



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

PR-131/19/DD/196/2019/DC/1473/2021

[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-131/19/DD/196/2019/DC/1473/2021]

In the matter of:

Shri Christopher Agnelo Francis,
Secretary,
The Ranchi Educational Society,
North Office Para, Doranda,
Ranchi-834002.

.....Complainant

Versus

CA. Tanvir Singh Grover (M. No.075528)
M/s T.S. Grover and Associates,
Kalakriti Apartment,
Flat No. 6A, Anand Gram Road,
No.4, Morabadi,
Ranchi - 834006.

.....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

7. 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. Tanvir Singh Grover (M. No.075528)** (hereinafter referred to as the '**Respondent**') is **GUILTY** 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.

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.



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3. The Committee noted that on the date of hearing held on 10th April, 2024, neither the Respondent was present before it nor was there any intimation as regard his non-appearance despite the due delivery of the notice for hearing and copy of the Findings of the Disciplinary Committee upon him.

3.1 The Committee also noted that the soft copy of the Findings of the Disciplinary Committee and the Notice for the hearing had also been sent to the email address available in the member records of ICAI. As per email delivery intimation for the said communication(s), the delivery of the said email(s) had been completed.

3.2 The Committee further noted from the member records of ICAI that 'KYM' Form of the Respondent had been submitted and the same was found 'ok'.

3.3 The Committee also noted that the aforesaid case was listed for hearing before it on three occasions and the Respondent did not appear even once during the hearing despite the due delivery of the communication for hearing. Accordingly, the case was concluded on 28th July 2023 on the basis of documents on record.

3.4 Thus, the Committee was of the view that all possible efforts (speed post and email) have been made to ensure the delivery of the communication for hearing upon the Respondent, but he chose not to represent before the Committee. Keeping in view the provisions of Rule 19(1) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee was of the view that the Respondent has nothing more to represent before it and thus, decided to consider his case for award of punishment on the basis of material available on record.

4. The Committee considered the reasoning as contained in Findings holding the Respondent Guilty of Professional and Other Misconduct.

5. Keeping in view the facts as well as circumstances of the case and material on record, the Committee is of the view that it has already been held with respect to the first charge that, despite giving various opportunities, the Respondent failed to appear before Committee to defend his case and also failed to submit any written defense on the charges. It is an admitted fact that the Respondent had not submitted the Audit Report of the Ranchi Educational Society of St. Anthony's for the financial year 2017-18. The Committee was of the view that an auditor can either issue a clean Audit Report, a Qualified Audit Report, a Disclaimer of Opinion or withdraw from an assignment. But, he has no right to withhold the Audit Report on the ground that some of the queries remained unanswered.

5.1 With respect to the second charge, the Committee noted that CA. Gurpreet Kaur, Partner of M/s Ranjit Singh & Associates, proposed statutory auditor, had communicated with the Respondent for no objection for which the Respondent had replied that audit has been completed and some queries are pending. Regarding pending queries, there was a difference of opinion between the Complainant and the Respondent. Due to the act of the Respondent, the Complainant Society was not in a position to file the Income Tax return.

5.2 With respect to the third charge, the Committee noted that it is an admitted fact by the Respondent that all the books and statements were given to him. No bill was raised by the Respondent and even if it was assumed that the Respondent's dues were pending on account of



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his audit fee of any year, even then he had no right to exercise lien over the Complainant Society's documents and records. The Respondent's failure to handover documents and statements to the Complainant Society falls into Other Misconduct of a Chartered Accountant.

5.3 Hence, professional and other 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 and other misconduct.

7. Thus, the Committee ordered that the name of CA. Tanvir Singh Grover (M. No.075528), Ranchi be removed from the Register of Members for a period of 02(Two) Months.

