



भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

[DISCIPLINARY COMMITTEE [BENCH-IV (2024-2025)]]

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

ORDER UNDER SECTION 21B(3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

[PR/237/2017/DD/258/2017/DC/1337/2020]

In the matter of:

CA. Sumeet Khanna (M. No. 501904)

Partner of M/s Sunil K. Khanna & Co.

607, Chiranjiv Tower,43,

Nehru Place,

New Delhi-110019

.....Complainant

Versus

CA. Rahul Singh (M. No. 534997)

Partner of M/s Sharp & Co.

C/o Mr. Neeraj Raghuvanshi,

Near Bijnor Times Press,

B-14, Nai Basti,

BIJNOR (U.P)-246701

.....Respondent

MEMBERS PRESENT:

1. CA. Ranjeet Kumar Agarwal, Presiding Officer (In person)
2. Shri Jiweh Nandan, I.A.S (Retd.), Government Nominee (In person)
3. Ms. Dakshita Das, I.R.A.S. (Retd.), Government Nominee (Through VC)
4. CA. Mangesh P Kinare, Member (In person)
5. CA. Abhay Chhajed, Member (In person)

DATE OF HEARING : 28th MARCH, 2024

DATE OF ORDER: 16th May, 2024

1. That vide Findings dated 16.01.2024 under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Disciplinary Committee was inter-alia of the opinion that **CA. Rahul Singh (M. No. 534997)** (hereinafter referred to as the **Respondent**) is **GUILTY** of Professional Misconduct



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falling within the meaning of Items (8) and (9) of Part I of First Schedule and Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

2. That pursuant to the said Findings, an action under Section 21B(3) of the Chartered Accountants (Amendment) Act, 2006 was contemplated against the Respondent and a communication was addressed to him thereby granting an opportunity of being heard in person/ through video conferencing and to make representation before the Committee on 28th March 2024.

3. The Committee noted that on the date of hearing on 28th March 2024, the Respondent was physically present at ICAI Bhawan, Delhi and he verbally submitted that he had sought No Objection from the Complainant, but no response was received. Further, the outstanding audit fees were also later on paid to the Complainant.

4. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct vis-à-vis verbal representation of the Respondent. The Committee noted that the issues/ submissions made by the Respondent as aforesaid have been dealt with by it at the time of hearing under Rule 18.

5. Thus, keeping in view the facts and circumstances of the case and material on record including verbal representation of the Respondent on the Findings, the Committee noted that the Respondent could not produce any documentary evidence of communication made by him with the Complainant (i.e. previous auditor) before accepting the position of Statutory Auditor of the Company. In view of admissions of said charge, the Committee held that the Respondent failed to ascertain the provisions of Code of Ethics. In view of the provisions of the Code of Ethics, the Committee held that the incoming auditor has to ensure before accepting the audit that undisputed audit fees of the previous auditor should have been paid by the auditee. In this case, the Respondent accepted the audit on 25th September, 2016 and outstanding undisputed audit fees of the Complainant was paid in June 2023 after filing of this complaint with the ICAI.

6. The Committee observed that there are no documents/evidences placed on record by the Respondent to establish that proper procedure as prescribed under Section 140 of Companies Act, 2013 was followed before removal of the Complainant from the auditorship of the Company i.e., whether the Complainant was removed by passing a special resolution by the Company after obtaining the approval of the Central Government in the prescribed manner or an opportunity of being heard was given to the Complainant or the procedure of special notice for appointment of the Respondent was complied with at AGM held on 30th September 2016.



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7. Moreover, on perusal of the notice of AGM dated 30.09.2016 brought on record by the Complainant, it is evident that neither special notice for appointment of Respondent has been given nor any special resolution has been made part of the said notice for removal of Complainant. On the basis of provisions of Companies Act, 2013, the Committee held that the appointment of the Respondent was in violation of Section 139 of Companies Act and removal of the Complainant was not as per Section 140 of Companies Act, 2013 and Respondent failed to adhere to the said provisions of the Companies Act. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 16th January 2024, which is to be read in consonance with the instant Order being passed in the case.

8. Accordingly, the Committee was of the view that the ends of justice would be met if punishment is given to him in commensurate with his Professional Misconduct.

9. Thus, the Committee ordered that the Respondent i.e., CA. Rahul Singh (M. No. 534997), be REPRIMANDED, under Section 21B(3)(a) of the Chartered Accountants Act, 1949.

