

BOARD OF DISCIPLINE
(Constituted U/S 21A of The Chartered Accountants Act, 1949)

**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**

CORAM: (PRESENT IN PERSON)

CA. Rajendra Kumar P, Presiding Officer
Ms. Dolly Chakraborty, (IAAS, Retd.), Government Nominee

IN THE MATTER OF:

CA. Sukumar Datta (M. No. 055016)
Kolkata- 700016.....**Complainant**

Versus

CA. Deepak Gulati (M. No. 086403)
Partner, M/s Deepak Gulati & Associates,
Chartered Accountants,
New Delhi – 110001.....**Respondent**

Date of Final Hearing : **07th May 2024**
Place of hearing : **'ICAI BHAWAN' NEW DELHI**

PARTIES PRESENT :

Respondent : CA. Deepak Gulati
Counsel for the Respondent : Shri. S. S Sharma, Advocate.

FINDINGS:

BRIEF BACKGROUND OF THE CASE:

1. The Complainant was the Internal Auditor of the Institute of Indian Foundrymen (IIF) for the Financial Year 2017-18. The Complainant alleged that the Respondent has accepted his appointment as Internal Auditor of the Company without first communicating in writing with the Complainant, being the previous internal auditor as required under the provision of Item (8) of Part-I of the First Schedule to the Chartered Accountant Act, 1949.



CHARGES ALLEGED:

2. Respondent has accepted his appointment as Internal Auditor of the Company without first communicating in writing with the Complainant, being the previous Internal Auditor as required under the provision of Item (8) of Part-I of the First Schedule to the Chartered Accountant Act, 1949.

BRIEF OF THE PROCEEDINGS HELD:

3. The details of the hearing of this matter are mentioned as hereunder: -

S. No	Date of meeting	Status of Hearing
1.	07 th May 2024	Matter heard and hearing is concluded.

BRIEF SUBMISSIONS OF THE RESPONDENT:

4. The Respondent in his written submissions stated as under:
 - 4.1 Tracking sheets are not downloaded for every correspondence and therefore were not submitted in this case. Additionally, upon contacting the postal department, they informed that tracking sheets are only available for a limited period online before they are removed from the system.
 - 4.2 Further, the Respondent submitted that the acknowledgement in question was submitted to the Directorate on 12th December 2019, approximately 4.5 years ago. Had this issue been raised at that time, the Respondent would have obtained and submitted the tracking sheet accordingly.

OBSERVATION OF THE BOARD:

5. The Board noted that the Complainant vide e-mail dated 6th May 2024 submitted that he could not attend the hearing scheduled on 7th May 2024 due to his preoccupation for important assignment. He further submitted that he has nothing more to say or submit and leave the matter before the learned members of the Board of Discipline to decide the misconduct of the Respondent based on his earlier submissions.
6. The Respondent appeared along with his counsel and provided evidence of the communication made with the previous auditor specifically the letter written by him and submitted to the Postal Department on 24th April 2024. In response, the Postmaster, Karol Bagh Post Office, New Delhi responded and the relevant paragraph is reproduced hereunder :

"... the article No. RD188030173IN was booked on 04.08.2018. As per your request letter, it is intimated that



*the relevant record has been weeded out up to 31.03.2020
on dated 04.10.2021."*

7. During the hearing, the Board enquired from the Respondent about the date of the communication. In response, the Counsel appearing on behalf of the Respondent confirms that it was sent on 04th August 2018 i.e., on the same day on which the Respondent received the letter of appointment.
8. The Board thus observed that from the above, it is clear that the Respondent has sent the required communication to the Complainant for seeking No Objection by Registered Post with Acknowledgement Due and the same is also confirmed by the Postal Department.
9. Considering the facts of the matter as well as the sufficiency and validity of the evidence produced before the Board by the Respondent, the Board concludes that the Respondent is '**Not Guilty**' of the alleged misconduct for the required communication mandate as per the Chartered Accountants Act 1949.

CONCLUSION:

10. Thus, in conclusion in the considered opinion of the Board, the Respondent is held '**Not Guilty**' of the Professional Misconduct falling within the meaning of Item (8) of Part-1 of the First Schedule to the Chartered Accountants Act, 1949. Accordingly, the Board passed an 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

Date: 12-06-2024

प्रमाणित सत्य प्रतिलिपि / Certified True Copy

A Grover

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