



भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

PR/148/2019/DD/180/2019/DC/1463/2021

[DISCIPLINARY COMMITTEE [BENCH-II (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/148/2019/DD/180/2019/DC/1463/2021]

In the matter of:

Shri Sudhir Sogani,
106/4, Sogani Sadan,
Bapu Nagar,
Ajmer-305001.

.....Complainant

Versus

CA. Arun Rathi (M. No. 075856)
P No. 2, Paota Shakti Nagar,
Road No. 6, Paota Road,
Jodhpur-342003.

.....Respondent

Members Present:-

CA. Ranjeet Kumar Agarwal, Presiding Officer (in person)
Mrs. Rani S. Nair, IRS (Retd.), Government Nominee (through VC)
Shri Arun Kumar, IAS (Retd.), Government Nominee (in person)
CA. Sanjay Kumar Agarwal, Member (in person)
CA. Cotha S Srinivas, Member (through VC)

Date of Hearing : 10th April, 2024
Date of Order : 28th May, 2024

1. That vide Findings 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. Arun Rathi (M. No. 075856)** (hereinafter referred to as the '**Respondent**') is **GUILTY** of Professional Misconduct falling within the meaning of Item (6), (7) and (8) of Part I 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 opportunity of being heard in person / through video conferencing and to make representation before the Committee on 10th April 2024.

3. The Committee noted that on the date of hearing held on 10th April 2024, the Respondent was present in person before it and made his verbal representation on the Findings of the Disciplinary Committee, inter-alia, requesting for a lenient view in his case and assured the Committee that



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he will not repeat such errors in the future. The Committee also noted that the Respondent in his written representation on the Findings of the Committee, inter-alia, stated as under:

- a) The auditee has made specific remarks in the receipt and payment account as well as in the Income and Expenditure Account after the line of totaling and even above the Signature Line mentioned and highlighted as under:

"Note: Certain Revenue / Expenses were made after the close of the Lionestic year and the same have been considered in above financial statements".

As an effect of such revenue/expenses, which are a part of the Bank Reconciliation Statement, the Bank balance as per the Bank statement on 31st March 2015 is equal to the Bank balance as per the Balance Sheet date i.e. 30 June 2014. In case there would have been any other transaction not reportable in Bank Reconciliation Statement, then the balance on such dates would be different, however, between the said dates in the Bank statement, there were only these transactions appearing in the Bank Reconciliation Statement. Hence, the balance is supposed to be matched in such case and the same cannot be treated as negligence.

- b) His actions are in strict compliance of and in consonance with the Constitution and By-Laws of the International Association of Lions Clubs.
- c) The statement of account/financial accounts/fund position was prepared by the District Governor, Secretary and Treasurer of the outgoing Committee after incorporating all the transactions pertaining to their tenure (even if payments/receipts happened subsequent to 30.06.2014). Hence, the transactions in the Bank statement after 30.06.2014 have been accounted for in the Financial Statements prepared as on, 30.06.2014 and the final balance of the Bank/cash of Rs. 30,868/- was handed over to the new Committee on 18.06.2015 and the Bank account was closed by the outgoing Committee. Thus, the financial statements constituted all transactions executed by the outgoing Committee till 30.06.2014 including entries reflected in the Bank statement after 30.06.2014, but the same pertained to the transactions carried prior to 30.06.2014 by the outgoing Committee.
- d) The true and fair view of the Financial Statements as a whole has not been vitiated/debauched in any manner whatsoever.
- e) When all the transactions in the bank reconciliation statement are verifiable from the bank statements, there can be no question of any misappropriation of funds by the Club.
- f) The relevant factors were also captured in the Management Representation letter obtained during audit.

4. The Committee considered the reasoning as contained in Findings holding the Respondent Guilty of Professional Misconduct vis-à-vis written and verbal representation of the Respondent. On consideration of the representation of the Respondent, the Committee was of the view that the same were basically a reiteration of the submissions made by the Respondent during the course of hearing, due cognizance of which has already been taken by the Committee before arriving at its Findings in the instant case.



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5. Keeping in view the facts and circumstances of the case, material on record including verbal and written representation on the Findings, the Committee is of the view that an auditor is required to examine the Bank reconciliation statement in context of Bank statement produced on record and that Bank reconciliation statement is prepared for the cheques issued but not presented for the payment and cheques presented for deposit but not cleared/credited to the account. The Complainant during the course of the hearing cited discrepancies by mentioning that the audit had not been properly done where certain entries which do not relate to this year have been made a part of the audit report.