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

Sd/-

(CA. ABHAY CHHAJED)
MEMBER

सही प्रतिलिपि होने के लिए प्रमाणित /
Certified to be true copy

मीनू गुप्ता / Meenu Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनशास्त्र विभाग / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwanagar, Shahdara, Delhi-110032

CONFIDENTIAL

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

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

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

File No.: [PR/237/2017/DD/258/2017/DC/1337/2020]

In the matter of:

CA. Sumeet Khanna (M. No. 501904)
Partner of M/s Sunil K. Khanna & Co.
606,6th Floor, Chiranjiv Tower,43,
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.....Complainant

Versus

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Partner of M/s Sharp & Co.
A8/113, Ground Floor,
Sector-16, Rohini,
New Delhi-110089

.....Respondent

MEMBERS PRESENT:

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Shri Jiweh Nandan, I.A.S. (Retd.), Government Nominee (in person)
Ms. Dakshita Das, I.R.A.S. (Retd.), Government Nominee (in person)
CA. Mangesh P Kinare, Member (through VC mode)
CA. Cotha S Srinivas, Member (in person)

DATE OF FINAL HEARING : 11th July 2023

PARTIES PRESENT

Complainant: CA. Sumeet Khanna (through VC mode)

Respondent: CA. Rahul Singh (in person)

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1. **Background of the Case:**

CWS Technology Pvt Ltd. (hereinafter referred to as "the Company") in its AGM held on 30th September 2015 had appointed the Complainant as its statutory auditor for the Financial Years 2015 to 2020. In the AGM held on 30th September 2016, for the Financial Year 2016-17, the Company appointed the Respondent as the Statutory Auditor of the Company.

2. **Charges in brief: -**

2.1 The Company appointed the Respondent as the Statutory Auditor for financial year 2016-2017, which was accepted by him without giving any prior intimation to the Complainant in violation of Item (8) of Part I of the First Schedule of the Chartered Accountants Act, 1949.

2.2 The Company did not even pay undisputed audit fees of the Complainant due for the year 2015-16, which was not ascertained by the Respondent before taking up the audit.

2.3 The notice of the AGM of the Company held on 30th September 2016 was not served to the Complainant. As per said notice of the AGM and/or the Director's report of the Company for the FY ending 31st March 2016, the matter of ratification of the statutory auditor by its shareholders was also not taken up in the AGM held on 30th September 2016.

3. The relevant issues discussed in the prima facie opinion dated 13th May, 2020 formulated by Director (Discipline) in the matter in brief is given below:-

3.1 The Respondent vide his letter dated 6th April 2018 has stated as under: -

"... I had obtained oral sanction from CA. Summet Khanna before conducting the audit of the Company. The Client had also intimated via mailed to CA Summit Khanna on 27th September 2016. I had started my practice in 2014 and undertaken this audit without consent in the year 2015. I was a fresher and just started my practice"

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- 3.2 The Respondent has clearly admitted that he has not communicated with the Complainant in the manner as being prescribed under code of ethics, the Respondent is prima facie held guilty of professional misconduct falling within the meaning of Item (8) of Part I of First Schedule to the Chartered Accountants Act, 1949.
- 3.3 As far as the allegation of non-payment of due fees of the Complainant by the Company is concerned, as per the balance sheet of the Company, fees of the Complainant was outstanding even as on 31st March 2016. Since the Respondent has not placed on record any submission/document to establish that the Respondent ascertained from the Company about clearing of all dues of the Complainant before accepting audit assignment, it is clear that the Respondent is prima facie guilty of this allegation too in terms of provisions of Item (1) of Part II of Second Schedule to the Chartered Accountants Act, 1949 for violating the guidelines of Council wherein it is clearly prohibited to accept the audit assignment by the incoming auditor if the undisputed audit fee of outgoing auditor is pending.
- 3.4 As regards, third allegation, it is clear from the Notice of the AGM and the Director's Report of the Company, that the issue of ratification of the appointment of the statutory auditor was not taken up in the AGM held on 30th September 2016. There were no documents/evidences placed on record by the Respondent to establish that proper procedure as prescribed under section 140 of Companies Act, 2013 was followed before removal of the complainant from the auditor ship of the company i.e., whether the Complainant was removed by passing a special resolution by the company after obtaining the approval of the Central Government in the prescribed manner or an opportunity of being heard was given to the Complainant or the procedure of special notice for appointment of the Respondent was complied with at the AGM held on 30th September 2016. Thus, the Respondent is prima facie held guilty of professional misconduct falling within the meaning of Item (9) of Part I of First Schedule to the Chartered Accountants Act, 1949.
- 3.5 The Director (Discipline) in Prima Facie Opinion dated 13th May 2020 has held the Respondent Guilty of Professional Misconduct falling within the meaning of Items (8) and (9) of Part I of First Schedule and Item (1) Part II of the Second Schedule to the