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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

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

मीनू गुप्ता / Meenu Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनमय 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, 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-131/19/DD/196/2019/DC/1473/2021

In the matter of:

Shri Christopher Agnelo Francis,

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.....Complainant

VERSUS

CA. Tanvir Singh Grover (M.No.075528)

M/s T.S. Grover and Associates,

Kalakriti Apartment,

Flat No. 6A, Anand Gram Road,

No.4, Morabadi,

Ranchi – 834 006

.....Respondent

MEMBERS PRESENT:

1. CA. Ranjeet Kumar Agarwal, Presiding Officer (Present in Person)
2. Mrs. Rani S. 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)

DATE OF FINAL HEARING: 28.07.2023 (Through physical / video conferencing mode) ^{Mr}

PARTIES PRESENT

Counsel for the Complainant - Mr. Akchansh Kishore along with Complainant's Son (Present through VC)

Respondent : Not Present

BACKGROUND OF THE CASE

1. The brief background of the case is as under :
 - a. The Complainant is the Secretary of the **Ranchi Educational Society of St. Anthony's** (hereinafter referred to as the "**Society**") registered under the Societies Registration Act, 1860.
 - b. The Respondent was the auditor of the Society appointed by the Complainant for the F.Y.2017-18.
 - c. The Respondent did not submit the Audit report for the FY 2017-18 within time even though the Complainant made several requests to the Respondent (Verbally, telephonic and via e-mail) for completing the audit and for handing over the Audit Report.
 - d. The Complainant sent a legal notice to the Respondent dated 25th February 2019 for handing over all the papers, files and materials relating to the account and transactions of the Complainant within 2 days.
 - e. In said legal notice, it was also stated that the Complainant proposed to appoint another audit firm i.e M/s Ranjit Singh & Associates for the audit of the Society for F.Y. 2017-18.
 - f. The said firm (M/s Ranjit Singh & Associates) vide letter dated 8th January 2019 sent a communication to the Respondent seeking his objection, if any, for audit of the Society.
 - g. The Respondent in response to that letter stated that audit of the Society in respect of F.Y. 2017-18 was completed long back and some of the audit queries remained unanswered till date and further, he referred the whole matter as the case was of an unjustified removal of the auditor and requested the said proposed audit firm to refrain from accepting the appointment.

CHARGES IN BRIEF:-

2. The Committee noted that the charges levelled against the Respondent were as under:
 - 2.1 **Charge 1:** That Respondent failed to submit the Audit Report of Society for "FY 2017-18" to the Complainant within time and not bring to the notice of the Complainant the matters which, according to the Respondent's claim, precluded him from timely issuance of the audit report.
 - 2.2 **Charge 2:** The Respondent refused to give no objection to the proposed statutory auditor for the Society for the same FY 2017-18 and thereby exposing the Society to risk under the Income Tax Act for not filing of Income Tax Return.
 - 2.3 **Charge 3:** The Respondent held unauthorised possession/lien on Books of Accounts of the Society on the ground of unpaid dues and staking a false claim of having returned them.

3. The Committee noted that the Respondent had not submitted his reply at the stage of PFO. However, while submitting additional documents specifically called by the Director (Discipline), the Respondent vide letter dated 10th February 2020 submitted as under:
 - a. That he did not issue the Audit Report and the reason thereof being some of the queries raised by him during the audit of the Society for the FY 2017-18 remained unanswered. One of query remained unanswered was Rs. 80 Lacs was transferred from the Society to its governing body members.
 - b. The Respondent had brought on record the copy of the bank statements wherein such transactions were questioned and highlighted by the Respondent for which he got different responses from the Managing Committee of the Society. In this regard initially the Complainant denied any such transfer to Mr. John Vincent Francies's account, but later on he

changed his statement that those transactions were made by account payee cheque.

- c. The Respondent further mentioned that his pending audit query relating to the huge Cash deficit as per Cash book and the Cashier's record provided by the Complainant for audit, a difference of Rs.16,90,056/- was stated to be found during the audit.

4. The Director (Discipline) in his Prima Facie Opinion dated 2nd February 2021 observed as under:

4.1 **Charge-1 Failed to submit the Audit Report for the F.Y.2017-18 within time:**

4.1.1 Although the Respondent had mentioned that his queries remained unanswered due to which he could not issue his audit report, however, he had failed to bring on record any evidence or letter to show that he ever communicated his audit queries to management/Complainant, being the Secretary of the Society or those charged with the governance of the Society, which is a requirement of SA 260(Revised).

