

**CONFIDENTIAL**

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

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

**Findings under Rule 18(17) and Order under Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.**

**File No: [PR/G/278/2022/DD/338/2022/DC/1714/2023]**

**In the matter of:**

**Smt. Kamna Sharma,  
Dy. ROC, NCT of Delhi and Haryana  
Ministry of Corporate Affairs  
4th Floor, IFCI Tower, 61, Nehru Place,  
New Delhi - 110019**

**.....Complainant**

**Versus**

**CA. Ashish Arora, (M.N. No. 516241)  
L-16, Sri Niwasपुरी  
New Delhi-110065**

**.....Respondent**

**MEMBERS PRESENT:**

**CA. Ranjeet Kumar Agarwal, Presiding Officer (in person)  
Shri Jiwesh Nandan, I.A.S (Retd.), Govt. Nominee (in person)  
Ms. Dakshita Das, I.R.A.S (Retd.), Govt Nominee (through VC)  
CA. Mangesh P Kinare, Member (in person)  
CA. Abhay Chhajed, Member (through VC)**

**DATE OF FINAL HEARING : 17<sup>th</sup> May 2024**

**DATE OF DECISION TAKEN : 09<sup>th</sup> August 2024**

**PARTIES PRESENT:**

**Authorized Representative of Complainant : Mr. Gaurav, Dy. ROC, Delhi (through VC)**

**Respondent : CA. Ashish Arora (through VC)**

**Counsel for Respondent : Mr. C.V Sajan (through VC)**

**1. Background of the Case:**

- 1.1 As per the Complainant Department, certain information had come to the knowledge of Central Government that Foreign Nationals/ individuals/ entities with the help and support of professional were involved in formation of Companies wherein dummy persons were engaged

as subscribers to MOA & Directors by furnishing forged documents with falsified addresses / signatures, Director Identification Number (DIN) to MCA.

- 1.2 It is stated that some companies/individuals/entities who were directly or indirectly connected with the Companies were found to be engaged in illegal/ suspicious activities, money laundering, tax evasion and non-compliance of various provisions of laws.
- 1.3 The Complainant Department stated that certain professionals in connivance with such individuals/directors/subscriber to MOA have assisted in incorporation and running of these Companies for illegal/suspicious activities in violation of various laws by certifying e-forms/various reports etc. on MCA portal with false information concealing the real identities of such individuals.
- 1.4 It was further stated that professionals are duty bound to discharge their duties as per law and certify / verify documents / e-forms or give certificate / Report after due diligence so that compliance to the provisions of law shall be ensured. However, they had failed to discharge their duties and willfully connived with directors / company / shareholders / individuals in certifying e-forms knowingly with false information / documents / false declaration / omitting material facts or information.
- 1.5. In the instant matter, the Respondent has certified e-Form INC – 22 to effect the change in the registered office address in respect of the Company namely, 'M/s Edhack Technologies Pvt. Ltd.'

## **2. Charges in brief:**

- 2.1. The Respondent being a certifying professional of e-Form INC-22 dated 09-12-2019 had declared and certified that he had personally visited the premises of the proposed registered office. On physical verification of the registered office address of 'M/s Edhack Technologies Pvt Ltd' by the officials of the Complainant department, it was found that the company was not operational and was existed only on papers and thus the company has been stated to be a shell company registered for fraudulent activities which could have been done by existence of interconnected network of shell companies operated by a single individual for furthering nefarious activities. In this context, it was alleged that in collusion with the Respondent, the subject company was used as a tool to fulfill the director's malicious intention.

## **3. The relevant issues discussed in the Prima Facie Opinion dated 03<sup>rd</sup> January 2023 formulated by the Director (Discipline) in the matter, in brief, are given below:**

- 3.1. On perusal of the information and documents on record it was noted that to effect the change in registered office address of the company to the premise (55, 2nd floor, Lane-2, Westend

Marg, Saidulajab, Near Saket Metro Station, New Delhi – 110030), an e-form INC-22 dated 04-12-2019 was submitted along with a Leave and License Agreement in compliance with Rule-25 of the Companies (Incorporation) Rules, 2014.