Chartered Accountants Act, 1949. The said Items to the Schedule to the Act, states as under:

Item (8) of Part I of First Schedule:

A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he—

(8) accepts a position as auditor previously held by another chartered accountant or a certified auditor who has been issued certificate under the Restricted Certificate Rules, 1932 without first communicating with him in writing;

Item (9) of Part I of First Schedule:

A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he—

(9) accepts an appointment as auditor of a company without first ascertaining from it whether the requirements of Section 225 the Companies Act, 1956 in respect of such appointment have been duly complied with;*

Item (1) of Part II of Second Schedule:

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council;

- 3.6 The Prima Facie Opinion formed by Director (Discipline) was considered by the Disciplinary Committee at its meeting held in July 2020, New Delhi. 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 Items (8) and (9) of Part I of First Schedule and Item (1) Part II 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 by parties:**

The relevant details of the 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	7 th September 2017
2.	Written Statement filed by the Respondent	No Written statement. Submissions dated 6 th April 2018
3.	Rejoinder filed by Complainant If any	--
4.	Prima facie Opinion by Director (Discipline)	13 th May, 2020
5.	Further Written Statement by the Respondent	---
6.	Further Rejoinder by the Complainant	---

5. **Brief facts of the Proceedings:**

5.1 The details of the hearing fixed and held/adjourned in said mater is given as under:

Particulars	Date of Meeting	Status
1 st time	02 nd May, 2023	Part heard and adjourned
2 nd time	20 th June, 2023	Adjourned at the request of the Complainant and the Respondent.
3 rd time	11 th July, 2023	Hearing concluded & decision taken

5.2 This matter was first listed on 2nd May 2023. The Committee noted that the Complainant and Respondent were present and were put on oath. The charges levelled against the Respondent were read out. The Respondent pleaded not guilty to the charges. Thereafter, he sought time to file his submissions and made oral

submissions. He submitted that he had visited the office of the Complainant for the purpose of obtaining no objection. Mail was sent to the Complainant, but no response was submitted by him.

5.3 The Complainant submitted that the Respondent does not have any supportive documentary evidence in regard to communication made with him. Further, the undisputed audit fee payable to the Complainant was due and still not paid by the auditee. The Committee accepted the request of the Respondent for adjournment of the case which was also agreed upon by the Complainant and adjourned the case to a later date.

5.4 On the day of final hearing dated 11th July 2023, the Committee noted that the Complainant and the Respondent were present for hearing and case was part heard and Complainant and Respondent were already on oath. The Committee directed the Respondent to make his submissions on merits of the case. The Respondent submitted that an e-mail dated 25th August, 2016 was sent to the Complainant for his resignation which was drafted by him and the Company, but the Complainant had not responded to said mail. On the other side, the Complainant denied to have received any such mail and said that it was not part of submissions of the Respondent earlier.

5.5 Further, the Respondent stated that he was not having the bank account details of the Complainant and in the absence of this, he could not make payment of outstanding audit fees of the Complainant. Thereafter, a sum of Rs. 45,000/- was paid to the Complainant towards full and final settlement of the pending audit fee through "Paytm" on 10th June 2023.

5.6 The Complainant admitted before the Committee to have received said payment of Rs. 45,000/- and submitted that he had not received any correspondence for his resignation and appointment of the Respondent. The outstanding audit fee was received during the course of the hearing before the Committee after the lapse of seven years it was due. Moreover, the Complainant submitted that he had not

resigned from the auditorship of the Company and had not received any communication regarding the acceptance of the audit by the Respondent.

- 5.7 After detailed deliberations, and on consideration of the facts of the case, various documents on record as well as oral submissions of Respondent and the Complainant before it, the Committee concluded the hearing in the instant case.