4.1.2 That an auditor has the right to modify his opinion on the financial statements in the manner as being explained in SA 705 (Pre-revised).

4.1.3 Therefore, the act of the Respondent to refuse /withhold the audit report on the plea of pending audit queries and further by not correctly communicating those queries to the appropriate level of the Society was not expected from a professional. It also reflects the lack of due diligence on the part of the Respondent.

4.2 **Charge-2 Refuse to give No Objection to the proposed Statutory Auditor of the Society for the F.Y. 2017-18 and thereby exposing the Society to risk under the Income Tax Act for not filing of its Income Tax Return.**

4.2.1 It was further observed that in the absence of audit report for the F.Y. 2017-18 received from the Respondent, the Complainant Society proposed to appoint M/s Ranjit Singh & Associates as Auditor of Society

for the FY 2017-18 and CA. Gurpreet Kaur, partner of said firm sent the communication letter dated 8th January 2019 to the Respondent for his no objection.

- 4.2.2 The Respondent in his reply vide his email dated 15th January 2019 stated that the audit in respect of F.Y. 2017-18 was completed long back and audit queries were raised and some of the queries remain unanswered till date and the Audit Report could not be issued and considered the case as of 'Unjustified Removal of Auditor'.
- 4.2.3 The Complainant Society vide its letter dated 25th January 2019 to the Respondent denied of any such pending queries at their end. Further, through that letter, it was requested to the Respondent to submit the audit report and hand over the records of the Society. However, the Audit Report had not been issued till date.
- 4.2.4 It further observed that if the audit was already completed, the Respondent should have issued his audit report thereon and even if the Respondent had any pending query, then he ought to have reported the matter in his audit report as he deemed fit.
- 4.2.5 The Respondent as a professional himself should have either withdrawn from the audit assignment of the Society or should have released his audit report by suitably modifying the same or should have issued a disclaimer of opinion as being envisaged in SA 705.
- 4.2.6 However, he did not do so and rather objected to the appointment of another auditor for the reason of his pending queries, which seemed unjustifiable on his part as it delayed the filing of the Income tax Return of the Society for the F.Y. 2017-18.

4.3 **Charge-3 Unauthorised possession/lien on Books of Accounts of the Society on the ground of unpaid dues and staking false claim of having return them.**

- 4.3.1 It was noted that the Respondent in his letter dated 'Nil' had admitted that the cash vouchers were kept by him in his custody because of pendency to finalize the audit report of the said period.

- 4.3.2 However, from the perusal of the email dated 15-01-2019 sent by the Respondent to CA. Gurpreet Kaur, the proposed auditor of the Society for the F.Y.2017-18, it was noted that (as mentioned by the Respondent therein) the audit for the year ended 31-03-2018 was completed long back.
- 4.3.3 Hence, prima facie it appears that although the audit was completed, but still the documents and statements of the Society were in the custody of the Respondent on the plea of unpaid dues and pending audit queries.
- 4.3.4 Further, the Respondent in his reply dated 15-01-2019 too to CA. Gurpreet Kaur, has mentioned that since the audit report of the period ended 31-03-2018 was not issued, hence, he had not billed the audit fee. Hence, regarding the pending dues of the Respondent, it appears that dues were pending only in respect of other professional services provided by the Respondent and not towards his audit fee.
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 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 (2) of Part IV of the 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."

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"

BRIEF FACTS OF THE PROCEEDINGS:

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

S. No	Date	Status of hearing
1.	12-05-2023	Adjourned on request of both parties
2.	22-06-2023	Adjourned at the request of Complainant and in absence of the Respondent.
3.	28-07-2023	Concluded and Judgment Reserved
4.	25-08-2023	Final decision taken on the case.