5.1 The Committee noted that the Respondent's only defence is change of Governor every year. The Committee noted that the Respondent was required to work impartially and diligently and was required to report known misstatements in his report. The stand adopted by the Respondent is also not justified because post-dated cheques are transactions pertaining to subsequent period that cannot be adjusted to show the status of an asset as existing on the Balance Sheet date.

5.2 The Respondent failed to report that there was improper accounting in books of Club as cheques which were pending for signatures were considered in the books of Club and subsequently in Bank Reconciliation Statement.

5.3 Hence, professional misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 7th February 2024 which is to be read in consonance with the instant Order being passed in the case.

6. Accordingly, the Committee was of the view that ends of justice will be met if punishment is given to him in commensurate with his professional misconduct.

7. Thus, the Committee ordered that CA. Arun Rathi (M. No.075856), Jodhpur be Reprimanded under Section 21B (3)(a) of the Chartered Accountants Act 1949.

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

Sd/-
(MRS. RANI S. NAIR, IRS RETD.)
GOVERNMENT NOMINEE

Sd/-
(SHRI ARUN KUMAR, IAS RETD.)
GOVERNMENT NOMINEE

Sd/-
(CA. SANJAY KUMAR AGARWAL)
MEMBER

Sd/-
(CA. COTHA S SRINIVAS)
MEMBER

प्रमाणित सत्य प्रतिलिपि / Certified true copy
[Signature]
श्री अणुज कुमार / CA. Anshul Kumar
सहायक निदेशक / Assistant Director
अनुशासनिक विभाग / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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आईसीएआई भवन, विद्याल नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (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/148/2019/DD/180/2019/DC/1463/2021]

In the matter of:

**Shri Sudhir Sogani,
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.....Complainant

Versus

**CA. Arun Rathi (Membership. No. 075856)
P No. 2, Paota Shakti Nagar,
Road No. 6, Paota Road,
Jodhpur-342003**

.....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 : 23.08.2023 (through physical/video conferencing mode)

PARTIES PRESENT

Complainant : Shri Sudhir Sogani (Present in person)

Respondent : CA. Arun Rathi (Through VC)
Counsel for Respondent : CA. Deepak Shah (Through VC)

BACKGROUND OF THE CASE:

1. The brief background of the case is as under:
 - a. The Complainant is a member of the Lions Club International 323E2.
 - b. The Respondent conducted the audit of Lions Club International 323E2 (hereinafter referred to as the "Club") for the financial year 2013-14.
 - c. The Complainant found inherent mistakes/ discrepancies in the audit conducted by the Respondent.
 - d. The present case relates to variation in the bank balance as per bank statement when compared with bank balance appearing in financials which were audited by the Respondent.

CHARGES IN BRIEF:-

2. The Committee noted that in the form I dated 30th May 2019, the Complainant made allegation against the Respondent that there was a huge variation of Rs. 7,10,174/- in bank balance as on 30th June 2014 when bank statement is compared with the audited financial statement. While the closing balance as per the bank statement was Rs. 7,38,751/- the closing bank balance in the audited balance sheet was Rs. 28,577/-.
3. The Committee noted that the Respondent in his reply at the stage of PFO had, inter-alia, mentioned as under:-
 - a) The Respondent stated that the audit was conducted with due diligence and there was complete verification of books of accounts as well as supporting bills and vouchers. The Respondent further stated that the same is verifiable from the bank reconciliation statement as available to him.

- b) The Respondent stated that even in the copy of the bank statement as produced by the Complainant the bank balance in the third line is at Rs. 28,577/- after clearing all entries as stated in bank reconciliation statement. The Respondent submitted that without verification of the bank reconciliation statement it could not be said or stated that audited financial statements give incorrect information.
- c) The Respondent stated that the issue had been raised due to personal animosity against other past position holders of the Club and, it would not be correct to say that there was misuse of the club funds.
- d) The Respondent informed that the tenure of the executive committee of the Club is from July to June and all incomes and expenses related to that period are accounted for the period and whatever balance remains is handed over to the new executive committee. On perusal of bank statement, it may be noted that an amount of Rs. 30,868/- was paid by demand draft to the new executive committee which was duly accepted and approved by both executive committees.
4. The Committee noted that the Director (Discipline) in his Prima-facie opinion dated 17th July 2020, noted various discrepancies in the bank reconciliation brought on record by the Respondent such as:
- a. It is neither under the letter head of the club nor it is signed or certified by any office bearer of the Club.
 - b. The bank balance as shown in the financial statement is that of 31st March 2015 whereas the balance sheet date was pertaining to 30th June 2014.
 - c. Reconciliation also includes the bank interest credited to the bank account as on 30th September 2014 and 31st March 2015, two quarters subsequent to the balance sheet date.
 - d. Inclusion of any payment transaction held after 90 days in bank reconciliation statement is also not justified because any cheque is valid for only the said period.