6 Findings of the Committee

The Committee noted the background of the case and gave its findings as under: -

- 6.1 The Committee noted that there were three charges against the Respondent, which have been elaborated in paras above. The first charge against the Respondent is that he had accepted the position as Statutory Auditor of the Company for the financial year 2016-17 without communicating with the previous auditor. The Committee perused the letter dated 06th April 2018 of the Respondent and observed as under:

"... I had obtained oral sanction from CA. Sumeet Khanna before conducting the audit of the Company. The Client had also intimated via mailed to CA Summit Khanna on 27th September 2016. I had started my practice in 2014 and undertaken this audit without consent in the year 2015. I was a fresher and just started my practice".

- 6.1.1 In view of above, the Committee noted that the Respondent has not communicated with previous auditor (Complainant) in a manner prescribed in Code of Ethics prior to acceptance of audit assignment.

- 6.1.2 Further, the Committee was of the view, as per Code of Ethics, "the object of the incoming auditor, in communicating with the retiring auditor is to ascertain from him whether there are any circumstances which warrant him not to accept the appointment. Further, The Council has taken the view that a mere posting of a letter under certificate of posting is not sufficient to establish communication with the retiring auditor unless there is some evidence to show that the letter has in fact reached the person communicated with".

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6.1.3 As the Respondent could not produce any documentary evidence of communication made by him with the Complainant and in view of admissions of said charge, the Committee was of the view that the Respondent failed to ascertain the provisions of Code of Ethics and held the Respondent **GUILTY** on this charge within meaning of Item (8) of Part I of First Schedule to the Chartered Accountants Act, 1949.

6.2 The Second charge against the Respondent was that he had accepted the audit assignment when the undisputed audit fee of Rs. 25,000 for the financial year 2015-2016 was pending and payable to the Complainant.

6.2.1 The Respondent during the hearing before the Committee admitted that the amount of Rs. 45,000/- was paid on 10th June 2023 online through Paytm to the Complainant towards audit fees. The Complainant also admitted having received the same.

6.2.2 The Committee noted that as per Chapter VII of Council Guidelines No. 1-CA (7)/2/2008 dated 08th August 2008 :

"A member of the Institute in practice shall not accept the appointment as auditor of an entity in case the undisputed audit fee of another Chartered Accountant for carrying out the statutory audit under the Companies Act, 1956 or various other statutes has not been paid:

Provided that in the case of sick unit, the above prohibition of acceptance shall not apply.

Explanation 1:

For this purpose, the provision for audit fee in accounts signed by both - the auditee and the auditor shall be considered as "undisputed" audit fee.

Explanation 2:

For this purpose, "sick unit" shall mean where the net worth is negative."

6.2.3 In view of the above provisions of the Code of Ethics, the Committee was of the view that the incoming auditor has to ensure before accepting the audit that undisputed audit fees of the previous auditor should have been paid by the auditee. In this case, the Respondent accepted the audit on 25th September, 2016 and outstanding

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undisputed audit fees of the Complainant were paid in June 2023 after filing of this complaint with the ICAI.

6.2.4 On the basis of above-noted fact, the Committee was of the view that the Respondent has contravened Chapter VII of Council Guidelines No. 1-CA (7)/2/2008 dated 08th August 2008 and held him **GUILTY** of professional misconduct within meaning of Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

6.3 As regards the third and last allegation i.e. the issue of ratification of the appointment of the statutory auditor was not taken up in the AGM held on 30th September 2016, the Committee noted that the Complainant was appointed Statutory Auditor of the Company for the period 01.04.2015 to 31.03.2020 and Form No. ADT-1 was filed with the Registrar of Companies. Thereafter, the Respondent firm accepted the appointment for Financial Year 2016-2017 on 25th September 2016 and filed Form No. ADT - 1 with Registrar of Companies.

6.3.1 In respect of above allegation, the Committee noted the provisions of Section 139 and 140 of the Companies Act, 2013, which are as under:

Section 139:

"Every company shall, at the first annual general meeting, appoint an individual or a firm as an auditor who shall hold office from the conclusion of that meeting till the conclusion of its sixth annual general meeting and thereafter till the conclusion of every sixth meeting and the manner and procedure of selection of auditors by the members of the company at such meeting shall be such as may be prescribed:

Provided that the company shall place the matter relating to such appointment for ratification by members at every annual general meeting:

Provided further that before such appointment is made, the written consent of the auditor to such appointment, and a certificate from him or it that the appointment, if made, shall be in accordance with the conditions as may be prescribed, shall be obtained from the auditor:"

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Section 140:

"The auditor appointed under section 139 may be removed from his office before the expiry of his term only by a special resolution of the company, after obtaining the previous approval of the Central Government in that behalf in the prescribed manner: Provided that before taking any action under this sub-section, the auditor concerned shall be given a reasonable opportunity of being heard.