- 3.2. This e-Form INC-22 is noted to have been certified by the Respondent on 04-12-2019 and while certifying he has given the declaration that he had personally visited the registered office given in the form.
- 3.3. However, the Complainant has alleged that the company was not operational from such address and existed only in papers. In response to the allegation, the Respondent was noted to have taken the plea that the premise was hired as a Co-workspace and in support of such address a Leave and License Agreement dated 04-12-2019 was submitted with such form INC-22 and that the premise was personally visited by him for verification and that the company was still maintaining the same address as its registered office.
- 3.4. On perusal of leave and licence agreement, it was noted that the name of the beneficial owner of the premises i.e. M/s Team Co-Works is mentioned as Licensor/Service Provider and not as lessor and in the next clause the service being provided by the licensor is also described i.e., to receive letters/mails/packages on behalf of the Company and handing-over of such letters/mails to the Company. Thus, it was apparent that the Company had executed an agreement just to hire the address of the premise and availed the services of collection of its letters and mails by such Licensor/Service provider on its (Company) behalf and then handing over of the same to the Company rather than taking on rent any physical space in the aforementioned premise to be used as its registered office.
- 3.5. Further, from the stated clauses that the Service Provider shall not be liable for any mail not collected within 30 days from the date of receipt/date of the package at the premise and that the Courier Forwarding' facility was also provided by the Service Provider, it was clear that there was no formal setup of the Company in such the premise with its own dedicated infrastructure and manpower to run the company and therefore, it was understood that the possession and control of the premise was not transferred to the Company in the said agreement and remained in Licensor's custody only i.e. in the custody of M/s Co-Workspace as mentioned in agreement too and the company was just to collect its mails and letters received on such registered office address periodically from the licensor/service provider.
- 3.6. This kind of agreement/arrangement undertaken by the Company with the owner of the premises for its registered office was viewed as a defeat of the very purpose of the provision

of Section 12 of the Companies Act, 2013 which recognize the concept of Registered office of the Company in its substance.

3.7. In the light of above discussion, it was viewed that the address which Company had given as its registered office was not actually being used for the business purpose of the company as the company was not in the possession and control of the property and it was just availing a service of the licensor to receive the letters and mail of the Company being received on such address while the Respondent had given the certification in e-form INC-22 that such address would be used for the business purpose of the Company. It was very surprising to note that the Respondent, inspite of being aware of the type of arrangement undertaken by the company with such service provider in the form of Leave and the License agreement which is apparently in violation of the provisions of Section -12 of the Companies Act,2013, had certified e-form INC-22 of the subject company.

3.8. Hence, it was further viewed that the Respondent has been grossly negligent while certifying such form and while giving the declaration that the registered office address would be used for business purpose of the Company, and which was not the case as discussed above.

3.9. In this regard, the defence taken by the Respondent that he visited the premises and verified the name of the company mentioned over there cannot be accepted as the purpose of hiring such premises itself was not in accordance with the provisions of Rule 25 of the Companies (Incorporation) Rules, 2014 read with Section 12 of the Companies Act,2013 which requires every company to have a registered office and not just a registered office address.

3.10. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 03<sup>rd</sup> January 2023 opined that the Respondent was *prima facie* **Guilty** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949. The said item of the Schedule to the Act, states as under:

**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:

x            x            x            x            x            x

(7) does not exercise due diligence or is grossly negligent in the conduct of his professional duties".

3.11. The Prima Facie Opinion Formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 16<sup>th</sup> January 2023. 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 **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part – I 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.

**4. Dates of Written Submissions/ Pleadings by the Parties:**

The relevant details of the filing of documents in the instant case by the parties are given below –

S. No.	Particulars	Dated
1.	Date of Complaint in Form 'I' filed by the Complainant	14 <sup>th</sup> March 2022
2.	Date of Written Statement filed by the Respondent	16 <sup>th</sup> August 2022
3.	Date of Rejoinder filed by the Complainant	---
4.	Date of Prima Facie Opinion formed by Director (Discipline)	03 <sup>rd</sup> January 2023
5.	Written Submissions filed by the Respondent after PFO	05 <sup>th</sup> June 2023 and 13 <sup>th</sup> May 2024
6.	Written Submissions filed by the Complainant after PFO	---

**5. Written submissions filed by the Respondent: -**

The Respondent vide letters dated 05<sup>th</sup> June 2023 and 13<sup>th</sup> May 2024, inter-alia, made the submissions which are given as under: -

**5.1. Respondent's submissions vide letter dated 05<sup>th</sup> June 2023: -**

- (i) The negative observation that "the name of the beneficial owner of the premises i.e. M/s Team Co-works is mentioned as Licensor/ Service Provide and not as lessor" was a misinterpretation of the facts.
- (ii) The use of term Licensor/ Service Provider in the Leave and License Agreement does not undermine the authority and legitimacy of the agreement in any manner. The agreement was not only for providing a license to use the identified part of the premises specified in the agreement, but also for providing certain additional support services.
- (iii) The additional services provided by the Licensor, quoted from the agreement in the PFO as "to receive letters/ mails/ packages on behalf of the Company and handing-over of such letters/ mails to the Company" facilitated small start-up entities like Edhack Technologies Pvt. Ltd. to administer their affairs without incurring extra overheads.