5. 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 of Professional Misconduct falling within the meaning of Items (6), (7) and (8) 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:

Clause (6) of Part I of the Second Schedule:

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

(6): Fails to report a material misstatement known to him to appear in a financial statement with which he is concerned in a professional capacity."

Clause (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"

Clause (8) of Part I of the Second Schedule:

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

(8): fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion.

6. The Committee noted that the Respondent after the Prima Facie Opinion vide letter dated 20th July 2021 had inter-alia submitted as under:-

a) That the matter concerned relates to the audit of accounts of LIONS CLUB INTERNATIONAL DISTRICT 323 E-2 for the Lionestic Year

ending on 30th June 2014 for the period from 1st July, 2013 to 30th June 2014.

- b) With regard to the observation that the Bank Reconciliation statement produced on record, he stated to be neither signed under the letter head of the club nor it is signed or certified by any office bearers of the club, he submitted that the audit observation maintained in computerized manner has been submitted earlier, the signed copy of the same is also available in the Audit File Records and a copy of the said signed copy can be submitted before Disciplinary Committee.
- c) With regard to the observation regarding bank balance as shown in the financial statement is that of 31st March, 2015 whereas the balance sheet date is 30th June, 2014 is submitted that he has already marked Note and the same is verifiable from the audited financial statements where specific remark has been made in the receipt and payment account as well as Income and Expenditure Account after the line of totalling and even above the Signature Line mentioned and highlighted as under "Note: Certain Revenue/Expenses were made after the close of the Lionestic year and the same have been considered in above financial statements".
- d) Hence, he submitted that as an effect of such revenue/expenses, which are a part of the Bank Reconciliation Statement the bank balance as per the bank statement on 31 March, 2015 is equal to the bank balance as per the balance sheet date Le. 30 June, 2014.
- e) With regard to the observation regarding payment transaction held after 90 days in included in bank reconciliation statement, he submitted that in the case of post-dated cheques the clearance can be after 90 days from the date of issuance, however, the same needs to be a part of Bank Reconciliation Statement as it is a cheque issued by the club but not presented for payment.
- f) With regard to the observation regarding inclusion of any deposit transaction in bank reconciliation statement and with respect to one transaction of Rs. 60000/- cleared on 07 August, 2014, he submitted that he had already marked a note and the same can be verified from the

audited financial statements. Also, it can be one of the cheque which was received by the club but was not deposited in bank, thus, the same is considered in Bank Reconciliation Statement.

- g) That all the executives of the management committee are residing at a distance of more than 100 KM and it was not possible for them to meet on daily basis for the club related work.
- h) That interest amount pertains to the amounts/transactions mentioned in Bank Reconciliation Statement, thus, the same were included in Bank Reconciliation Statement. Further, one entry out of two entries pertaining to interest also pertains to the period ending on balance sheet date and hence, the same was required to be included. Therefore, there is no discrepancy in such treatment.

BRIEF FACTS OF THE PROCEEDINGS:

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

S.No.	Date	Status of Hearing
1.	23.08.2022	Part Heard & adjourned
2.	23.08.2023	Heard and Concluded

8. On the day of the first hearing held on 23rd August 2022, the Committee noted that the Complainant was present physically from ITO, New Delhi office of ICAI. The Committee also noted that the Respondent was present through Video Conferencing Mode along with his Counsel Sh. Deepak Shah, Advocate. Both the parties were 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, looking into the fact that this was the first hearing, the Committee decided to adjourn the hearing to a future date. With this, the hearing in the matter was partly heard and adjourned.

