

**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/266/22-DD/164/2022/DC/1731/2023]**

**Clubbed files: PR/G/267/2022 and PR/G/268/2022**

**In the matter of:**

**Shri. Nitin Phartyal,**

Dy. Registrar of Companies,

On behalf of the Registrar of Companies, NCT of Delhi & Haryana

Ministry of Corporate Affairs,

4<sup>th</sup> Floor, IFCI Tower,

61, Nehru Place,

New Delhi - 110019

**.....Complainant**

**Versus**

**CA. Rakesh Kumar (M. No. 533191),**

A-1/293, Hastal Road,

Near Holi Chowk,

Uttam Nagar

New Delhi - 110059

**.....Respondent**

**MEMBERS PRESENT:**

**CA. Ranjeet Kumar Agarwal, Presiding Officer (in person)**

**Ms. Dakshita Das, I.R.A.S (Retd.), Govt Nominee (through VC)**

**CA. Mangesh P Kinare, Member (through VC)**

**CA. Abhay Chhajed, Member (through VC)**

**DATE OF FINAL HEARING : 03<sup>rd</sup> June 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. Rakesh Kumar (In person)**

**Counsel for Respondent : Advocate Nitin Kanwar (In person)**

**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

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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 wilfully 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 case, the Respondent had certified SPICe+ e-Form INC-32 in respect of three Companies, namely 'M/s Zhixiong Technologies Private Limited, M/s Feihong Technologies Private Limited, and M/s Dragonball Tech Private Limited'.

## 2. Charges in brief:

### 2.1. Charge in case of M/s Zhixiong Technologies Private Limited (hereinafter referred to as "the Company (M/s. Zhixiong))

The Complainant stated that the above company filed SPICe+ e-Form INC-32 on 19<sup>th</sup> December 2020 wherein it was mentioned that first subscriber(s) cum directors namely Mr. Pawan Kumar Pandey having DIN 08214351 and Mr Shishir Kandir having DIN 08214350 had mentioned in DIR-2 during incorporation that they have no interest in other entities. However as per records available on MCA Portal, the aforesaid directors were associated with other companies. DIN of both the present directors of the Company (M/s. Zhixiong) was deactivated due to non-filing of DIR-3 KYC

**2.2. Charge in respect of M/s Feihong Technologies Private Limited (hereinafter referred to as the "Company" / M/s. Feihong")**

The Complainant alleged that the directors have given wrong declaration in DIR-2 and abstained from giving information regarding the number of directorships in other companies, and this DIR-2 was attached with SPICe+ e-Form INC-32, which was certified by the Respondent.

**2.3. Charge in respect of M/s Dragonball Tech Private Limited (hereinafter referred to as the "Company" / "M/s. Dragonball")**

The Complainant alleged that the directors of the Company had not given any statement pertaining to their directorship in other companies as it can be seen from the form DIR-2. The directors have stated nothing about their interest in other entities. But upon verifying the facts from the available DIN details, it has been observed that they are directors in many other companies. Hence, they have deliberately concealed the information in order to hide their identity. It also came to their notice that the DINs of the directors are deactivated as per MCA 21 portal. The directors have not updated their KYC in order to hide their true identity to the authorities and general public, which resultantly makes tracking difficult for the law enforcement agencies. The subject company has been incorporated for the purpose of either siphoning of funds or for conducting other unsolicited activities for deceiving the innocent public of India.

**3 The relevant issues discussed in the Prima Facie Opinion dated 06<sup>th</sup> September 2022 formulated by the Director (Discipline) in the matter, in brief, are given below:**

- 3.1. It was observed that two more complaints both dated 15.03.2022 were also filed by the same Complainant Department against the Respondent with respect to the allegations related to the entities namely, M/s Feihong Technologies Private Limited (Ref no.PR/G/267/2022) and M/s Dragonball Tech Private Limited (Ref no.PR/G/288/2022). Since the Complainant and the Respondent were same in all the three complaints, all the three complaints were examined for the purpose of clubbing in terms of Rule 5(4)(a) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of cases) Rules 2007. Upon examination of the allegations contained in all the three complaints, it was decided to club the second and third complaint both dated 15th March, 2022 with the first complaint in terms of aforesaid Rule 5(4)(a). Accordingly, the parties were informed about clubbing of the cases vide letter/email dated 19th April, 2022.

