

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 53/ICAI/2024

[Arising out of the Impugned Orders dated 27.08.2024 & 25.09.2024 passed by the Board of Discipline (constituted under Section 21A of the Chartered Accountants Act, 1949)]

K. M. Ramakrishnan

...Appellant

Vs.

**Board of Discipline,
Institute of Chartered Accountants of India
Varadharajan S., Director,
M/s. Coologeex Technology Solutions Pvt. Ltd.**

...Respondent No. 1

...Respondent No. 2

Date: - 30-12-2024

QUORUM:

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

For Appellant:

Mr. K. M. Ramakrishnan, Appellant appeared in person

For Respondent(s):

Mr. Mohit Chaubey, Advocate along with Mr. Akshay Pandey on behalf of Respondent No. 1
Mr. Varadharajan S., Respondent No. 2 appeared in person

ORDER

1. The bench is convened through video conferencing.
2. Heard the Learned Counsel for the parties and perused the record.
3. This appeal has arisen out of the Impugned Order dated 27.08.2024 (Findings) passed by the Board of Discipline, The Institute of Chartered Accountants of India whereby the Appellant was held 'Guilty' of Other Misconduct falling within the meaning of Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 and consequential Order dated 25.09.2024 awarding him a punishment of removal of his name from the Register of Members for a period of 15 days.

4. Today is the first date of hearing in the matter.
5. Issue notice to the Respondents. Mr. Mohit Chaubey, Ld. Counsel accepts notice on behalf of Respondent No. 1. Mr. Varadharajan S., accepts notice on behalf of Respondent No. 2. The copies of the Appeal have already been supplied to the Respondents.
6. The Ld. Counsel for Respondents sought time to file a reply to the Appeal. As prayed, Respondents are granted four weeks' time to file a reply to the Appeal, with a copy to the Appellant, who may file his rejoinders thereto within a period of two weeks thereafter. The parties are directed to exchange the pleadings.
7. The Appellant-in-person has prayed for the stay of the impugned Orders dated 27.08.2024 and 25.09.2024. As prayed, the said impugned Orders shall be kept in abeyance till the pendency of the Appeal.
8. The Registry is directed to allot regular number to this Appeal and list the matter after the expiry of the aforesaid period.

Justice Talwant Singh
Chairperson

Rakesh Mohan
Member

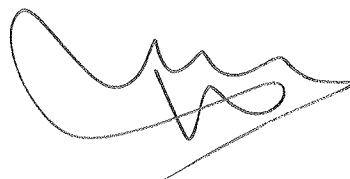
Sandip Garg
Member

Pankaj Tyagee
Member

Anil Satyanarayan Bhandari
Member

CERTIFIED TO BE TRUE COPY

30.12.2024/SR



DEPUTY REGISTRAR
APPELLATE AUTHORITY
ICAI BHAWAN
A-29, SECTOR-62, NOIDA-201301