the Counsel for the Respondent to make his final submissions. The Counsel for the Respondent made reference to various paragraphs of Prima facie Opinion of the Director (Discipline) vis-à-vis his written submissions/documents on record. He further made reference to various email communications between the Respondent and the Complainant attached with the Complaint, wherein the Respondent mentioned that E-Form DIR 12 was certified by him based on the information provided by the Directors to him. The Respondent relied upon various documents provided by the Company/Directors such as Minutes and Board resolutions which were on record. The Counsel further submitted that there is no definition of 'Additional Director' and only term 'Director' has been defined therein, so there is no distinction as such of the term 'Director' and/or 'Additional Director'. He further submitted that it is also wrong to say that the Respondent was grossly negligent. It was a mistake of wrong selection of columns while filing the online E-Form DIR-12, which was due to oversight and there was no column in E-Form DIR-12 for 'Additional Director'. After detailed deliberations and

considering various documents on record and after noting that the Complainant was not present in any hearing date so far despite granting her sufficient opportunities to substantiate the charges, matter was concluded by the Committee.

7 Findings of the Committee

- 7.1. The Committee noted that the Complainant has never attended any hearing in spite of giving advance notices, which have been duly delivered. Further, the Complainant has also not made any further submissions (in lieu of her presence) to substantiate her charges. Therefore, the Committee had no option but to consider the written and oral submissions of the Respondent vis a vis only the charges mentioned in the original Complaint filed by the Complainant.
- 7.2. The Committee noted the background as well as oral and written submissions made by the Respondent in addition to the available documents/material on record and arrived at its findings as under: -
- 7.3 The Committee noted that the Complainant has raised the issue that she has not received minutes of the Board meeting held on 10th May 2019. In this regard, the Committee observed that the Respondent, being the certifying Professional of E-Form DIR-12 is not responsible to ensure whether the copy of minutes of Board Meeting which was held on 10th May 2019 has been received by the Complainant or not. The Complainant has further contended that Respondent in connivance with other Director of the Company has siphoned off the funds. In this regard, the Committee noted that Complainant did not produce any documentary evidence to substantiate that Respondent in connivance with Directors has siphoned off the funds of the Company. It is also noted that it is a settled proposition of law that the onus of proving the allegations always lies on the Complainant but in the instant matter, the Complainant failed to provide any documentary evidence to prove the allegation against the Respondent. The Committee further observed that inspite

of giving ample opportunities to the Complainant to appear in the hearing, she failed to attend any single hearing to substantiate the charges.

- 7.4. The Committee further observed that the allegation of the Complainant is that the Respondent while certifying the E-Form DIR-12 has incorrectly selected 'Director' instead of 'Additional Director' and further marked the nature of Directorship as 'Executive' instead of 'Non Executive'. In this regard, the extract of following relevant provisions of the Companies Act 2013 merits consideration here: .

"152. Appointment of directors.— (1) Where no provision is made in the articles of a company for the appointment of the first director, the subscribers to the memorandum who are individuals shall be deemed to be the first directors of the company until the directors are duly appointed and in case of a One Person Company an individual being member shall be deemed to be its first director until the director or directors are duly appointed by the member in accordance with the provisions of this section. (2) Save as otherwise expressly provided in this Act, every director shall be appointed by the company in general meeting.

161(1). Appointment of additional director, alternate director and nominee director.— (1) The articles of a company may confer on its Board of Directors the power to appoint any person, other than a person who fails to get appointed as a director in a general meeting, as an additional director at any time who shall hold office up to the date of the next annual general meeting or the last date on which the annual general meeting should have been held, whichever is earlier."

