

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-226/2017/DD-242/17/BOD/540/2020]

CORAM (in Person):

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

In the matter of:

Ms. Bhanu Prabha Krishna Hebbar  
Director, M/s American Road Technology & Solutions Pvt Ltd.  
No. 3/9, 5<sup>th</sup> Floor, Tower Block,  
Unity Building, Mission Road,  
Bangalore - 560 002.

.....Complainant

Versus

CA. M.G. Mohan Kumar (M. No.023496)  
27, Sri Nilaya, 10th Cross Street  
Margosa Road, Malleswaram  
Bengaluru- 560003.

.....Respondent

DATE OF FINAL HEARING : 16<sup>th</sup> June 2023

PARTIES PRESENT(in person):

Complainant : Ms. Bhanu Prabha Krishna Hebbar  
Counsel for the Complainant : Shri Mohan Lal Sharma, Advocate  
Respondent : CA. M.G. Mohan Kumar  
Counsel for the Respondent : Shri Rohan Tigadi, Advocate

FINDINGS:

BRIEF BACKGROUND OF THE CASE:

1.1 The Respondent based in Bangalore was the founder member and was at the helm of affairs of M/s American Road Technology & Solutions Pvt. Ltd. – a Bangalore based

company (hereinafter referred to as the "Company"). The main object of the Company was to carry out the business of constructing, developing, maintaining, repairing, excavating, renovating and operation of all types of roads, expressways, highways etc. The Complainant was the Additional Director in the same company not liable to retire by rotation.

- 1.2 The Complainant alleged that the Respondent has acted fraudulently with an intention of dishonesty. The former alleged that the latter has acted with criminal conspiracy against the interests of the company and had caused heavy losses to it. To this effect, the Complainant has given a written complaint to the SHO, Malleswaram Police Station, Bengaluru.

**CHARGE ALLEGED:**

2. The Complainant alleged against the Respondent as under:
  - 2.1 The Respondent was an authorized signatory for operation of Bank transactions with Canara Bank, Cantonment Branch, Bangalore. However, with resolution passed in Board Meeting held on 22nd April 2015, he was removed as the authorized signatory and the concerned Bank was duly informed. It is alleged that the Respondent, under his signature, issued two cheques bearing nos. 540614 and Rs 540615 on 15.05.2015 drawn on Canara Bank in favour of M/s Shree Enterprises for a sum of Rs 2,25,000/- each. These cheques got dishonoured as with effect of above resolution, now he was no more an authorized signatory. Further, M/s Shree Enterprises had not filed any complaint against the company before any legal forum which raises the suspicion of their possible criminal conspiracy with the Respondent.
  - 2.2 The Respondent was involved in criminal conspiracy with Mr Balasubramanya, Prop. of M/s Sree Enterprises as the former issued 5000 Shares to the latter in the Complainant Company without collecting the corresponding consideration.
  - 2.3 The Respondent advanced heavy money to Mr. Balasubramanya, Proprietor - M/s Sree Enterprises but did not take any material supply against the same as there was no corresponding quotation and even delivery challans.



2.4 The Complainant gave another written complaint to the SHO, High Grounds Police Station, Bengaluru. The complaint mainly covers the financial irregularities in the books of accounts, misappropriation of money and certain other legal non-compliances which occurred during the time when the Respondent was at the helm of the affairs of the Complainant company. Inter alia, the major areas of this complaint covers unjustified amount of salary paid, incurring of foreign travelling expenditure without corresponding air tickets and other documentary evidence, showing consumables, labour and other expenditures without corresponding bills/documents, non-booking of other substantial expenditures incurred etc. The Investigation Report of M/s V. Raghavan and Co., Chartered Accountants covering the period from 7<sup>th</sup> May 2012 to 31<sup>st</sup> May 2015 highlighted and confirmed the financial irregularities in the books of accounts and several other legal non-compliances.

**BRIEF OF PROCEEDINGS HELD:**

3.