- (iv) No requirements in Section 12 of the Companies Act, 2013 is there about any formal set up of dedicated infrastructure or manpower. Incorporation of a company is the starting point of a business. If a businessman is prudent to minimize overheads in the early stages without compromising on law, and when there is commercial facilitation in the market to meet such needs of startups, it is very unfair to question the legality of business by stretching the requirement of law through misinterpretation.
- (v) A clause in the Agreement restricting the liability of the Service Provider to keep custody of mails received by the service provider (when no one is in the office of the company) upto 30 days, does not affect the company in any manner.
- (vi) There is no bar in law to use co-working arrangements for Registered office.
- (vii) Arrangements for collection of mails and letters by licensor was an additional facility in addition to right to occupy the space for working and using as office.
- (viii) A certifying Chartered Accountant is only required to ensure that the office is in existence by physical verification of the premises, and ascertain that a valid agreement to occupy and use the same premises as registered office is in place, duly backed by NOC, utility bill copies etc.
- (ix) A certifying CA has no responsibility to interpret the terms of an agreement that provide for occupation of a property for use as a registered office, beyond the letter of the agreement, to test whether it would defeat the purpose of Section 12 of the Companies Act 2013.
- (x) None of the assertions made by the Respondent in the certificate of INC 22 was wrong, untrue or without verification.
- (xi) The Director (Discipline) or the Complainant has not made any case that the Respondent has failed in examining the relevant documents with their originals or in physically verifying the premises or that the company was not maintaining proper records.

5.2. Respondent's submissions vide letter dated 13<sup>th</sup> May 2024: -

- (i) The Company was incorporated as technology startup and it was involved in genuine business of software development, both the directors Mr. Akshat Tyagi and Ms. Astha Tyagi are professionals in artificial intelligence and allied technology.
- (ii) The Company had a turnover of Rs. 24.83 Lakhs in FY 2022-23 which is evidence of the fact that, as a start-up, the Company has demonstrated its ability to generate revenue in the very second year itself.
- (iii) The Respondent also brought on record the copy of financial statements of the Company audited by him for the financial year 2022-23 and valuation certificate of the Company.

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

6.1. Details of the hearing(s)/ meeting(s) fixed and held/ adjourned in the said matter are given as under –

Particulars	Date of Meeting(s)	Status
1 <sup>st</sup> hearing	05 <sup>th</sup> June 2023	Part heard and adjourned
2 <sup>nd</sup> hearing	17 <sup>th</sup> May 2024	Hearing concluded and Judgment Reserved
---	20 <sup>th</sup> June 2024	Deferred due to paucity of time
---	15 <sup>th</sup> July 2024	Deferred due to paucity of time
---	29 <sup>th</sup> July 2024	Deferred due to paucity of time
---	09 <sup>th</sup> August 2024	Decision taken

6.2. On the day of first hearing on 05<sup>th</sup> June 2023, the Committee noted that the Respondent along with his Counsel and the Complainant was present through Video conferencing mode. Thereafter, they gave a declaration that there was nobody present except them from where they were appearing and that they would neither record nor store the proceedings of the Committee in any form.

6.3. Being first hearing of the case, the Respondent was put on oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges and charges against the Respondent were read out. On the same the Respondent replied that he was aware of the charges and pleaded Not Guilty to the charges levelled against him. In view of Rule 18(9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee adjourned the case to later date.

6.4. On the day of hearing on 17<sup>th</sup> May 2024, the Committee noted that the authorized representative of the Complainant and the Respondent along with Counsel were present and appeared before it. The Committee noted that the case was part heard and the Respondent was already on oath. Thereafter, the Committee asked the Respondent to make submissions.

6.5. The Committee noted the submissions of the Respondent which, inter alia, are given as under-

- (i) There are no requirements in Section 12 of the Companies Act, 2013 about any formal set up of dedicated infrastructure or manpower in the registered office address of the Company.
- (ii) A certifying Chartered Accountant has no responsibility to interpret the terms of an agreement that provide for occupation of a property for use as a registered office and to

test whether it would defeat the purpose of Section 12 of the Companies Act 2013. No such duties are cast on a Chartered Accountant who certifies Form INC 22.