9. On the day of the Second and final hearing held on 23rd August 2023, the Committee noted that the Complainant was present physically from ITO, New Delhi office of ICAI. The Committee also noted that the Respondent was present through Video Conferencing Mode along with his Counsel Sh. Deepak Shah, Advocate.
- 9.1 At the outset, the Committee enquired from the Respondent, that since the composition of the Committee had changed whether he wished to have a de-novo hearing in the instant matter. On the same, the Respondent's Counsel submitted that the Committee may hear from the stage it was earlier left. The Committee acceded to the request of the Respondent Counsel/Respondent and continued the matter from the stage at which it was last heard.
- 9.2 The Complainant presents the charges against the Respondent. Thereafter, the Respondent Counsel presented his line of defense by presenting the arguments.
- 9.3 The Committee posed certain questions to both parties to understand the issue involved and the role of the Respondent in the case. After consideration of the oral submissions vis-à-vis facts of the case, the Committee decided to conclude the case.

FINDINGS OF THE COMMITTEE

10. The Committee noted that the Complainant vide letter dated 16th August 2021 had submitted his submission which he had already submitted at prima-facie opinion stage.
11. The Committee on perusal of the documents on record noted that the charges pertain to mistakes/ discrepancies in the audit of the Club for the F.Y. 2013-14 conducted by the Respondent. The Committee noted that the closing balance as per the bank statement was Rs. 7,38,751/- whereas the

closing bank balance in the audited balance sheet as on 30th June 2014 was Rs. 28,577/- . The Respondent in respect of the variation had brought on record a bank reconciliation statement to justify his stand as under:

LIONS CLUB INTERNATIONAL DISTRICT 323E-2			
BANK RECONCILIATION STATEMENT IN RESPECT OF BANK ACCOUNT WITH IDBI BANK LIMITED ACCOUNT NUMBER 0058104000421553			
CHEQUE NUMBER	PARTICULARS	AMOUNTS	AMOUNTS
BALANCE AS PER BOOKS OF ACCOUNTS /BALANCE SHEET			28,577.00
ADD :	CHEQUES ISSUED BUT CLEARED AFTERWARDS		
120253	NEFT TO B S SHARMA & COMPANY	78,855.00	
120252	MOON O HANDICRAFTS	100,000.00	
120246	LIONS CLUB JODHPUR	11,000.00	
120254	EVERGREEN PRINTERS	300,000.00	
120255	SKY WINGS COURIERS	11,000.00	
120256	NEFT TO LIONS CLUB INTERNATIONAL	41,200.00	
120258	RAKESH JAIN	24,000.00	
120257	MOON O HANDICRAFTS	75,000.00	
120259	EVERGREEN PRINTERS	160,000.00	801,055.00
			829,632.00
LESS :	CHEQUES DEPOSITED BUT CLEARED AFTERWARDS		
196356	INSTRUMENT NO. 196356 SBI	15,000.00	
14005810CC00629	BILL 14005810CC00629	1,080.00	
171693	CTS OUTWARD CLEARING	60,000.00	
BANK INTEREST	BANK INTEREST CREDITED	14,191.00	
BANK INTEREST	BANK INTEREST CREDITED	610.00	90,881.00
BALANCE AS PER BANK STATEMENT			738,753.00

12. In this regard, the Committed further noted that the Guidance Note on Audit of Cash and Bank Balance states as follows with respect to verification of bank balance in the context of the bank reconciliation statement:-

"14. The auditor should examine the bank reconciliation statement prepared as on the last day of the year. He may also examine the reconciliation statements as at other dates during the year. It should be examined whether

- (i) cheques issued by the entity but not presented for payment, and

- (ii) *cheques deposited for collection by the entity but not credited in the bank account, have been duly debited/credited in the subsequent period.*

For this purpose, the bank statements of the relevant period should be examined. If the cheques issued before the end of the year have not been presented within a reasonable time, it is possible that the entity might have prepared the cheques before the end of the year but not delivered them to the parties concerned. In such a case, the auditor should examine that the entity has reversed the relevant entries."