7. On the day of the first hearing, held on 12th May 2023, the Committee, in the instant matter, noted that the Respondent vide email dated 11th May 2023 stated that he would be unable to attend the hearing due to his ill health and he has already made all the submissions in the above matter and accordingly, the Committee can pass a befitting speaking order. The Committee also noted that the Complainant was also not present and had sought an adjournment. The Committee acceded to the request of both parties and the matter was adjourned to a future date.
8. On the date of the second hearing held on 22nd June 2023, the Committee noted that Mr. Jeff Francis on behalf of the Complainant Society was present through Video Conferencing Mode. He informed the Committee that the Complainant and his counsel were not available; hence, he sought adjournment in the present case. The Committee further noted that neither

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the Respondent was present nor any intimation was received despite notice/email duly served upon him. Thereafter, looking into the adjournment request of the Complainant representative and in the absence of the Respondent, it was decided to adjourn the hearing to a future date.

9. On the day of the final hearing held on 28th July 2023, the Committee noted that the Complainant was not present, however his Counsel was present. The Respondent was not present. The Committee noted that the Respondent vide his earlier email dated 11th May 2023 had stated that he has already made all the submissions in the above matter and accordingly, the Committee can pass a befitting speaking order. Thereafter, the Committee decided to proceed ahead with the matter as per records of the Respondent. The Committee asked the Counsel for the Complainant to make his submissions.
 - 9.1 The Counsel for the Complainant made his submissions by referring to certain pages of the complaint filed by the Complainant. On the specific questions of the Committee, he inter-alia, submitted as under:
 - a. That the Respondent has been auditor of the Society since 1997.
 - b. The new auditor was appointed by the Society who after carrying out necessary formalities conducted the audit of the Society.
 - 9.2 After hearing the final submissions, the Committee directed the office to check whether any UDIN had been generated by the Respondent.
 - 9.3 With this, the hearing in the above matter was concluded and Judgment was kept reserved.
10. Thereafter, this matter was placed in a meeting held on 25th August, 2023 for final decision 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 also noted that the Respondent was generating UDINs for certification and other work but is remaining absent in hearings despite being provided ample opportunities for the same.
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- 10.1 Accordingly, keeping in view the facts and circumstances of the case, the material on record and the submissions of the parties, the Committee passed its judgment.

FINDINGS OF THE COMMITTEE:

FIRST CHARGE BY DIRECTOR (DISCIPLINE)

11. The Committee noted that the **first charge** is that the Respondent failed to submit the Audit Report for the financial year 2017-18 within time and did not bring to the notice of the Complainant the matters which according to the Respondent's claim precluded him from timely issuance of audit report.
- 11.1 The Committee also noted that despite giving various opportunities to the Respondent, he failed to appear before Committee to defend his case and also failed to submit any written defense on the charges.
- 11.2 The Committee noted that it is an admitted fact that the Respondent had not submitted the Audit Report of Society for financial year 2017-18. The Committee noted that an auditor has the option either to issue a Clean Audit Report or a Qualified Audit Report or a Disclaimer of Opinion on time or to withdraw from that assignment, but he had no right to withhold the Audit Report on the ground that some of the queries were remain unanswered.
- 11.3 The Committee noted that if an auditor is not able to give a clean audit report then he has a right to modify his opinion on the financial statements in the manner as being explained in SA-705. The relevant paras of Standard on Auditing-705, Modification to the opinion in the Independent Auditor's Report are reproduced below:

"6. The auditor shall modify the opinion in the auditor's report when:

(a) The auditor concludes that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement; or

(b) *The auditor is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement.*

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11. *If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the scope of the audit that the auditor considers likely to result in the need to express a qualified opinion or to disclaim an opinion on the financial statements, the auditor shall request that management remove the limitation.*

12. *If management refuses to remove the limitation referred to in paragraph 11 of this SA, the auditor shall communicate the matter to those charged with governance, unless all of those charged with governance are involved in managing the entity and determine whether it is possible to perform alternative procedures to obtain sufficient appropriate audit evidence.”*

13. *If the auditor is unable to obtain sufficient appropriate audit evidence, the auditor shall determine the implications as follows:*

(a) *If the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive, the auditor shall qualify the opinion; or*

