

**BEFORE THE APPELLATE AUTHORITY**

(Constituted under The Chartered Accountants Act, 1949, The Cost and Works Accountants Act, 1959, and The Company Secretaries Act, 1980)

**RECORD OF THE PROCEEDINGS**

APPEAL NO. DEF 01/ICAI/2024

[Arising out of the Orders dated 07.02.2023 & 27.07.2023 passed by the Disciplinary Committee (constituted under Section 21B of the Chartered Accountants Act, 1949)]

**Joydeep Roy**

**...Appellant**

**Vs.**

**Assistant Secretary, Disciplinary Directorate, ICAI  
Office of the Dy. Director, Income Tax, Visakhapatnam**

**...Respondent No. 1**

**...Respondent No. 2**

**Date: - 19-03-2025**

**QUORUM:**

Hon'ble Mr. Justice Talwant Singh  
Hon'ble Mr. Rakesh Mohan  
Hon'ble Mr. Sandip Garg  
Hon'ble Mr. Pankaj Tyagee  
Hon'ble Mr. Anil Satyanarayan Bhandari

Chairperson  
Member  
Member  
Member  
Member

**For Appellant:**

Mr. Shantanu Chakravarty, Advocate along with Mr. Joydeep Roy, Appellant in person

**For Respondent(s):**

Mr. Udit Sharma, Advocate along with Mr. Akshay Pandey and Ms. Pallavi Khanna on behalf of Respondent No. 1  
Mr. Venkatesan Srivijay, Deputy Director on behalf of Respondent No. 2

**ORDER**

1. The bench is convened through video conferencing.
2. Heard the Learned Counsel for the parties and perused the record.
3. Today, at the very outset, the Ld. Counsel for the Appellant submitted that the Hon'ble Division Bench of the Calcutta High Court in MAT No. 1092 of 2024 by Order dated 22.01.2025 passed the following Order:

*"4. In the light of the submissions made by the learned advocate for the petitioner on instructions from the petitioner, the appeal is dismissed as*

*withdrawn and the appellant is permitted to pursue his appeal, which was, in fact, filed before filing of this intra-Court appeal.*

*5. It is made clear that the appellant will be entitled to canvass all issues both factual and legal before the appellate authority and the appeal will be decided on its own merits after considering the factual and legal issues canvassed by the appellant without being influenced in any manner by the observations made by the learned Single Bench in the order dated 6<sup>th</sup> February, 2024 or 30<sup>th</sup> April, 2024."*

4. Perusal of the record shows that the impugned Punishment Order dated 27.07.2023 was communicated to the Appellant on 09.08.2023. The Appellant filed the instant Appeal with the Registry on 19.02.2024 along with an application for condonation of delay in filing the Appeal.
5. Issue notice to the Respondents on the application for seeking condonation of delay. The Ld. Counsel for Respondents accepts notice.
6. The Respondents sought time to file a reply to the application for seeking condonation of delay. As prayed, Respondents are granted four weeks' time to file a reply to the aforesaid application, with a copy to the other side.
7. The Ld. Counsel for the Appellant further submitted that he wishes to file certain documents. As prayed, two weeks' time is granted to the Appellant to file those documents along with an application. Respondents are granted four weeks' time to file reply to the aforesaid application. The parties may exchange the pleadings.
8. The Ld. Counsel for the Appellant prayed for stay of the operation of the impugned punishment Order dated 27.07.2023. As prayed the said impugned Order shall be kept in abeyance till the next date of listing subject to the deposit of a fine of ₹25,000/- within four weeks from today. Needless to say, the said deposit of fine is subject to the outcome of the instant Appeal. The Appellant is

required to file the compliance report within one week after depositing the fine.

9. The Registry is directed to list the matter for arguments on condonation of delay application and intimate the parties accordingly.

**Justice Talwant Singh**  
Chairperson

**Rakesh Mohan**  
Member

**Sandip Garg**  
Member

**Pankaj Tyagee**  
Member

**Anil Satyanarayan Bhandari**  
Member

19.03.2025/SR

CERTIFIED TO BE TRUE COPY



REGISTRAR  
APPELLATE AUTHORITY  
ICAI BHAWAN, I.P. MARG, N. DELHI