S.no.	Date of Hearing(s)	Status of Hearing(s)
1.	20 <sup>th</sup> April, 2023	<p>Part heard and adjourned with direction to the Complainant to provide the below stated information/ documents with a copy to the other party to the case:</p> <ol style="list-style-type: none"><li>1. The copy of the Board resolution authorizing the Respondent to sign the cheques on behalf of the Complainant company.</li><li>2. The details of all the cheques which had been issued under the Respondent's authorization.</li><li>3. The circumstances under which the cheque book of the Complainant company was with the Respondent after 22<sup>nd</sup> April 2015.</li><li>4. A copy of the Board resolution for appointment of M/s V. Raghavan &amp; Co.</li><li>5. Clarification whether the queries were raised by the</li></ol>

		<p>Investigation auditor to the Respondent. If yes, a copy of the same together with the response submitted by the Respondent.</p> <p>The Board also directed the Complainant to be present in person at the next date of hearing and also produce the Original Report issued by M/s V. Raghavan &amp; Co. together with the original of the document annexed at C-44 to C-46 of the Prima Facie Opinion at the said hearing.</p>
2.	16 <sup>th</sup> June, 2023	<p>Heard and Concluded with the direction to the Complainant to provide the below stated information/ documents within 15 days with a copy to the other party to the case to provide their comments thereon, if any:</p> <ol style="list-style-type: none"> <li>1. Copy of the Board resolution authorising the Respondent to sign the cheques on behalf of the Complainant Company which had been submitted in the Bank.</li> <li>2. The e-mail through which the write-up at (C44 to C46) was shared by the special Auditor (M/s V. Raghavan and Co., Chartered Accountants) with the Complainant Company.</li> <li>3. Copy of Board resolution for ratification of the appointment of M/s V. Raghavan and Co., Chartered Accountants alongwith the relevant extract of the minutes of the EGM wherein M/s V. Raghavan and Co., Chartered Accountants had been appointed.</li> </ol> <p>The decision on the conduct of the Respondent was reserved by the Board.</p> <p>Both the Complainant and the Respondent made their respective responses thereto.</p>
3.	18 <sup>th</sup> August, 2023	<p>The Board decided on the conduct of the Respondent on the basis of the documents and submissions on record.</p>

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**BRIEF SUBMISSIONS OF THE PARTIES TO THE CASE:**

**A. COMPLAINANT:**

4. The Complainant, inter-alia, made the following submissions to substantiate her case:
  - 4.1 As the present Majority Shareholder, the Complainant was residing in the USA and Respondent was fully in charge of all business matters of the company till April 2015. During the middle of the year 2014-15, the Complainant was informed by one of the Ex-Senior employees of the company that the affairs of the company were not run as per the provisions of the Companies Act and rules and regulations and guidelines issued by Ministry of Corporate Affairs. It was also informed that there were already a lot of financial irregularities done with a view to create huge financial liabilities in the form of heavy borrowings and falsification of accounts had taken place. Hence, she had to take over the management and an independent auditor was appointed with effect from 8<sup>th</sup> June, 2015 to conduct forensic Audit of the company since its inception.
  - 4.2 The independent Auditor M/s V. Raghavan & Co. submitted their report on October 19, 2015, which was examined Internally, and expert views were taken in association with the independent auditor and statutory auditor. The statutory auditor, namely, M/s S. Bhat & Associates, Chartered Accountants opined that the records of the Complainant Company need improvement to ensure controls which were not commensurate with the size of the company and nature of its business with regard to execution of contracts and raising invoices.
  - 4.3 The Respondent as erstwhile promoter director had filed the Annual Returns and Financial statements for the years 2012-13 and 2013-14 without even reconciling the Bank statements with the actual activities of the company that had taken place during the relevant period. The books of accounts and other papers and Registers have not been maintained as is expected from a qualified professional as required by the extant provisions of the Companies Act.
  - 4.4 After adoption of Independent Auditor's Report, the present management lodged various criminal proceedings and other proceedings before the police and other statutory



authorities. FIR no.0087/2017, CC 30462/2018 and 30474/2018 separately for each year under IPC sections 406, 420, 465, 468, 477A & 120B filed for criminal breach of trust, cheating and preparing false documents for cheating etc. are pending adjudication. In this regard, the Hon'ble Court even refused to grant anticipatory bail to the Respondent as serious prima facie case has been made against him. The Hon'ble Sessions Judge found that there existed incontrovertible circumstances that make out prima facie case that the Respondent (petitioner) and his co-accused were guilty of offences alleged in the criminal complaint in Crime No.87/2017. He concluded at para 13 of his Order as under:

*"As advised by the statutory auditor, the Respondent Company obtained approval under section 131 of the Companies Act, 2013 from NCLT in Company Petition No.43/BB/2018 for voluntary revision of financial statements and Board Reports for the Financial Years 2012-13, 2013-14 and 2014-15. Accordingly, Respondent Company has already got the financial statements etc. for the aforesaid periods revised and audited. The Order dated 31 December, 2019 passed by Bengaluru Bench of National Company Law Tribunal has since been impugned in Company Appeal (AT) No. 49 of 2020 by Appellant No.1 herein which appeal is pending adjudication before the Hon'ble Appellate Tribunal."*

4.5 Two cheques bearing Nos. 540614 and 540615 dated 15.05.2015 for Rs. 2,25,000/- each were issued by the Respondent in favour of Shree Enterprises whereas by Board Resolution dated 22.04.2015, he was removed as authorized signatory under intimation to the bank, namely, Canara Bank. The cheques were dishonoured. But the Drawee, M/s Shree Enterprises did not file any Complaint against the dishonour of the said two cheques. In fact, the Respondent issued 5000 shares to Mr. Balasubramanya, the Proprietor of Shree Enterprises without collecting the corresponding consideration and therefore, the Respondent was involved in criminal conspiracy with Mr. Balasubramanya. The Respondent advanced heavy money to Mr. Balasubramanya without taking any material supply against the same in the company as there is no corresponding quotation and even delivery.

4.6 A company is an artificial person created by law. Any person acting on behalf of the company must have authority to act in accordance with the Companies Act,

Memorandum and Articles of Association to bind it. No individual director, much less its employee has any authority on its behalf unless he is specifically authorized by it. A person who violates the law will be personally liable for the debts unauthorizedly created and not the company. In any case, a director of the company, he being the insider cannot claim any benefit of doctrine of indoor management. It is against the principles of corporate jurisprudence to issue postdated cheques and the Respondent being a respectable responsible Member of the professional Institute is not supposed to issue postdated cheques without authority to do so in non-professional manner.

- 4.7 Board Resolution is obtained from Canara Bank for the Respondent and is submitted for perusal before the Board. No records as such were maintained by the Respondent during his time in the form of Minutes Book. As an alternative procedure, the Complainant also enclosed herewith copies of few cheques, these cheques are signed by the Respondent and passed by the Bank as per bank statements submitted during personal hearing, confirming he was the sole signatory during his tenure and that he was also operating and managing the day-to-day activities of the Company, and also representing to Bankers, Clients like local Municipal Corporation, etc. requesting application of principles of doctrine of Indoor Management.
- 4.8 Registered cover letter for the write-up: Summary Report / Highlights of Investigation Report is similar to Executive Summary Report or bird's eye view of the Investigation Report. As the Directors are not of legal / commerce background to understand the legal terminologies and will not have gauged time to sum up the detailed report, on their request, CA Firm provided such Executive Report for their better understanding. This Summary Report was handed over at Complainant's office along with the Investigation Report. Report contained key issues which need to be addressed and was provided to the Board too, to summarize the key issues of the detailed Investigation Report. Based on these issues of fraud, misappropriation, falsification of accounts, etc., the Hon'ble National Company Law Tribunal conducted thorough hearings have issued Orders for revision of accounts for the said period, from 2012-2015.
- 4.9 The Respondent had the opportunity to address the merits / allegations mentioned in the Report, instead he refuted to discredit the Investigation Report and the departed soul of

CA. Raghavan, who unfortunately lost his life on 30<sup>th</sup> October 2019. The Respondent had the opportunity of at least 3 times to discuss the serious issues and concerns raised, not just by the Investigation Auditor but also by the Complainant.