(b) *If the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive so that a qualification of the opinion would be inadequate to communicate the gravity of the situation, the auditor shall:*

(i) *Resign from the audit, where practicable and not prohibited by law or regulation, or*

(ii) *If resignation from the audit before issuing the auditor’s report is not Practicable or possible, disclaim an opinion on the financial statements.”*

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- 11.4 From above, the Committee noted that provisions of SA 705 were not complied the Respondent properly. Further the act of withholding the report makes clear that the Respondent had brought disrepute to the Profession.
- 11.5 Accordingly, the Committee hold the Respondent **Guilty** of Professional and Other Misconduct falling within the meaning of Item (7) of Part I of the Second Schedule and Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949.

SECOND CHARGE BY DIRECTOR (DISCIPLINE)

12. The Committee noted that the **Second charge** is that the Respondent refused to give no objection to the proposed statutory auditor for the Society for the same financial year 2017-18 and thereby exposing the Society to risk under the Income Tax Act for not filing of Income Tax Return.
- 12.1 In this regard, the Committee noted that CA. Gurpreet Kaur, Partner of M/s Ranjit Singh & Associates had communicated with the Respondent for no objection and for which the Respondent had replied that audit has been completed and some queries are being pending.
- 12.2 It was noted that regarding pending queries, there has been a difference of opinion between the Complainant and the Respondent. As mentioned in previous para the Respondent, instead of withholding the report, was required to issue his audit report either clean, qualified or a disclaimer of opinion or should withdraw himself from the audit assignment.
- 12.3 Due to act of the Respondent, the Complainant's Society was not in a position to file the Income tax return. Hence, this act of the Respondent as an auditor is highly unprofessional and is highly unbecoming a Chartered Accountant.

- 12.4 Accordingly, the Committee hold the Respondent **Guilty** of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 in respect of this charge.

THIRD CHARGE BY DIRECTOR (DISCIPLINE)

13. The Committee noted that **third charge** is that the Respondent held unauthorised possession/lien on books of accounts of the Society on the ground of unpaid dues and staking false claim of having returned them. In this regard, it was noted that it is an admitted fact by the Respondent that all the books and statements were given to the Respondent.
- 13.1 Further, it was noticed that the Respondent vide his reply dated 6th March 2019 in response to the legal notice sent by the Complainant has mentioned as below:

'Since my client finding your client's avoiding attitude very awkward and coming to know of the appointment of a new auditor by them, had requested your client through Mr. Victor Rapheal, to clear the outstanding dues as on 01.02.2019 and handed over an abstract of outstanding to him and the abstract of the dues of one Mr. Amit Kumar Sinha, who had done the accounting work of your client, on the reference of my client, which are yet to be cleared by your client, before taking back the record lying with my client for the Financial year 2017-18

- 13.2 The Committee noted that no bill was raised by the Respondent and even if it was assumed that the Respondent's dues were pending on account of his audit fee of any year, even then he had no right to exercise lien over the Complainant's Society documents and records as, the Ethical Standard Board in its recent decisions hosted on the website of ICAI has clearly mentioned that

"A chartered accountant cannot exercise lien over the client documents/records for non-payment of his fee."

13.3 Therefore, it is viewed that the Respondent's failure to handover documents and statements to the Complainant falls into Other Misconduct of a Chartered Accountant. Accordingly, the Committee hold the Respondent **Guilty** of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 in respect of this charge.

CONCLUSION

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16. In view of the above deliberations held and on the basis of submissions of the parties and documents on record, the Committee held the Respondent **GUILTY** 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.

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

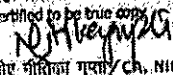
SD/-
(MRS. RANI NAIR, I.R.S. RETD.)
GOVERNMENT NOMINEE

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

SD/-
(CA. SANJAY KUMAR AGARWAL)
MEMBER

DATE : 07.02.2024

PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy

श्री. नीतिका गुप्ता / CA. Nitika Gupta
सहायक निदेशक / Assistant Director
अनुशासनशास्त्र विदेशालय / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
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