- 3.2. In respect of charge in case of '**M/s Zhixiong Technologies Private Limited**', it was noted that the Respondent accepted that due to clerical mistake, the details of interest of directors in other entities could not be given in Form DIR-2. Further, on perusal of SPICe+ e-Form INC-32, it is noted that no document was attached against the point no. 8 of the attachments to SPICe+ e-Form INC-32 which requires disclosure of interest of first director(s) in other entities. Further, on perusal of data as available on MCA portal, it was noted that Director, Shri Pawan Pandey (DIN 08214351) was director in three companies at the time of incorporation. Therefore, in view of above facts and admissions of the Respondent, 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.
- 3.3. In respect of charge in case of '**M/s Feihong Technologies Private Limited**', it was noted that the Respondent accepted that due to clerical mistake, the details of interest of directors in other entities could not be given in DIR-2. Further, on perusal of SPICe+ e-Form INC-32, it was noted that no document was attached against the point no.8 of the attachments to SPICe+ e-Form INC-32 which requires disclosure of interest of first director(s) in other entities. Further, on perusal of data as available on MCA portal, it was noted that Director, Shri Pawan Kumar Pandey (DIN 08214351) was director in three companies at the time of incorporation. Therefore, in view of the above facts and admissions of the Respondent, 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.
- 3.4. In respect of charge in case of '**M/s Dragonball Tech Private Limited**', it was noted that the Respondent accepted that due to clerical mistake, the details of interest of directors in other entities could not be given in Form DIR-2. Further, on perusal of SPICe+ e-Form INC-32, it is noted that no document was attached against the point no.8 of the attachments to SPICe+ e-Form INC-32 which requires disclosure of interest of first director(s) in other entities. Further, on perusal of data as available on MCA portal, it was noted that Directors, Shri Pawan Kumar Pandey (DIN 08214351) was director in five companies at the time of incorporation. However, Shri Jai Prakash Pandey (DIN 09018298) does not appear to be having any interest on the date of filing of incorporation form (i.e., 02.01.2021). Therefore, in view of the above facts and admissions of the Respondent, 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.
- 3.5. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 06<sup>th</sup> September 2022 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            x

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

3.6. The Prima Facie Opinion Formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 07<sup>th</sup> March 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	15 <sup>th</sup> March 2022
2.	Date of Written Statement filed by the Respondent	25 <sup>th</sup> May 2022
3.	Date of Rejoinder filed by the Complainant	22 <sup>nd</sup> July 2022
4.	Date of Prima Facie Opinion formed by Director (Discipline)	06 <sup>th</sup> September 2022
5.	Written Submissions filed by the Respondent after PFO	08 <sup>th</sup> May 2023
6.	Written Submissions filed by the Complainant after PFO	Not filed

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

The Respondent vide letter dated 08<sup>th</sup> May 2023, inter-alia, made the submissions which are given as under: - 9 ✓

- (i) The Companies were incorporated with 2 (two) Directors who were also the subscribers of the Company, and the Companies are closely held Company therefore; without third-party interest or stake being involved.
- (ii) That the proposed Directors have given their respective consent in terms of Section 152 of the Companies Act, 2013 read with rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014 to act as Directors in the proposed Company at the time of incorporation of the Company in Form DIR-2 (Consent to act as the director of a Company).
- (iii) That whatever is stated in the signed DIR-2 is the whole and sole responsibility of the proposed Director, not the Respondent. It is also pertinent to mention herein that whatever mistake, if any, has been done in the signed DIR-2 shall be the whole and sole responsibility of the said proposed Director who has given the said signed DIR-2.
- (iv) Further, at Point No. 11 of the said signed DIR-2, the proposed Directors has provided nil details regarding their interest in other entities.
- (v) The Respondent had always acted on the documents, papers and information including the signed DIR-2 (Consent Form), provided by the Directors to him. Therefore, the details of interest in other entities in the said signed DIR-2, which was inadvertently missed to be mentioned due to clerical mistake, were the mistake of the said proposed Directors and not of the Respondent since the said DIR-2 was not signed by the Respondent.
- (vi) The Respondent had done everything with proper due diligence and care.
- (vii) Submissions in respect of 'Zhixiong Technologies Private Limited', 'M/s Feihong Technologies Private Limited' and 'M/s Dragonball Tech Private Limited':-
- (a) At Point. No. 11 of the signed DIR-2 given by the proposed Directors the director had given the following details: -  
*"11. No. of Companies in which I am already a Director and out of such companies the names of the Companies in which I am a Managing Director chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager."*
- (b) The nil details of the interest in other entities have been provided against the above said Point No. 11 of the said signed DIR-2 sent to the Respondent.
- (c) The affixation of the DSC by the Respondent at Spice+ is done only after the affixation of DSC at Spice+ by the proposed Director.