- 4.10 The Judicial Order issued by Hon'ble National Company Law Tribunal is still operative, based on which the accounts are revised and submitted to relevant authorities and Respondent in that matter, ROC and the Income Tax dept. If the Respondent refuted the allegations of misappropriation, falsification of accounts, etc., he could have obtained a stay on this Order, however no such action is taken by him.
- 4.11 The Board Resolution for ratification of appointment of M/s. V. Raghavan and Co., along with relevant extract of the minutes of the EGM wherein M/s. Raghavan and Co. had been appointed, was searched through-out the files and papers and are not able to locate these documents pertaining to years 2012 - 2015, when Respondent was in charge and at helm of affairs. Subsequent Board Resolutions and EGMs for Board's Action on irregularities observed.
- 4.12 3 Criminal Cases which the Complainant had filed against the Respondent is admitted by the Chief Metropolitan Magistrate Court at Bangalore for framing of charges. These Criminal Cases were filed for fraud, misappropriation, breach of trust, falsification of accounts and massive irregularities apart from many other such issues under sections 406, 420, 465, 468, 471, 477A, 120B read with 34 of IPC and the Respondent's discharge application is rejected.

**B. RESPONDENT:**

5. The Respondent in his defence, inter-alia, stated as hereunder:
- 5.1 The criminal complaint filed by the Complainant ( FIR 207/2016 dated 14th Oct 2016 ) and used as the basis and evidence of the allegation, has been disposed off by the Court of LV1 Addl Chief Metropolitan Magistrate Bengaluru in case no 14610/2017, on 1st March 2019 in which the criminal complaint has been dismissed and the Respondent has been discharged without admitting any charges made by the police. The Hon Court has observed that the Respondent signed cheque in Feb 2015 when he was an authorised





signatory . The cheques were issued as part of advance cheques payable every month by virtue of an agreement entered in to by the Complainant and were undated. Cheques were dishonoured for the reason that author of the cheque was not the authorised signatory, because cheques were presented after the authorisation of Respondent was withdrawn on 22-4-2015. This settles all the allegation with respect to transactions and agreement with A V Balasubramanyam.

- 5.2 As far as the allegations of financial irregularities are concerned the audit report of V Raghavan & Co is a stage-managed report. None of the observations in it are factually correct. It was the responsibility of the auditor concerned to collect audit evidence from the Respondent before forming any adverse opinion. Vijaya Raghavan, special auditor never contacted the Respondent, before concluding his views against the Respondent. He had acted in concert with the Complainant.
- 5.3 Against the FIR filed by the Complainant i.e.FIR No 87 dated 2nd June 2017, the police have filed three charge sheets with 4 th ACMM, Bangalore City, on 17.11.2018 by splitting the allegations into that of three financial years of FY 2012-13, 2013-14 and 2014-15. The status of this proceedings is HBC (i.e. hearing before admitting the charge). This being a matter sub-judice, it would not be feasible to present any more explanation on this, beyond stating that all allegations were false and fabricated.
- 5.4 Personal dispute between the Complainant and the Respondent cannot be interpreted to conclude that the Respondent has lowered dignity of the profession. There is no application for Clause (2) of Part IV of First Schedule, in the circumstances of the case.
- 5.5 The resolution is the extract of the resolution passed by the Board of ARTS and submitted to Canara Bank while opening the Account with them. Canara Bank during September 2013 had sanctioned financial assistance of Rs.300 lakhs comprising of fund based facility of Rs.250 lakhs and Rs.50 lakhs of Working capital assistance. For this financial assistance granted, the Complainant has issued personal guarantee and also Mrs. Venakratnam Adhikari Naidu, another director of the company has also issued personal guarantee. Further, one Mr. A.V. Balasubramanya who is another shareholder of the company has

provided collateral security valued around Rs.2.90 Crs and he is also personal guarantor for the facilities granted.

