

CONFIDENTIAL

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

[Constituted under Section 21B of the Chartered Accountants 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/54/2017/DD/85/2017/DC/1329/2020]

In the matter of:

Shri Soorej M. N.,
501, Kaveri Cooperative Hsg. Society,
Dahanularwaid Datta Mandir Road,
Kandawali, West
Mumbai-400067

.....Complainant

Versus

CA. Hemang Lodaya (Membership. No. 120324)
303, Deepika Gokhale Road,
Dhanu Karwaidi West,
Mumbai-400067

.....Respondent

MEMBERS PRESENT:

- 1. CA. Ranjeet Kumar Agarwal, Presiding Officer (Present in person)**
- 2. Mrs. Rani Nair, I.R.S. (Retd.), Government Nominee (Present in person)**
- 3. Shri Arun Kumar, I.A.S. (Retd.), Government Nominee (Present in person)**
- 4. CA. Sanjay Kumar Agarwal, Member (Present in person)**
- 5. CA. Sridhar Muppala, Member (Present in person)**

DATE OF FINAL HEARING : 25.07.2023 (through physical/video conferencing mode)

PARTIES PRESENT

Respondent : CA. Hemang Lodaya (Through VC)
Counsel for Respondent : CA. C. N. Vaze (From BKC Office, ICAI, Mumbai)
Complainant : Not Present

BACKGROUND OF THE CASE:

1. The brief background of the case is that the Complainant (holds 65% shares in the firm) was the partner of the partnership firm namely M/s Pix10 Integrated Communications Solutions (hereinafter referred to as the 'firm') and the Respondent was introduced to the Complainant by his partner in the firm, Shri Jignesh Mistry who holds 35% shares in the firm. The Respondent was appointed as auditor of the firm from the start of the business i.e. from the year 2009 onwards. The Complainant was always actively taking part in the day to day affairs of the firm. However, his partner Shri Jignesh Mistry was never an active partner in the firm. The Complainant requested his partner to dissolve the firm. However, his partner in connivance with the Respondent manipulated the accounts of the firm.

CHARGES IN BRIEF:-

2. The Committee noted that the charges against the Respondent were as under:-
 - a) The Respondent in active connivance with Shri Jignesh Mistry (i.e., partner of the Complainant) passed an entry in the books of accounts of the firm during the year 2014-15 which resulted in increase in the Capital account of Shri Jignesh Mistry and consequent increase in his share in the firm. As per the Complainant, editing machines were never brought into the firm physically.
 - b) That the Balance Sheet of the firm for the financial year 2014-15 was signed by Shri Jignesh Mistry without Complainant's consent. Accordingly, there was active connivance between the Respondent and his partner.
 - c) That the Respondent in collusion with his partner Shri Jignesh Mistry got prepared and submitted the income tax return for the financial year(s) 2013-14 & 2014-15 without his knowledge and consent.
3. The Committee noted that the Respondent had failed to submit his Written Statement in the extant matter however at the time of calling of additional documents he had inter-alia submitted as under:

- a. That the main point of dispute between the Complainant and his partner is purchase of editing machines worth Rs.6,75,250/-.
 - b. The machine in question was originally purchased by the firm from the fund invested by Shri Jignesh Mistry to the tune of Rs.20 lakhs.
 - c. The actual amount of machine was Rs.19,68,750/- which was purchased from M/s Turner General Entertainment Ltd. on 28th June 2012. Out of which, machines worth Rs.4,20,000/- were sold and money was repaid to his partner Shri Jignesh Mistry in 2012-13.
 - d. The remaining equipment's worth Rs.15,48,750/- were reversed in Shri Jignesh Mistry account in financial year 2012-13, it means, it was taken over by Shri Jignesh Mistry. The accounting entries has passed in the books and presented to the Respondent. At that time the Complainant did not suspect anything.
 - e. In the year 2014-15, while auditing the books of account of the firm, the Respondent came across the entry towards the sale of equipments through M/s Quality Matters amounting to Rs.7,75,000/-. The Respondent was given an explanation that part of equipment's were declared as taken over by Shri Jignesh Mistry, however, Shri Jignesh Mistry denied the same.
 - f. Thereafter, the Respondent asked for an explanation from the firm and he received e-mail dated 27th May 2014 to this effect. Another e-mail contained a list of assets as on 12th May 2014. Based on the e-mail, the Respondent reversed the entry passed earlier for withdrawal and booked the assets in the firm's account.
 - g. In the year 2016-17, there was some dispute between the partners and the Respondent was dragged into the same.
4. The Director (Discipline) had in his Prima Facie Opinion dated 1st June, 2020 with respect to **first allegation**, viewed that the main cause of dispute between the Complainant and his partner was increase in the capital of the said partner wherein the Respondent was alleged to have connived with his partner by approving a book entry for purchase of editing machines while no such editing machines were received in physical form. The Director (Discipline) opined that when the Complainant has doubted the said purchase, it was the duty of Respondent to physically check whether the machine had been actually brought

