

**BOARD OF DISCIPLINE**

(Constituted U/S 21A of the Chartered Accountants Act 1949)

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**Findings under Rule 14 (9) read with Rule 15 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

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**CORAM: (PRESENT IN PERSON)**

**CA. Rajendra Kumar P, Presiding Officer**  
**Ms. Dolly Chakraborty, (I.A.A.S, Retd.), Government Nominee**  
**CA. Priti Savla, Member**

**IN THE MATTER OF:**

**Ms. Kala Somani**  
H. No. 20, C I Vilas, Chuna Bhatti,  
Kolar Road, Bhopal-462016..... **Complainant**

Versus

**CA. Prasan Kumar Deshlahra, (M. No.072853)**  
Deshlahra Sadan, Near Kankali Hospital,  
Sadar West, Chowk Satti Bazar,  
Raipur-492001..... **Respondent**

**Date of Final Hearing** : **20<sup>th</sup> March 2024**  
**Place of Hearing** : **ICAI Bhawan, Kasba, Kolkata**

**PARTIES PRESENT (Through VC):**

**Ms. Kala Somani, Complainant with her daughter Smt. Madhu Maheshwari**  
**CA. Prasan Kumar Deshlahra, Respondent**

**FINDINGS:**

**BRIEF BACKGROUND OF THE CASE:**

1. On perusal of the complaint made to the police by the complainant, it appears that the father of the Respondent and the Complainant's husband (89 Years of age) were good friends. Since, the Respondent's family was undergoing a partition dispute, the Complainant's husband allowed the Respondent and his family to stay in his house as all the daughters of the Complainant were married by then and therefore there was enough space in the house of the Complainant.

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**CHARGES ALLEGED:**

2. On perusal of the police complaint placed on record by the Complainant, it appears that the allegation of the Complainant is that due to certain medicines, the husband of the Complainant became unconscious and therefore in garb of his illness, the Respondent tried to draft a will according to which the Respondent would be declared the heir to the Complainant's Husband. However, her husband did not sign on those papers. Thereafter, it appears from the aforesaid complaint that the Respondent got a power of attorney on a stamp paper and got the finger impression and signature of her husband on it while he was in a semi-desirous state, but her husband was so knowledgeable that he cut the sign and signature of the thumb with red ink. Since then, the Respondent and his family are threatening the Complainant and her Husband which ultimately lead to the death of the husband. Accordingly, the Complainant has sought relief of eviction of her house by the Respondent and his family.
3. Accordingly, the Complainant has sought that the Respondent be held guilty of Clause (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949, for mentally harassing her, not allowing the transfer of the property in her name after the demise of her husband, not allowing the Complainant and her daughters for entering her own house, physically harming her and taking a consideration of Rupees 15 Lakhs from the Complainant to vacate the premises and towards expenses incurred on the property.
4. Further, the Complainant has informed vide letter dated 19<sup>th</sup> April 2019 that the Respondent has filed a case before the Hon'ble High Court of Chhattisgarh regarding the property despite of full knowledge that as per the final will of the husband of the Complainant, the property and the bank accounts belong to the Complainant. In the said letter dated 19<sup>th</sup> April 2019, the Complainant has also asserted that as a legal heir, the house was transferred in the name of the Complainant by Nagar Nigam office, Raipur, after following due official process.
5. Additionally, the Complainant vide letter dated 19<sup>th</sup> April 2019 has also alleged that the Respondent has applied to Tehsil to transfer the property in his name and the Complainant has raised a dispute there as well and submitted relevant documents. However, due to the influence of the Respondent the matter is still pending. The above is causing mental harassment to the Complainant who is 82 years of age.
6. To substantiate the aforesaid allegations, the complainant vide her complaint has placed on record the copy of the complaint filed with the police for not allowing the owner's legal heirs in the premises; copy of final unregistered Will of the husband of the complainant stating that the property be transferred in the name of the complainant after the demise of her husband, copy of compromise agreement stating that the complainant has paid Rs. 15 Lakhs to the Respondent and the copy of video clips wherein the complainant was not allowed to enter the house.