- 5.6 The Account with Canara Bank under this resolution is opened for availing these financial facilities. The entire Banking operations are thus within the full knowledge of the Complainant. It may be observed that the registered office shown in the letter head where the resolution is extracted is also residence of Mr. Om prakash, husband of the Complainant and where Mr. Om prakash is to reside and whenever Complainant is in Bangalore, she is to reside in this address. Therefore, all the records of the company were in this place and was in the custody of the Complainant and her husband. The annexures produced by the Complainant, lists out certain cheques and vouchers, which is summarized below:-
- a. On 4.9.2014, there is an amount of Rs. 10,50,000/- drawn from Canara Bank (cheque copy is not fully produced, but bank name is inferred from the IFS code available of the copy of the cheque leaf). This cash drawn, is for the purpose of business. The business involved disbursement of cash, as many daily wages based labours were engaged, a compressor tractor was also hired for the pothole filling operation, the Pothole filling imported machine, was consuming diesel around 200 to 300 litres per day depending on the operations and the diesel was sourced from various stations as the vehicle was moving all over the city of Bangalore and the area of operation given by BBMP was about 2000 KMs within the city.
  - b. On 11.3.2015, an amount of Rs.5,36,000/- drawn from Canara Bank and the voucher shows that the expenditure is for office/plant expenses, diesel, etc.
  - c. On 12.3.2015, an amount of Rs.2,00,000/- has been withdrawn from Canara Bank for Expenses only.
  - d. The cheque books of the company were in the custody of Mr. Om Prakash and his secretary Mr. Santosh Shetty at all points in time. Since, none of the other directors/ employees wanted to take responsibility for signing cheques, the board requested him to act as authorized signatory. Further, it was also made clear that the day-to-day operations would be taken care by them, and the Respondent was merely required to affix signature



for processing the cheques. In fact, on several occasions, since he did not sit out of or regularly attend the office of the company as a consultant, the cheques would be brought by the employees of the company to his office for signatures. The Respondent would do the needful based on Instructions/directions of Mr. Om Prakash and the Complainant. Regarding the maintenance of the records, it is the responsibility of the Board of Directors and therefore it should be available in the registered office of the company.

- 5.7 The Complainant's company, applied to NCLT for revision of accounts for the financial years 2012-13, 2013-14 and 2014-15, etc., which was allowed by the Bangalore Bench of Hon'ble NCLT. However, an appeal was filed by the affected parties including the Registrar of Companies, Karnataka. NCLT proceedings were not the forum to address the validity of the Investigation Report. Sec-131 of the Companies Act, 2013, states, that it is voluntary revision of the audited statement of accounts. The opportunity to address should have been given before the report was issued by M/s Raghavan & Co. The dates of presence of the Complainant in India during the period from inception of the company in May 2012 to Sep 2014 is for the purpose of cross checking the dates for the Secretarial audit for filing the annual return etc. The Complainant also has responded, and she could have raised her objections at that point of time.
- 5.8 A provisional statement of accounts for the period ended 31.12.2014 is annexed by the Complainant which was required by the Canara Bank who had provided the financial facilities. The working capital limits sought is only Rs.1.5 Crs For the bills raised against BBMP for the work done, copies were submitted to the Bank periodically as per their sanction terms. So, these bills have been accounted, as it is to avoid any conflict. The Bank working capital was only about Rs.1.50 Crs and there was no need to inflate the accounts. Whatever bills were submitted to the Banks, the accounts have been tallied to that and provisional statement is prepared. Another, annexure is a calculation sheet with the supplier. The Bitumen and other material supplied, account and amount paid against supplies is within Rs.31.60 lakhs for the period ended 31.12.2014 against which substantial work with BBMP has been done and bills has been submitted. The Complainant is contradicting herself by mentioning these points which are not consistent.