into the partnership firm or not. Further, it was observed that the explanations submitted by the Respondent at Rule 8(5) stage was also not satisfactory and without any substantial piece of evidence which casted a doubt of suspicion on the Respondent thereby holding him **prima facie guilty** of professional misconduct under item (7) Part I of Second Schedule and also of Other Misconduct falling within the meaning of item (2) of Part IV of First Schedule to the Chartered Accountants Act 1949.

5. With respect to **second allegation**, the Director (Discipline), on perusal of the balance sheet noted that the same had been certified by the Respondent only and none of the partner had signed the same. Further that on perusal of the partnership deed, it was observed that the same was silent as to how the accounts will be signed and presented before the auditor for finalisation. The question arose about the necessity/urgency of the Respondent to signing the balance sheet without the same being approved by the partners of the firm. It was also observed that there was no specific withdrawal of complaint by Complainant as claimed by the Respondent. Accordingly, it was opined that the Respondent was negligent in conduct of his professional duties and was held **prima facie guilty** of professional misconduct falling within the meaning of Item (7) of the Part I of the Second Schedule to the Chartered Accountants Act, 1949.
6. With respect to **third allegation**, the Director (Discipline) noticed that the partnership deed was silent as to how the returns will be signed and submitted to the income tax department. The Respondent has not submitted any reply in this regard. It was also not clear as to how Respondent choose to file ITR of the firm based on such Balance sheet which has not been approved even by auditee entity. Thus, the benefit was not extended to the Respondent and he was held **prima facie guilty** under this charge too for negligence and for connivance with the other partner.
7. Accordingly, the Director (Discipline) in terms of Rule 9 of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, held the Respondent **Prima-facie Guilty**

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of Professional and Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule and Item (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949. The said items in the Schedule to the Act states as under:

Item (7) of Part I of the 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.”

SUBMISSIONS OF THE RESPONDENT ON PRIMA FACIE OPINION:

8. The Respondent in his written submissions dated 19th January, 2021 had inter-alia mentioned as under:

- a. That the Balance Sheet of the firm was duly signed by a partner of the firm, Mr. Jignesh Mistry. Further, the copy which was submitted by the Complainant along with complaint was a fresh print taken out and handed over to him in person when he visited Respondent's office in May/June 2016 as he wanted to give it for sourcing some finance. By the time printouts came he needed to go and he assured the Respondent that it will be submitted after his signature to the concerned financial institution.