(iii) The whole case is made based on a report of some junior staff from the office of Ministry of Corporate Affairs who claimed to have visited the premises and reported that one Ms. Sharda Yadav whom he met during verification had said that the said premise was not the registered office of the Company. Such a report has no evidentiary value for the simple reason that the person from whom the evidence obtained had no authority to give any statement about the Company. Further no evidence of such a statement is on record.

6.6. The authorized representative of the Complainant submitted that he had already provided all the documents related to this case and has nothing more to add in this case.

6.7. Based on the documents and material available on record and after considering the oral and written submissions made by both the parties, the Committee concluded the hearing in the matter and judgment was reserved. The Committee further directed the office to obtain the following information/input from Complainant Department:-

- (i) Whether co-workspace used as registered office address by a Company is valid/recognized in the eyes of law.
- (ii) Whether any clarification/ circular has been issued by the Government/ ROC regarding use of co-workspace as registered office address by a company.
- (iii) To provide the relevant provisions of law/ circular.

6.8. On 20<sup>th</sup> June 2024, the subject case was fixed for taking decision in the matter. However, consideration was deferred by the Committee due to paucity of time.

6.9. Thereafter, the Complainant vide email dated 02<sup>nd</sup> July 2024, filed the written submissions, which, inter alia, are given as under-

- (i) Attention is invited towards provisions of Section 12 (3) (a) of the Companies Act, 2013.
- (ii) All the circulars are issued by the Ministry of Corporate Affairs are already available in public domain.

6.10. On 15<sup>th</sup> July 2024 and 29<sup>th</sup> July 2024, the subject case was fixed for taking decision in the matter. However, consideration was deferred by the Committee due to paucity of time.

6.11. Thereafter, on 09<sup>th</sup> August 2024, the subject case was fixed for taking decision. After detailed deliberations, and on consideration of the facts of the case, various documents on record as



well as oral and written submissions made by the parties and reply of the Complainant before it, the Committee took decision on conduct of the Respondent.

**7. Findings of the Committee: -**

7.1. The Committee noted the charge against the Respondent that on physical verification of the registered office address of 'M/s Edhack Technologies Pvt Ltd' by the officials of the Complainant department, it was found that the Company was not operational, and that the subject Company was used as a tool to fulfil the Director's malicious intention. The details of allegation is given in Para 2.1 above.

The Committee noted the background of the case as well as oral and written submissions made by the Complainant and the Respondent, documents/ material on record and gives its findings as under: -

7.2. The Committee noted that the Complainant Department has attached an inspection report wherein it is mentioned that one of the officials of the Complainant Department had visited the registered office address of the Company situated at "55, 2<sup>nd</sup> Floor, Lane-2, Westend Marg, Saidulajab, Near Saket Metro Station, New Delhi" on 01<sup>st</sup> February 2022 and the name board of the Company was not there, and the Company was not maintaining its registered office on the given address.

7.3. The Committee noted that the Respondent had certified e-Form INC-22 in respect of M/s Edhack Technologies Pvt Ltd' on 09.12.2019 for the change of registered office address of the Company from "J-201, Kavari Appt., Plot No. 4, Sec-6, Dwarka, New Delhi" to "55, 2<sup>nd</sup> Floor, Lane-2, Westend Marg, Saidulajab, Near Saket Metro Station, New Delhi".

7.4. The Committee further noted that the Respondent in "Declaration and certification by professional" column of the Form INC-22 had given an undertaking that he had personally visited the registered office at the given address and that the Company was functioning therefrom. The declaration of the Respondent as contained in Form INC-22 read as follows:-

*"I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:*

(R)

1. *The said records have been properly prepared, signed by the required officers of the company and maintained as per the relevant provisions of The Companies Act, 2013 and were found to be in order;*
2. *I have opened all the attachments to this Form and have verified these to be as per requirements, complete and legible;*
3. *I further declare that I have personally visited the registered office given in the form at the address mentioned herein above and verified that the said registered office of the company is functioning for the business purposes of the company."*

7.5. The Committee noted the submission of the Respondent that the conclusion arrived at by Director (Discipline) in his prima facie opinion are not directly related to the allegations made by the Complainant Department; rather his observation is limited to the role of certification done by the Respondent. The Director (Discipline) has not arrived at any finding in his prima facie opinion stating that the aspects covered under Rule 25 of the Companies (Incorporation) Rules 2014 have been infringed or that the Respondent has not verified the relevant documents at the time of certification of Form INC-22. The Company is in control and possession of the premises and further the owner of the premises has given NOC to the Company. It is submitted on the behalf of the Respondent that the arrangement of co-workspace by the companies are legally permissible, and hundreds of companies are using such co-work space arrangement for use as the registered office. It is further submitted on behalf of Respondent that there is no bar on law to use to co-working arrangements for registered office of a company, and that the Respondent has ensured that the office is in existence by physical verification of the premises and valid agreement to occupy and use the premises as registered office was in existence along with NOC, utility bill, etc. It was also submitted on behalf of Respondent that the certifying professional has no responsibility to interpret the terms of agreement that provide for occupation of the property for use as registered office; and to see whether it would defeat the purpose of Section 12 of the Companies Act, 2013 or not.