The auditor who has resigned from the company shall file within a period of thirty days from the date of resignation, a statement in the prescribed form with the company and the Registrar, and in case of companies referred to in sub-section (5) of section 139, the auditor shall also file such statement with the Comptroller and Auditor-General of India, indicating the reasons and other facts as may be relevant with regard to his resignation.

If the auditor does not comply with sub-section (2), he or it shall be punishable with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees.

(i) Special notice shall be required for a resolution at an annual general meeting appointing as auditor a person other than a retiring auditor, or providing expressly that a retiring auditor shall not be reappointed, except where the retiring auditor has completed a consecutive tenure of five years or, as the case may be, ten years, as provided under sub-section (2) of section 139.

(ii) On receipt of notice of such a resolution, the company shall forthwith send a copy thereof to the retiring auditor.

(iii) Where notice is given of such a resolution and the retiring auditor makes with respect thereto representation in writing to the company (not exceeding a reasonable length) and requests its notification to members of the company, the company shall, unless the representation is received by it too late for it to do so,—

(a) in any notice of the resolution given to members of the company, state the fact of the representation having been made; and

(b) send a copy of the representation to every member of the company to whom notice of the meeting is sent, whether before or after the receipt of the representation by the company, and if a copy of the representation is not sent as aforesaid because it was received too late or because of the company's default, the auditor may (without prejudice to his right to be heard orally) require that the representation shall be read out at the meeting:

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6.3.2 In view of above, the Committee observed that there are no documents/evidences placed on record by the Respondent to establish that proper procedure as prescribed under section 140 of Companies Act, 2013 was followed before removal of the complainant from the auditor ship of the company i.e., whether the Complainant was removed by passing a special resolution by the company after obtaining the approval of the Central Government in the prescribed manner or an opportunity of being heard was given to the Complainant or the procedure of special notice for appointment of the Respondent was complied with at the AGM held on 30th September 2016. Moreover, on perusal of the notice of the AGM dated 30.09.2016 brought on record by the Complainant, it is evident that neither special notice for appointment of Respondent has been given nor any special resolution has been made part of the said notice for removal of Complainant.

6.3.3 On the basis of above provisions of Companies Act, 2013, the Committee was of the opinion that the appointment of the Respondent was in violation of Section 139 of Companies Act and removal of the Complainant was not as per Section 140 of Companies Act, 2013 and Respondent failed to adhere said provisions of the Companies Act. Accordingly, the Committee held the Respondent **GUILTY** of professional misconduct in terms of the requirement of Item (9) of Part I of First Schedule to the Chartered Accountants Act, 1949.

7 Conclusion

In view of the above findings stated in above paras, vis-a-vis material on record, the Committee gives its charge-wise findings as under:

Charges (as per PFO)	Findings	Decision of the Committee
Para 2.1 as given above	Para 6.1 to 6.1.3 as given above	Guilty- Item (8) of Part I of First Schedule
Para 2.2 as given above	Para 6.2 to 6.2.4 as given above	Guilty- Item (1) of Part II of Second Schedule
Para 2.3 as given above	Para 6.3 to 6.3.3 as given above	Guilty- Item (9) OF Part I of First Schedule

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8. In view of the above observations, considering the submissions of the Complainant and the Respondent and documents on record, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Items (8) and (9) of Part I of First Schedule and Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

n/

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

Sd/- Sd/-
(SHRI JIWESH NANDAN, I.A.S. {RETD.}) (MS. DAKSHITA DAS, I.R.A.S. {RETD.})
GOVERNMENT NOMINEE GOVERNMENT NOMINEE

Sd/-
(CA. MANGESH P KINARE)
MEMBER

Sd/-
(CA. COTHA S SRINIVAS)
MEMBER

DATE: 16.01.2024

PLACE: New Delhi

यह प्रतिलिपि सच है कि प्रमाणित
Certified to be true copy
Charan Singh
Charan Singh / Charan Singh
कार्यकारी अधिकारी / Executive Officer
अनुशासनसूचक निदेशालय / Disciplinary Directorate
भारतीय सचिवी शिक्षाकार संस्थान
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