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- b. That the Respondent has submitted copy of the signed balance sheet by one of the partner namely Mr. Jignesh Mistry. Further, the Respondent was just guiding the accountant on book closure entries and entries which needs to be amended as they were under cash system of accounting, none of the data entries were done by the Respondent.
- c. That Income Tax Return was submitted based on the Balance Sheet signed by the partner of the auditee entity.
- d. That it was merely a reversal of entries pertaining to financial year 2012-13, as the Respondent came to know that the part of the machineries which were informed by the Complainant that was taken over by Mr. Jignesh Mistry are sold by the firm in year 2014-15. The Respondent stated that if the said machines were taken over by Mr. Jignesh in year 2012-13, then how this firm sold part of the same and received the money in year 2014-15 and then transferred the same to Mr. Jignesh Mistry. The Respondent further stated that if he was involved in connivance with Mr. Jignesh Mistry then he would not allowed to reverse the entries related to machines based on the representation of the Complainant as taken over and would have let it there in the balance sheet of year 2012-13.
- e. That the Respondent asked for a proof that the balance assets after partial sale in year 2012-13 were actually taken over by Mr. Jignesh Mistry, which the firm could not provide, hence the Respondent allowed it to be added back based on the letter from the firm requesting the Respondent to add the same to firm assets.
- f. That dispute between the partners started in year 2016-17 regarding running and managing the company which was much after filing the balance sheets and audit reports on 30th September 2015. Further, the Respondent was dragged into the matter unnecessarily.

BRIEF FACTS OF THE PROCEEDINGS:

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9. The Committee noted that the instant case was fixed for hearing on following dates:

S.No.	Date	Status of Hearing
1.	12.11.2021	Withdrawal of the Complainant not accepted. Adjourned at the Request of the Respondent.
2.	06.4.2023	Adjourned at the Request of the Respondent.
3.	30.5.2023	Adjourned at the Request of the Respondent
4.	20.06.2023	Adjourned in absence of the Complainant and at request of the Respondent
5.	10.07.2023	Part heard and Adjourned
6.	25.07.2023	Conclude the hearing. Judgement reserved.
7.	25.08.2023	Final decision taken on the case

10. On the day of the first hearing held on 12th November 2021, the Committee noted that the Complainant vide email dated 28th September, 2020 had informed that complaint filed by him may be treated as "Non-Est". On consideration of charges the Committee was of view that the Respondent was negligent in exercising his professional duties, hence the Committee decided not to accept the request of withdrawal of complaint and continue with the proceedings against the Respondent. The Committee noted that the Respondent vide email dated 9th November, 2021 had sought an adjournment in the matter by mentioning that he is out of town and would require time for appointing authorized representative. The Committee looking into the request of the Respondent granted the adjournment. The Office was directed to inform the party accordingly.

11. On the day of second hearing held on 6th April 2023, the Committee noted that the Respondent vide email dated 4th April 2023 had sought an adjournment in the matter due to the non-availability of his counsel. The Committee looking into the same acceded to his request and granted the adjournment. The Office was directed to inform the parties accordingly.

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12. On the day of third hearing held on 30th May 2023, the Committee noted the Complainant was not present, and no intimation was received from the Complainant despite the notice duly served upon him. The Committee noted that the Respondent vide email dated 25th May,2023 sought an adjournment on the ground of non-availability of his arguing Counsel and requested to place the hearing after 10th June 2023. The Committee looking into the grounds of natural justice acceded to the adjournment request made by the Respondent, and accordingly, the case was adjourned.
13. On the day of fourth hearing held on 20th June 2023, the Committee noted that neither the Complainant was present, nor any intimation was received from him despite the notice duly served upon him. The Committee noted that the Respondent vide email dated 18th June,2023 sought an adjournment on the ground of non-availability of his arguing Counsel and requested to place the hearing after one week. The Committee looking into the grounds of natural justice acceded to the adjournment request made by the Respondent, and accordingly, the case was adjourned.
14. On the day of fifth hearing held on 10th July 2023, the Committee noted that the Respondent was present through Video Conferencing Mode. The Committee noted that neither the Complainant was present nor any intimation was received, despite notice/email duly served upon him. The Respondent was administered on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges. On the same, the Respondent replied in the affirmative and pleaded Not Guilty to the charges levelled against him. Thereafter, the Respondent sought adjournment on account of the illness of his authorized representative. The Committee looking into grounds of natural justice decided to adjourn the hearing to a future date. With this, the hearing in the matter was partly heard and adjourned.
15. On the day of sixth and final hearing held on 25th July 2023, the Committee noted that neither the Complainant was present nor any intimation was received despite notice/email duly served upon him. Thereafter, the Respondent was

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asked to make his submissions. The Respondent in his submissions had inter-alia mentioned as under:

- a. That since the Respondent was assured by Complainant that he was withdrawing the Complaint, he did not take seriously the submission of written statement at the stage of PFO.
- b. The Complainant had referred the matter to Arbitration however everything was settled there.
- c. That since two years before the PFO, the instant matter was settled, the Complainant does not want to pursue the Complaint.
- d. That on the basis of documentary evidence produced before him, he concluded that the assets were sold and the money was given back to Shri Jignesh Mistry.
- e. That the Complainant came to his office and asked for the balance sheet signed by him for loan purposes but at that time he don't have the copy of the same so he took the fresh print out, sign it and give it to the Complainant and told him that he should sign the balance sheet before giving it for loan purposes.

The Committee posed certain questions to the Respondent to understand the issue involved and the role of the Respondent in the case. After consideration of the same, the Committee directed the Respondent to submit following documents/ submissions in the next 15 days: -

- a) Copy of final Arbitration award.
- b) Pointwise submissions on charges.

With the above, the Committee decided to conclude the hearing by reserving its judgement

16. Thereafter, this matter was placed in a hearing held on 25th August 2023 wherein the same members, who heard the case earlier, were present for consideration of the facts and arriving at a decision by the Committee. The Committee noted pursuant to its direction given in the meeting held on 25th July,

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2023, the Respondent vide letter dated 10th August 2023 had submitted his submissions in the extant matter wherein he had inter-alia mentioned as under:

- a. That the concerned entity was only a small partnership firm consisting of only two partners i.e. the Complainant and Mr. Jignesh Mistry. Further, Mr. Mistry was financing partner and the Complainant was a technical partner.
- b. That there was no public money or public interest involved. Further, no third party was even remotely concerned with the dispute between the two partners.
- c. That the dispute was on a very trivial matter as to the accounting of machinery worth Rs. 6,75,250/- which was financed by Mr. Jignesh Mistry.
- d. That the firm had a separate accountant and the accounting was done by mutual understanding between the partners.
- e. That the dispute arose between them subsequently and the Complainant unnecessarily dragged the Respondent into the dispute.
- f. That later, in the end of 2016 the dispute was referred to the Arbitration and finally it was resolved. Further, the partners have mutually settled and separated.
- g. That the Complainant wrote to the office that there was now no dispute and he was not interested in pursuing the instant complaint. Upon specific query by the department on 7th September 2020, he once again confirmed on 28th September 2020 that the complaint be treated as non-est and withdrawn

The Committee, looking into the same and keeping in view the facts and circumstances of the case, the material on record and the submissions of the parties, passed its judgement.

FINDINGS OF THE COMMITTEE

17. The Committee with regard to **first charge** that the Respondent in active connivance with Shri Jignesh Mistry passed an entry in the books of accounts of the firm during the year 2014-15 which resulted in increase in the capital account of Shri Jignesh Mistry and consequent increase in his share in the firm noted that the Respondent had brought on record Capital Account of Mr.

Jignesh Mistry for the period 1st April 2012 to 31st March 2013 which is as under:

Pix 10 Intigrated Communication Solution
Jignesh Mistry (Capital A/c)
Ledger Account