7.6. Thereafter, the Committee perused the requirements of Rule 25 of the Companies (Incorporation) Rules, 2014, which states as under:

*"25 Verification of Registered Office*

1) *The verification of the registered office shall be filed in Form No.INC.22 along with the fee, and*

(2) *There shall be attached to said Form, any of the following documents, namely :-*

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- (a) the registered document of the title of the premises of the registered office in the name of the company; or
- (b) the notarized copy of lease or rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;
- (c) the authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office; and
- (d) the proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months.”

7.7. Further, the Committee perused the Section 12 (3) (a) of the Companies Act 2013 read with Rule 25 of the Companies (Incorporation) Rules, 2014, which stipulates as under:-

*“12. Registered office of company.—*

*3 (a) Every company shall—*

*paint or affix its name, and the address of its registered office, and keep the same painted or affixed, on the outside of every office or place in which its business is carried on, in a conspicuous position, in legible letters, and if the characters employed therefor are not those of the language or of one of the languages in general use in that locality, also in the characters of that language or of one of those languages;*

7.8. In view of the requirement of above, the Committee was of view that the Respondent had certified Form INC – 22 and required documents; viz. leave and license agreement; utility bill and NOC/ Board resolution dated 04/12/2019 regarding shifting of registered office of the Company had been attached with the said Form. The Committee noted the submission on the behalf of the Respondent that the premise of the registered office was personally visited by the Respondent for the verification and that the Company was still maintaining the same address as its registered office.

7.9. In response to query of the Committee on co-work space used as registered office by the Company, the Complainant had drawn the attention to provisions of Section 12(3)(a) of Companies Act, 2013 which is regarding maintenance of registered office of the Company. The Committee was of the view that as per the Complainant (RoC), meeting the requirements of said provisions would suffice for registered office of the Company. In view of this, the Committee was of the view that the Respondent had exercised due diligence while certifying Form INC – 22 as required documents were duly attached with Form INC – 22 certified by the Respondent. The Committee observed from the Financial Statements of the Company for the

financial year 2019-20, that the registered office address of M/s Edhack Technologies Pvt. Ltd. indicated therein is "55, 2<sup>nd</sup> Floor, Lane-2, Westend Marg, Saidulajab, Near Saket Metro Station, New Delhi", which is the changed address of the Company. Moreover, the Company is presently continuing in same address as well.

7.10. While arriving at its Findings, the Committee also observed that in the background of the instant case the Complainant Department informed that the Company was registered with ROC, NCT of Delhi & Haryana by engaging dummy persons as subscribers to MOA & Directors by furnishing forged documents with falsified addresses / signatures, Director Identification Number (DIN) to MCA. Further, certain professionals in connivance with such individuals/directors/subscriber to MOA assisted in incorporation and running of these Companies for illegal/suspicious activities in violation of various laws by certifying e-forms/various reports etc. on MCA portal with false information concealing the real identities of such individuals. However, no evidence of the involvement of the Respondent to that effect had been brought on record by the Complainant Department in the instant case. As such, the role of the Respondent was limited to certification of e-Form INC 22 which has been examined by the Committee.

7.11. Accordingly, based on the documents/ material and information available on record and after considering the oral and written submissions made by the parties, the Committee held that the Respondent was "NOT GUILTY" of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

8. **Conclusion:**

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

<b>Charges (as per PFO)</b>	<b>Findings</b>	<b>Decision of the Committee</b>
Para 2.1 as above	Para 7.1 to Para 7.11 as above	<b>NOT GUILTY</b> as per Item (7) of Part-I of Second Schedule

9. In view of the above observations, considering the oral and written submissions of the Respondent and material on record, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

Order

10. Accordingly, in terms of Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for closure of this case against the Respondent.

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

DATE: 28/11/2024

PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित  
Certified to be true copy

गीता अनिरुध कुमार / GEETHA ANIRUDHA KUMAR  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सचरी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास नगर, शाहदरा दिल्ली-110032  
ICAI Bhavan, Vishwas Nagar, Shaahdra, Delhi-110032