- 7.5. From the above provision, the Committee observed that the Director is appointed in the General Meeting of the Company; and on the other hand, the Additional Director is appointed by the Board of Directors by passing a Board resolution in a Board meeting. In this regard, the Committee noted that the

Respondent during the hearing stage has brought on record the following documents to the attention of Committee:-

- a. Board Resolution dated 10th May 2019 for appointment of Mr. Rajat Kumar and Ms. Saumya Srivastava as Directors of the Company
- b. Notice of Board Meeting dated 10th May 2019 for the Board Meeting held on 10th May 2019
- c. Minutes of Board Meeting dated 10th May 2019
- d. Appointment letter of Mr. Rajat Kumar and Ms. Saumya Srivastava dated 10th May 2019 as Directors of the Company

7.6. On perusal of the above documents, the Committee noted that Mr. Rajat Kumar and Ms. Saumya Srivastava were appointed as Directors of the Company (OTA Falloons Forwarders Private Limited) on 10th May 2019. The Committee noted that it was Respondent's mistake in selecting the wrong dropdown box in E-Form DIR-12 which was a clerical mistake. The Committee recognized that the Respondent exercised due diligence by cross-verifying the details with the above-mentioned documents while certifying E-Form DIR-12. Furthermore, it was noted that Directors, Mr. Rajat Kumar and Ms. Saumya Srivastava had resigned from the Company on 29th July 2019 and they remained Directors of the Company for a short period of three months i.e. from 10th May 2019 to 29th July 2019.

7.7. The Committee further noted that the allegation of the Complainant is that the Respondent marked the nature of new Directors as 'Executive' in E-Form DIR-12 against the name of Mr. Rajat Kumar and Ms. Saumya Srivastava, which would imply that being 'Director' and in the category of 'Executive' both the new Directors were drawing remuneration from the Company. In this regard, the Committee observed that Complainant has failed to produce any documentary evidence to substantiate that Mr. Rajat Kumar and Ms. Saumya Srivastava were actually drawing any remuneration from the Company. The Committee noted the submissions of the Respondent in this regard that there was no

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mention in the Board Resolution of the Company dated 10th May 2019 regarding the category of Directorship.

7.8. The Committee, on an overall consideration of the matter, accepted the arguments of the Respondent that the mistake committed while certifying the E-Form DIR-12 in respect of selecting the designation of the appointee as 'Director' and the category of Directorship as 'Executive', on the ground that the appointment has been made only based on the resolution of Board of Directors of the Company; whereas for the appointment of 'Director' as per provision of Section 152 of the Companies Act 2013, the approval of General Meeting of the Company was required. The Committee felt that the clerical mistake committed by the Respondent was unintentional and the same has been accepted by him.

7.9. On an overall consideration, the Committee opined that the issue could be termed as clerical mistake, and the Respondent having provided the supporting documents/details at the time of hearing and having clarified the matter, the act of the Respondent does not amount to negligence falling within the ambit of professional Misconduct. In view of the same, the Committee held that the Respondent is **Not Guilty** of Professional Misconduct falling within the meaning of Item (7) of Part – I of the Second Schedule to the Chartered Accountants Act, 1949.

Conclusion

8. In the view of the findings arrived in the above paras, vis-a vis documents/material on record, the Committee gives its findings as under: -

Charge(s) (as per PFO)	Findings	Decision of the Committee
Para 2.1 to 2.4 as above	Para 7.1 to 7.9 as above	Not Guilty- Item (7) of Part – I of the Second Schedule

9. In view of the above observations, considering the submissions of the Respondent and Complainant, and documents on record, the Committee held M

the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part – I of the Second Schedule to the Chartered Accountants Act, 1949.

Order

10. Accordingly, in terms of Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for closure of this case against the Respondent.

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Sd/-
(CA. RANJEET KUMAR AGARWAL)
PRESIDING OFFICER

Sd/-
(SHRI JIWESH NANDAN, I.A.S. (RETD.))
GOVERNMENT NOMINEE

Sd/-
(MS. DAKSHITA DAS, I.R.A.S.,RETD.)
GOVERNMENT NOMINEE

Sd/-
(CA. MANGESH P KINARE)
MEMBER

DATE : 05.02.2024
PLACE: NEW DELHI

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy
Nitika Gupta
सीए नीतिका गुप्ता / CA. Nitika Gupta
सहायक निदेशक / Assistant Director
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आईसीएआई भवन, विवास नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwas Nagar, Shahdra, Delhi-110032