13. The Committee noted that that an auditor is required to examine the bank reconciliation statement in context of bank statement produced on record and that bank reconciliation statement is prepared for the cheques issued but not presented for the payment and cheques presented for deposit but not cleared/credited to the account.
14. The Committee noted that the Complainant during the course of the hearing cited discrepancies by mentioning that the audit had not been properly done where certain entries which do not relate to this year but they have been made a part of the audit report. He mentioned that certain entries in the bank account which do not relate to this year but were made part of Bank reconciliation as under:
- a. Entry dated 2nd July, 2014 of rupees 78,855/- to one Mr. B. S. Sharma whereas the closing of year is 30th June 2014. The said entry is made through NEFT.
 - b. Another NEFT is on 9th August, 2014 of 41,200/- to Lion's International.
 - c. Entries related to interest credited on 30th September, 2014 and 31st March, 2015 of Rs. 14,191/- and Rs. 610/-.
 - d. Next one is a Cheque which purportedly has been issued before 30th June, 2014 has been encashed on 4th October, 2014 which is beyond 90 days.
 - e. Lastly two cheques were issued to one party Evergreen, one for Rs. 3 lakh rupees and other for Rs. 1,60,000/-. The cheque of 3 lakh rupees was

encashed within 2 or 3 days of the closing of the year but the second cheque was presented beyond 90 days.

15. The Committee on perusal of the bank reconciliation statement brought on record by the Respondent noted that the same was not on the letter head of the club. The Committee further noted that the Bank reconciliation statement was neither signed nor certified by any of the office bearer(s) of the Club.
16. The Committee further observed that such reconciliation also includes the bank interest credited to the bank account on 30th September 2014 and 31st March 2015 (as evident from bank statement), two quarters subsequent to the balance sheet date, which can never become the part of the bank reconciliation statement. Further the cash withdrawn transaction of subsequent period was included in reconciliation. The Committee noted that this simply means that the Bank Reconciliation Statement brought on record by the Respondent is merely an eye-wash and is made to cover the misdeeds of the management.
17. The Committee further observed that the said bank reconciliation statements include payment transaction held after 90 days. The Committee noted that the Respondent on the same submitted as under:
 - a. The Lion's Club's District Governor changes every year. Every District Governor is responsible for the work done by him. He takes the credit as well as he is responsible for any act done during his tenure as a District Governor and during his period, whatever activities are done are to be accounted for as the activities in the audited accounts.
 - b. In present case the District Governor, during his tenure, incurred certain expenses but the payment was outstanding.
 - c. Therefore, there can be two ways of mentioning the same thing either by showing them as a creditor in balance sheet and showing higher bank balance or showing the lower bank balance because if the same

is shown as creditor the next team/ Governor will have to pay the same.

d. Therefore, to avoid all this controversy, the parties were given cheques and the same is accounted for. Hence, neither there is a creditor appearing nor the higher bank balance is appearing in their statements.

18. The Committee noted that the Respondent failed to give any reply on merits of the charges. The Respondent's only defence is change of governor every year. The Committee noted that the Respondent was required to work impartially and diligently and was required to report known mis-statements in his report.
19. The Committee further noted that the stand adopted by the Respondent is also not justified because post-dated cheques are transactions pertaining to subsequent period that cannot be adjusted to show the status of an asset as existing on the balance sheet date.
20. The Committee noted that keeping in view that there were only two components cash in hand and balance at the bank, apart from the fund in the balance sheet raised serious doubts regarding the extent of verification conducted by the Respondent in the present case. The Committee further noted that the Respondent exhibited negligence in the audit process, failing to obtain sufficient evidence to form an opinion on the financial statements. Notably, the substantial difference in the bank balance, exceeding Rs. 7 lakh, had a significant impact on the financial statements, especially considering the audited balance sheet size, which is Rs. 30,868/-.
21. The Committee noted that the Respondent had taken plea that there was no embezzlement but issue is not embezzlement but improper accounting which the Club had done which affected true and fair view of the accounts. The Committee noted that audit report is presented before number of stakeholders as it was a public organisation. The Club was having revenue from persons who were outsiders and if accounts are not shown as true and transparent then it would impact the image of the Club. The Committee also noted that the

Respondent failed to report that there was improper accounting in books of club as cheques which were pending for signatures were considered in books of club and subsequently in Bank Reconciliation Statement.

CONCLUSION:

22. In view of the above observation, considering the arguments, submissions of the parties and documents on record, the Committee held that the Respondent is Guilty of Professional Misconduct falling within the meaning of Items (6), (7) and (8) of Part I of the Second Schedule to the Chartered Accountants Act, 1949.

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: 07th February, 2024

PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy

श्री श्रुति गर्ग / CA. Shruji Garg
सहायक निदेशक / Assistant Director
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आफिसीयल ऑफिस, विक्रम भवन, अटल भवन, प्लॉट नं. 110012
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