(d) The engagement of the professional at the time of incorporation of the Company is not to audit the contents of the attachment provided by the proposed Directors.

(e) Thus, whatever clerical mistake has been done, is at the end of the proposed Directors only not the Respondent at all due to the fact the said signed DIR-2 (Consent to act as a director of a Company) which is already attached in the SPICe+ e-Form INC 32 at Point No. 18 (optional attachment(s), (if any).

(f) The Respondent has no role in preparation of the said signed DIR-2 given by the proposed Directors.

**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	28 <sup>th</sup> May 2024	Deferred due to paucity of time.
3 <sup>rd</sup> hearing	03 <sup>rd</sup> June 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 Complainant was present through Video conferencing mode. Thereafter, he gave a declaration that there was nobody present except him from where he was appearing and that he would neither record nor store the proceedings of the Committee in any form. The Respondent along-with his Counsel were present in person(s) and appeared before the Committee.

6.3. Being the 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 28<sup>th</sup> May 2024, the Committee noted that in the captioned case, the Respondent vide mail dated 27.05.2024 had sought adjournment on medical grounds. Acceding to the above request of the Respondent, the Committee adjourned the captioned case to a future date.
- 6.5. On the day of hearing on 03<sup>rd</sup> June 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 Respondent was put on oath on 05.06.2023.
- 6.6. Thereafter, the Committee asked the Counsel for the Respondent to make submissions. The Committee noted the submissions of the Counsel for the Respondent which, inter alia, are given as under -
- (i) Form DIR - 2 is the responsibility of the Director of the Company.
  - (ii) Respondent was not supposed to verify the contents of Form DIR-2.
  - (iii) Respondent had opened the attachments filed with Form DIR-2, which were complete and legible as per requirements of said Form.
  - (iv) Respondent was not required to comment upon correctness of the said Form DIR-2.
- 6.7. Thereafter, the Committee asked the authorized representative of the Complainant to make submissions. The Committee noted the submissions of the authorized representative of the Complainant that he would give his views/inputs separately in writing on whether there is any specific requirement by professional for verification of Form DIR-2, or the role of professional is only to verify that the Form DIR - 2 has been duly filled in and signed and necessary documents attached thereto.
- 6.8. 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.
- 6.9. Thereafter, the Complainant Department vide email dated 14.06.2024, inter alia, submitted the following -
- (i) That all the complaints have been filed before the Disciplinary Committee after due approval from the competent authority. Further, alibi of the professional cannot be considered, as an onus of truthfulness and correctness of form and its attachment lies with the certifying professional. It is the statutory duty of the certifying professional to verify the correctness of the form along with its attachment.



(ii) The information in question could easily be verified from the data available on MCA portal. Hence, this office (Complainant) recommends suitable action against the professional.

6.10. On 20<sup>th</sup> June 2024, 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. In the instant case, the Respondent had certified e-Form Spice+ INC-32 in respect of the following three Companies: -

Name of the Company	Date of certification by the Respondent
M/s Zhixiong Technologies Private Limited	19 <sup>th</sup> December 2020
M/s Feihong Technologies Private Limited	23 <sup>rd</sup> December 2020
M/s Dragonball Tech Private Limited	12 <sup>th</sup> January 2021

7.2. The common allegation against the Respondent in respect of above three entities is related to the fact that the Directors had given wrong declaration in Form DIR 2 which was an annexure to SPICE+ e-Form INC-32 certified by the Respondent wherein the Directors have abstained from giving information regarding the number of directorships in other companies. The issue to be determined here is regarding the extent of role of the certifying professional in verification of the particulars given by the Director of the companies in Form DIR 2.