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1-Apr-2012 to 31-Mar-2013

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
1-4-2012	By Opening Balance				4,87,279.18
9-4-2012	To Cash <i>part of loan return to jignesh mistry</i>	Payment		25,000.00	
15-5-2012	To Axis Bank	Axis-Pmt	398691	4,000.00	
28-5-2012	To Professional Fees Recd	Journal	33/12-13	899.00	
	To Professional Fees Recd	Journal	34/12-13	1,798.00	
	To Professional Fees Recd	Journal	35/12-13	7,386.00	
11-6-2012	By Axis Bank	Axis-Rct			1,00,083.00
16-6-2012	By Cash <i>loan from jignesh mistry</i>	Receipt	1		1,00,000.00
28-6-2012	By Axis Bank <i>Loan From Jignesh Mistry to Purchase Equipments</i>	Axis-Rct			20,00,000.00
2-7-2012	By Cash <i>cash recd</i>	Receipt	2		19,500.00
6-7-2012	By Cash <i>cash recd from jignesh</i>	Receipt	3		20,000.00
13-7-2012	To Cash <i>loan repaid to jignesh</i>	Payment		17,000.00	
20-7-2012	To Axis Bank Cheque	Axis-Pmt 20-7-2012	409148 1,10,000.00 Cr	1,10,000.00	
28-7-2012	By Cash <i>cash recd from jignesh</i>	Receipt	6		20,000.00
11-8-2012	To Cash <i>loan return</i>	Payment		20,000.00	
28-8-2012	To Axis Bank Cheque	Axis-Pmt 28-8-2012	409178 50,000.00 Cr	50,000.00	
18-9-2012	To Axis Bank	Axis-Pmt	419402	40,000.00	
28-9-2012	To Cash <i>loan repaid to jignesh</i>	Payment		15,000.00	
12-10-2012	To Professional Fees Recd	Journal	110/12-13	680.00	
19-11-2012	To Professional Fees Recd	Journal	133/12-13	6,370.00	
24-11-2012	To Cash <i>Indirect due pd towards jignesh mistry</i>	Payment		20,000.00	
	To Cash <i>part Machines Sold - Money repaid to Jignesh</i>	Payment		4,20,000.00	
	To Editing Machines <i>Part Machines Sold in Cash balance Machines taken over as per Mr. Soorej</i>	Journal	12	15,48,750.00	

18. On perusal of the same, the Committee noted that Mr. Jignesh has given loan amounting to Rs. 20 lakhs to the Firm on 28th June 2012 for purchase of machines. The Respondent stated that from the aforesaid loan the machine was purchased by the firm amounting to Rs. 19,68,750/-. Thereafter, out of which machine worth Rs. 4,20,000/- were sold and money was paid to Mr.

Jignesh Mistry on 24th November 2012 through cash. The remaining machines worth Rs. 15,48,750/- were reversed in Mr. Jignesh Mistry account on 24th November 2012. The Respondent stated that he has received an explanation from the firm on 27th May 2014 that the machines are still with the Company and machines amounting to Rs. 15,48,750/- were not withdrawn by Mr. Jignesh Mistry and the aforesaid entry was passed inadvertently by the accountant. Therefore, Mr. Jignesh Mistry account was credited to Rs. 15,48,750/- on 1st April 2014 due to reversal of entry of machines.

19. The Committee noted that the firm had sold part of machines amounting to Rs. 6,75,000/- and the same was returned to Mr. Jignesh Mistry on 14th June 2014 which is evident as under:

Pix 10 Intigrated Communication Solution
Jignesh Mistry (Capital A/c)
Ledger Account

1-Apr-2014 to 31-Mar-2015

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
1-4-2014	By Opening Balance				1,44,888.30
1-4-2014	By Editing Machines <i>Reversal of entry of 24/11/2012 as machines still with company</i>	Journal	12		15,48,750.00
19-4-2014	To Cash <i>loan taken returned</i>	Payment		50,000.00	
30-4-2014	By Soorej Narayan (Capital A/c)	Journal	1		25,008.00
10-5-2014	To Cash <i>loan return returned</i>	Payment		50,000.00	
26-5-2014	To Cash <i>Loan taken returned</i>	Payment		17,000.00	
10-6-2014	To Cash <i>amt paid to Jignesh mistry part of the loan taken from</i>	Payment		10,000.00	
14-6-2014	To Axis Bank Cheque <i>Loan returned from Sale of Machinery- Part</i>	Axis-Pmt 14-6-2014	064320 6,75,000.00 Cr	6,75,000.00	

From which, it appears that the machine amounting to Rs. 15,48,750/- was not withdrawn by Mr. Jignesh Mistry on 24th November 2012. From which it appears that the Respondent had exercised due diligence which he expected in the aforesaid circumstances.