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**BRIEF OF THE PROCEEDINGS HELD:**

7. The details of the hearings fixed and held in the said matter, are given as under:

<b>S. No.</b>	<b>Date of Hearing</b>	<b>Status of Hearing(s)</b>
1	04 <sup>th</sup> May 2023	Part heard and adjourned to provide final opportunity to the complainant.
2	27 <sup>th</sup> July 2023	Adjourned at the request of the Respondent.
3	20 <sup>th</sup> March 2024	Matter is heard and the hearing is concluded.

**BRIEF SUBMISSIONS OF RESPONDENT:**

8. The Respondent vide his Written Statement dated 21<sup>st</sup> July 2023 submitted as under:

8.1 The Respondent asserts that the alleged harassment of an elderly lady regarding her late husband's self-owned property is unfounded, as legal proceedings were initiated due to the existence of multiple registered Wills, including one made at Bhopal on 07.11.2009 and another at Betul on 29.06.2015, naming the Respondent as beneficiary. The Respondent challenges the validity of a purported third Will dated 15.09.2017, arguing that it is forged and unregistered, lacking mention of prior Will cancellations, and was produced after a significant delay following the complainant's initial submission.

8.2 Additionally, the respondent highlights police examination findings, absolving him of criminal and civil wrongdoings related to alleged physical harm and property access restrictions. The payment of Rupees 15 lakhs, purportedly for vacating the premises, is clarified as a voluntary compromise amount agreed upon in a registered deed, attributed to rent and property maintenance expenses. Respondent emphasizes ongoing legal proceedings before revenue authorities, civil courts, and the Supreme Court to resolve the dispute, asserting the need for the complainant to provide concrete evidence to support her claims. Ultimately, the Respondent maintains the legitimacy of his position based on the registered Wills and refutes all allegations as baseless.

**OBSERVATION OF THE BOARD:**

9. Upon review of the evidence presented by both parties, the Board of Discipline notes that the dispute revolves around the ownership rights to the property of Late Shri M.C. Somani, the husband of the complainant. The complainant relies on an unregistered Will dated 15.09.2017 purportedly executed by her late husband, while the Respondent asserts ownership based on two registered wills dated 07.11.2009 and 29.06.2015.

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10. The first registered Will dated 07.11.2009 designates the Respondent as the beneficiary, while the second Will dated 29.06.2015 stipulates the complainant's enjoyment of property rights until her demise, thereafter, to be transferred to the Respondent.
11. Despite claims made through video/audio evidence, the complainant fails to provide substantial documentation to verify her residency status in the disputed property or elsewhere. Similarly, the Respondent does not definitively establish the complainant's current residence.
12. Regarding the alleged receipt of Rupees 15 Lakhs by the Respondent, it is noted that a registered compromise deed dated 30.12.2017 confirms the voluntary agreement between the parties, wherein the complainant and her family agreed to pay the said amount towards rent and property maintenance expenses. No evidence supports the assertion that this sum was intended for vacating the premises.
13. Pursuant to hearing the parties, the Board observed that the instant matter is related to the property dispute and the issue arises from the Wills made by the husband of the complainant. Since the matter relates to the civil dispute between the parties, therefore, it is beyond the jurisdiction of this forum to adjudicate. Consequently, the Board of Discipline concurs with the Prima Facie Opinion of the Director (Discipline) that the Respondent is '**NOT GUILTY**'.

**CONCLUSION:**

14. 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 the First Schedule to the Chartered Accountants Act, 1949. 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/-**  
**Dolly Chakrabarty, IAAS (Retd.)**  
**Government Nominee**

**Sd/-**  
**CA. Priti Savla**  
**Member**

**Date: 07-05-2024**

सही प्रतिलिपि होने के लिए प्रमाणित  
Certified to be true copy

  
बिष्व नाथ तिवारी / Bishwa Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
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