**OBSERVATIONS OF THE BOARD:**

6.1 As regard the first charge, the Board noted that the charge was primarily based on the FIR 207/16 filed against the Respondent on the same subject matter which had been disposed off by the Court of LV1 Addl Chief Metropolitan Magistrate Bengaluru in case no 14610/2017, on 1st March 2019 by passing the following Order with the following observations:

*"The say of accused that he issued post-dated cheques is probable and acceptable and on the contrary no good and sufficient reasons or circumstances are shown by the prosecution to believe that the accused signed on both cheques on 15.05.2015 i.e after cancellation of his authorization as alleged....."*

*It is crystal clear that the accused not signed the cheques on 15.05.2015. The entire statement of C.W.4 supports the contention of the accused that accused issued post dated cheques. In the absence of support of statement of C.W.4 also there are no reasons to rule out the say of accused....."*

*As I have above stated, the material on record and all the circumstance available on establishes that the -accused issued postdated cheques. Further this court observed that though the date of signature of accused-is taking material role in establishing the guilt of the accused, the IO did not concentrate on this aspect during course of investigation....."*

*Further this Court observed that the only controversy in this case is the date of signature of the accused. No sufficient or satisfactory material placed before court to believe that the accused signed the cheques in the month of May 2015. The contention of the accused is supported by the circumstances as I have above stated.*

*Acting U/Sec. 239 of the Cr.P.C, I hereby discharge the accused for the offences punishable U/s 419, 420 and 465 r/w Sec. 511 of the IPC, since charge sheet is filed without sufficient grounds."*

Thus, in view of the aforesaid observations together with the absence of any other conclusive and or corroborative evidence to charge the Respondent, the Board held the Respondent Not Guilty in respect of the first charge.

6.2 As regard the second, third and fourth charge, the Board noted that the said charges were primarily based on:

(a) FIR No 87 dated 2nd June 2017 filed against the Respondent

(b) Investigation Report issued by M/s V. Raghavan & Co. for the period 7th May, 2012 to 31st May, 2015

6.2.1 The Board noted that in respect of the aforesaid FIR, the Complainant informed that 3 Criminal Cases had been admitted by the Chief Metropolitan Magistrate Court at Bangalore for framing of charges.

6.2.2 As regard the investigation report, the Board noted that the Complainant could not bring on record copy of Board Resolution for ratification of appointment of M/s. V. Raghavan and Co., along with relevant extract of the minutes of the EGM wherein M/s. Raghavan and Co. had been appointed and the e-mail through which the write-up at (C44 to C46) which formed the basis of Charge Sheet was shared by the special Auditor (M/s V. Raghavan and Co., Chartered Accountants) with the Complainant Company. The Complainant also could not bring on record any evidence to show whether the queries were raised by the Investigation auditor to the Respondent or whether the Respondent was given an opportunity of being heard before issue of the Investigation Report or before relying upon the same. The Board also noted that the Investigation report was not based on the audited financial statements of the company, but on some accounts maintained on the Tally Software. The Board also noted that the said Investigation report was undated and without any salutations. The Board also noted the fact that the author of the Investigation Report had expired and thus, was not available for any examination as regard the basis of the issue of his report. In view of the said observations, the Board was of the view that credence could not be placed on the said Investigation report.

6.3 Further, on perusal of the NCLT Order dated 31<sup>st</sup> December 2019 passed for revision of the Financial Statement and/or revised reports of the company for the Financial Year 2012-13 to 2014-2015, the Board was of the view that the same does not point out conclusively any fallacy on the part of the Respondent.

6.4 Thus, in view of the fact that the matter was sub-judice before the Criminal Court, credence could not be placed on the Investigation report and the Complainant could not bring

on record any other conclusive and/or corroborative evidence to prove the charge(s) alleged against the Respondent, the Board held the Respondent Not Guilty in respect of the second, third and fourth charge.

6.5 Thus, in the absence of conclusive and/or corroborative evidence to prove the charges(s) alleged against the Respondent, the Board held the Respondent Not Guilty in respect of the charge(s) alleged.

**CONCLUSION:**

7. Thus, in conclusion, in the considered opinion of the Board, the Respondent is **NOT GUILTY** of 'Other' Misconduct falling within the meaning of Item (2) of Part-IV of First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act. Accordingly, the Board passed Order for closure of the case in terms of the provisions of Rule 15(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

Sd/-

CA. 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

  
नीलम पुंडीर / Neelam Pundir  
प्रमुख कार्यकारी अधिकारी / Sr. Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
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