7.3. The Details of directorship in other entities as declared by the individual Director in Spice+ e-Form INC-32 are given hereunder: -

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Name of the Director (first subscriber cum director)	DIN of the Director	Name of the Company in which the Directors was appointed	Number of entities in which the director has interest (as shown in e SPICe+ e-Form INC 32)
Pawan Kumar Pandey	08214351	M/s Zhixiong Technologies Private Limited, M/s Feihong Technologies Private Limited and M/s Dragonball Tech Private Limited	0
Shishir Kandir	08214350	M/s Zhixiong Technologies Private Limited	0
Priya Mishra	08584699	M/s Feihong Technologies Private Limited	0
Jai Prakash Pandey	09018298	M/s Dragonball Tech Private Limited	0

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: -

- 7.4. On perusal of Spice+ e-Form INC-32 of all the three entities, the Committee noted that in Point 8(d) of the Form, i.e. Particulars of individual first subscriber(s) cum directors, it was mentioned that the Director so appointed has no interest in other entities, and in DIR-2 also, the Directors did not mention about their interest in other entities. Further, under Point (11) of Form DIR-2, against the particulars, "No of companies in which I am already a director and out of such companies the name of the Companies in which I am a Managing Director, Chief Executive Officer, Whole time director, Secretary, Chief financial officer, Manager", the Director has not mentioned anything in his response.
- 7.5. The Committee noted that the Respondent while certifying the SPICe+ e-Form INC-32 of three Companies had given the declaration which stated as under: -

*"I Rakesh Kumar, "Who is engaged in the formation of the company declare that I have been duly engaged for the purpose of certification of this form. It is hereby also 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/certified records maintained by the applicant 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;

- (i) the draft memorandum and articles of association have been drawn up in conformity with the provisions of sections 4 and 5 and rules made thereunder; and
- (ii) all the requirements of Companies Act, 2013 and the rules made thereunder relating to registration of the company under section 7 of the Act and matters precedent or incidental thereto have been complied with. 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;
- (iii) I have opened all the attachments to this form and have verified these to be as per requirements, complete and legible;
- (iv) I further declare that I have personally visited the premises of the proposed registered office given in the form at the address mentioned herein above and verified that the said proposed registered office of the company will be functioning for the business purposes of the company (wherever applicable in respect of the proposed registered office has been given).
- (v) It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage."

7.6. The Committee noted that the argument advanced by the counsel for Respondent is that the filling up of Form DIR 2 is the sole responsibility of the Director of the Company and that the limited role of the Respondent is to see that the Form DIR-2 is duly attached to the incorporation Form and they are complete and legible; and that the certifying professional is not required to comment upon the correctness of the contents as given by Director in Form DIR 2. It was urged for the Respondent that the engagement of certifying professional is not to audit the contents of Form DIR-2 given by the Directors. On the other hand, the Complainant has submitted that the onus of truthfulness and correctness of incorporation Form as also its attachments lie with the certifying professional.

7.7. The Committee noted the submission of the Complainant that there are no rules or FAQs which talk about the exact role of the certifying professional regarding verification of the contents of Form DIR 2. Perusal of the documentary evidence indicates that the contents in Form DIR 2 is to be filled by the Director of the Company.

7.8. The Committee observed that there is no requirement on the part of the Respondent to verify and certify that the contents as given by Director in Form DIR 2 is correct. It is noteworthy that

the proposed Directors have given their consent to act as Directors in the proposed company in Form DIR 2 which is in accordance with the provisions of Section 152(5) of the Companies Act 2016 read with Rule 8 of the Companies (Appointment and Qualification of Directors) Rules 2014.

- 7.9. Resultantly, in the absence of any Rules or FAQs prescribing the exact role of the Respondent in regard to certification of Form DIR 2, it was viewed by the Committee that the role of the Respondent at the time of certification of incorporation documents of the Company is to ensure that the relevant Form has been duly filled in and all the annexures mentioned therein are enclosed and same are legible and complete in all respects.
- 7.10. The Committee noted that the Respondent had certified that he had opened all the attachments to this Form and had verified these to be as per requirements, complete and legible. The Committee was of the view that the responsibility on declaration of interest in other entities rests with Directors concerned, and the role of Respondent cannot be stretched to verifying each and every detail as contained in attachments/declarations of Directors. The Committee observed that contents in Form DIR – 2 has been signed by Directors concerned and the Respondent has only verified that all the relevant documents including attachments are annexed to incorporation Forms of all three Companies. Further, the Committee was of the view that the Respondent was not supposed to certify the declaration made by the Directors of the Companies in Form DIR-2.
- 7.11. 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 SPICe+ INC-32 which has been examined by the Committee.
- 7.12. 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:

Charges (as per PFO)	Findings	Decision of the Committee
Para 2.1 to 2.3 as above	Para 7.1 to 7.12 as above	<b>Not Guilty</b> as per Item (7) of Part I of the 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/-**  
**(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

*Geetha*  
गीता अनिरुध कुमार / GEETHA ANIRUDHA KUMAR  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सन्दी संस्थाकार संस्थान  
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