20. The Committee further noted that the Respondent had brought on record copy of final arbitration award dated 4th July 2018, on perusal of the same it has been

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observed that Mr. Jignesh Mistry had entered into negotiations with the Complainant and have settled their dispute with respect to partnership Firm. Additionally, the Committee considered an email dated 1st April 2018, submitted by the Complainant, stating that the issue for which the complaint was made against the auditor does not exist. From perusal of the above, it appears that the Complainant had no further grievances against the Respondent. This observation is grounded in the fact that the partnership disputes have been successfully resolved. Accordingly, the Committee finds no merits in the charge and held the Respondent **Not Guilty** of professional misconduct under item (7) Part I of Second Schedule and also of Other Misconduct falling within the meaning of item (2) of Part IV of First Schedule to the Chartered Accountants Act 1949.

21. The Committee with regards to the **second charge** that the balance sheet of the firm for the financial year 2014-15 was signed by Shri Jignesh Mistry without the Complainant's consent noted that partnership deed is silent about the signing of accounts and it does not mandate both the partners to sign the Balance Sheet. Further, the Balance Sheet for the financial year 2014-15 was signed by one of the partner namely Mr. Jignesh Mistry and the Balance sheet for the financial year 2014-15 was brought on record by the Respondent vide letter dated 19th January, 2021. The Committee noted that the act of signing balance sheet after sign of one of the partners of the firm does not amount to professional misconduct.
22. The Committee noted that the Respondent has brought on record copy of final arbitration award dated 4th July 2018, on perusal of the same it has been observed that Mr. Jignesh Mistry has entered into negotiations with the Complainant and have settled their dispute with respect to partnership Firm. Upon reviewing the 'Distribution Schedule and settlement terms' which were signed by both the partners on 24th April 2018, it is noted that annual accounts of the firm for the alleged financial year i.e. 2014-15 were revised which was signed by both the partners and certified by some other professional namely M/s Hardik Dhokia & Associates. Accordingly, financial statement originally certified by the Respondent for the financial year 2014-15 holds no legal value.



Additionally, the Committee considered the whatsapp chats submitted by the Respondent wherein the Complainant had stated that he does not want to pursue the case further.

23. From perusal of the above, it appears that the Complainant had no further grievances against the Respondent. Additionally, it is noteworthy that the Complainant did not attend any hearings to substantiate the allegations made against the Respondent at any point of time. The Committee thus finds no merits in the charge and held the Respondent **Not Guilty** of professional misconduct falling within the meaning of Item (7) of the Part I of the Second Schedule to the Chartered Accountants Act, 1949.
24. The Committee with regards to the **third charge** that the return was submitted to the income tax department without the consent of the Complainant noted that the partnership deed does not specify the procedure for signing accounts and does not explicitly require both partners to sign the Balance Sheet.
25. The Committee further noted that the Respondent in his written submissions dated 19th January, 2021 stated that Income Tax Return was submitted based on the Balance Sheet signed by the partner namely Mr. Jignesh Mistry of the auditee entity and the same was brought on record by the Respondent. Considering that the Balance Sheet was signed by one of the partners, the Committee concluded that the same was approved by the auditee entity and hence Respondent had exercised due diligence while conducting his professional duties. Accordingly, the Committee finds no merits in the charge and held the Respondent **Not Guilty** of professional misconduct falling within the meaning of Item (7) of the Part I of the Second Schedule to the Chartered Accountants Act, 1949.

CONCLUSION:

25. In view of the above observation, considering the arguments, submissions of the parties and documents on record, the Committee held that the Respondent is **NOT GUILTY** of Professional and Other Misconduct falling within the

meaning of Item (2) of Part IV of First Schedule and Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

ORDER

26. 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 passed order for closure of this case.

SD/-

(CA. RANJEET KUMAR AGARWAL)
PRESIDING OFFICER

SD/-

(MRS. RANI NAIR, I.R.S. RETD.)
GOVERNMENT NOMINEE

SD/-

(SHRI. ARUN KUMAR, I.A.S, RETD.)
GOVERNMENT NOMINEE

SD/-

(CA. SANJAY KUMAR AGARWAL)
MEMBER

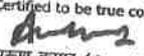
SD/-

(CA. SRIDHAR MUPPALA)
MEMBER

DATE : 07.02.2024

PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy


अरुण कुमार / Arun Kumar
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
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