



# भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

[DISCIPLINARY COMMITTEE [BENCH-I (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.

In the matter of:

CA. Ashish Kumar Mittal

-Vs-

CA. Amber Garg (M. No. 314678),

Odisha

[PR/189/22/DD/243/2022/DC/1823/2023]

Members present:

- i) CA. Charanjot Singh Nanda, Presiding Officer
- ii) Shri Jugal Kishore Mohapatra, IAS (Retd.) (Government Nominee)
- iii) CA. Chandrashekhar Vasant Chitale, Member

Date of Hearing : 2<sup>nd</sup> April 2024

Date of Order : 27<sup>th</sup> September 2024

1. That vide findings dated 26-06-2024 under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee noted that **CA. Amber Garg (M. No. 314678)**, (hereinafter referred to as the **Respondent**) was held **GUILTY** of professional misconduct falling within the meaning of item (8) of Part I of the First Schedule and item (1) of Part II 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 dated 13-09-2024 was addressed to him thereby granting opportunities of being heard in person / through video conferencing and to make written & verbal representation before the Committee on 27-09-2024.

CA. Ashish Kumar Mittal, -Vs- CA. Amber Garg (M. No. 314678), Odisha



# भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

3. The Committee noted that the Respondent was present through Video conferencing. The Respondent made his verbal submissions on the findings of the Disciplinary Committee. The Committee considered the reasoning as contained in findings holding the Respondent Guilty of Professional misconduct vis-à-vis written and oral submissions of the Respondent.

4. The Committee thus viewed that the Professional misconduct on the part of the Respondent has been established within the meaning of item (8) of Part I of the First Schedule and item (1) of Part II of the Second Schedule to the Chartered Accountants Act 1949.

5. Keeping in view the facts and circumstances of the case, submission of the Respondent on record and based on the findings of the Committee, the Committee ordered that, the Respondent, CA. Amber Garg (Membership No. 314678) be imposed a fine of Rs. 5,000/- (Rupees Five Thousand only) upon him to be paid within 90 days of receipt of this Order. The Committee also ordered that if the Respondent fails to pay the fine within the stipulated period as aforesaid, his name be removed from the Register of Members for a period of 30 days.

Sd/-

CA. CHARANJOT SINGH NANDA  
(PRESIDING OFFICER)

Sd/-

(SHRI JUGAL KISHORE MOHAPATRA, I.A.S.  
(RETD.)) (GOVERNMENT NOMINEE)

Sd/-

(CA. CHANDRASHEKHAR VASANT CHITALE)  
(MEMBER)

DATE: 11.02.2025  
PLACE: New Delhi

  
प्रमाणित सत्य प्रतिलिपि / Certified true copy

सीए. ज्योतिका ग्रोवर / CA. Jyotika Grover  
सहायक सचिव / Assistant Secretary  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट 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 – I (2024-2025)

[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/189/22/DD/243/2022/DC/1823/2023

In the matter of:

CA. Asish Kumar Mittal (M. No. 069228),  
Ward No. 4, At Daily Market  
Dist.: Sundargarh  
Rajgangpur – 770017  
Odisha

...Complainant

Versus

CA. Amber Garg (M. No. 314678),  
Shree Ram Colony,  
Dist.: Sundergarh  
Rajgangpur – 770017  
Odisha

...Respondent

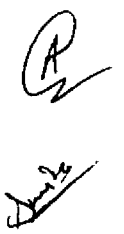
Members Present:

CA. Charanjot Singh Nanda, Presiding Officer  
Sh. Jugal Kishore Mohapatra, IAS (Retd.) (Government Nominee))  
CA. Chandrashekhar Vasant Chitale, Member

Date of Final Hearing : 02<sup>nd</sup> April 2024  
Place of Final Hearing : New Delhi (Through Video Conferencing)

PARTIES PRESENT (Through VC):

Respondent : CA. Amber Garg



**1. BRIEFS OF THE DISCIPLINARY PROCEEDINGS: -**

On the day of the final hearing held on 02<sup>nd</sup> April 2024, the Committee noted that the Complainant was not present however, the Respondent was present through VC. Thereafter, the Respondent was put on oath and on being enquired as to whether he is aware of the charges levelled against him and whether he pleads himself guilty or not, the Respondent submitted that he is aware of the charges and pleaded himself **GUILTY** of professional misconduct falling within the meaning of Item (8) of Part I of the First Schedule and Item (1) of Part II of Second Schedule to the Chartered Accountants Act, 1949.

**1. BRIEF BACKGROUND OF THE MATTER: -**

As per version of the Complainant, he was first statutory auditor of M/s Raj Roadlines, a proprietorship concern of Mr. Rajkumar Behera for the A.Y. 2020-21 (F.Y. 2019-20). The Complainant firm continues to be the statutory auditor of the Client as they neither resigned nor were they removed. However, it came to knowledge of the Complainant that the Respondent has conducted the statutory audit of the Client for the A.Y. 2021-22 (F.Y. 2020-21) without taking NOC from the Complainant and ensuring that no audit fee was payable to the Complainant.

**2. CHARGES IN BRIEF: -**

- (i) The Complainant alleged that the Respondent has not taken his consent / NOC and accepted the audit work and completed the same.
- (ii) The Complainant further alleged that the client has not yet paid his fees and he had paid GST amount of the bill from his pocket.

**3. SUBMISSIONS OF THE RESPONDENT & FINDINGS OF THE COMMITTEE: -**

The Committee noted that the Respondent pleaded himself guilty before the Committee at the time of hearing. Accordingly, the Committee in terms of rule 18(8) of Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 recorded his plea and decided to pursue the case under Rule 19.

5 CONCLUSIONS: -

In view of the above noted facts and discussion, the Committee held the Respondent **Guilty** of Professional Misconduct falling within the meaning of Item (8) of Part I of the First Schedule and Item (1) of Part II of Second Schedule to the Chartered Accountants Act, 1949.

Sd/-  
(CA. Charanjot Singh Nanda)  
PRESIDING OFFICER

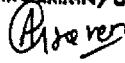
Sd/-  
(Sh. Jugal Kishore Mohapatra, IAS  
(Retd.)) GOVERNMENT NOMINEE

Sd/-  
(CA. Chandrashekhar Vasant Chitale,)  
MEMBER

Date: 26.06.2024

Place: New Delhi

प्रमाणित सत्य प्रतिलिपि / Certified True Copy



अंजु ग़ोवर / ANJU GROVER  
सहायक सचिव / Assistant Secretary  
अनुशासनमय विभाग / Disciplinary Directorate  
भारतीय सचिवी कौशल संस्थान  
The Institute of Chartered Accountants of India  
आईसीएआई बकस, विश्वास नगर, शाहदरा, दिल्ली-110032  
ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032

