

BOARD OF DISCIPLINE

(Constituted under Section 21A of the Chartered Accountants Act 1949)

**FINDINGS OF THE BOARD OF DISCIPLINE UNDER RULE 14 (9) READ WITH
RULE 15 (2) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF
INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND
CONDUCT OF CASES) RULES, 2007**

CORAM: (PRESENT IN PERSON)

CA. Rajendra Kumar P, Presiding Officer
Ms. Dolly Chakrabarty, Government Nominee

IN THE MATTER OF:

Shri. Manaur Alam, Advocate

S/o Md. Islam, R/o Block Road

PO. Narkatiganj, PS Shikarpur

Distt: West Champaran

BIHAR.....**Complainant**

Versus

CA. Rajesh Kumar Khetan (M. No. 059894)

203, Adharshila Complex

South Gandhi Maidan, Patna

BIHAR.....**Respondent**

Date of Final Hearing : 01st September 2025
Place of Final Hearing : ICAI Bhawan, Lucknow

PARTY PRESENT (IN PERSON):

Respondent : CA. Rajesh Kumar Khetan
Respondent's Counsel : CA. Sharad Vaze

FINDINGS

BACKGROUND OF THE CASE:

1. The present case arises out of a complaint regarding the publication of an advertisement in the daily newspaper Dainik Bhaskar dated 26th January 2017, in which, the Respondent was portrayed as the President of the Institute of Chartered Accountants of India (ICAI). It was alleged that the said advertisement was intentionally arranged by the Respondent with the objective of projecting himself in a false and misleading manner. During inquiry, the Respondent admitted to having paid a sum of Rs. 5,000/- for the publication of a Republic Day message but contended that the omission of the words "Patna Branch" from his designation was due to an inadvertent printing error on the part of the newspaper. However, this defence is significantly weakened by the fact that the Respondent

subsequently posted the same advertisement on his social media page, thereby endorsing and disseminating the false designation to a wider audience.

2. It is alleged that the matter, therefore, is not limited to a mere typographical or printing error but indicates an act of deliberate projection of a false professional position with the intent of soliciting publicity. Such conduct directly contravenes clause (6) of Part-I of the First Schedule to the Chartered Accountants Act, 1949, which prohibits solicitation of professional work through advertisement or other means. Furthermore, by consciously circulating the misleading information on social media, the Respondent is also found Prima Facie guilty of misconduct under Clause (3) of Part III and Clause (2) of Part IV of the First Schedule, relating to making false statements and bringing disrepute to the profession.
3. The cumulative effect of the Respondent’s actions of publication of misleading advertisement, misrepresentation of professional status, and propagation of false claims amounts to professional and other misconduct as contemplated under Items (5), (6), and (7) of Part I, Item (3) of Part III and Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the Act. The Director (Discipline), upon consideration of the facts and circumstances, has accordingly formed the Prima Facie Opinion that the Respondent is Guilty of such misconduct.

CHARGES ALLEGED:

4. Following are the allegations alleged against the Respondent:
- 4.1 That the Respondent had given information knowing it to be false by way of an advertisement published in a prominent Hindi daily i.e. Dainik Bhaskar in Patna on 26th January 2017, declaring himself as the ‘President’ of the Institute of Chartered Accountants of India (ICAI).

4.2 That the intention of the Respondent behind the same was to influence people in his location and/or near vicinity to regard him and thus it is an attempt to secure professional business by means not open to a Chartered Accountant.

4.3 That the said advertisement seeks to address a large gathering and influence them, which amounts to solicitation.

4.4 That the Respondent has advertised his Professional attainments in a manner not open for a Chartered Accountant.

4.5 That the Respondent has misled people and has brought disrepute to the Profession.

BRIEF OF PROCEEDINGS HELD:

5. The details of the hearing fixed and held in the instant matter are given as below:

S. No.	Date of Hearing	Status of hearing
1.	01 st September 2025	Matter Heard and Concluded.

BRIEF SUBMISSIONS OF THE RESPONDENT:

6. The Respondent explained that the newspaper had erroneously described him as the "President" of the Institute of Chartered Accountants of India in a Republic Day greeting advertisement, whereas, in fact, he was only the Chairman of the Patna Branch of the Institute of Chartered Accountants of India. He clarified that the error occurred due to the ambiguity of the Hindi word "Adhyaksh", which can mean both "Chairman" and "President." The Respondent denied any intention to misrepresent his designation, emphasizing that he is fully aware that only a Central Council Member of the Institute of Chartered Accountants of India is eligible to be elected as the President of the Institute.
7. The Respondent further stated that the advertisement in question was merely a greeting message and not a form of professional promotion, as it neither carried the CA logo nor published any contact details, nor did it contain any solicitation. He explained that the omission of the words "Patna Branch" was solely the decision of the newspaper and not attributable to him. He further submitted that on Facebook, he had posted the greeting with his correct designation, but the Complainant misrepresented the same. The Respondent also alleged that the Complainant had accessed his private account without authorization. In conclusion, he asserted that he had no intention to demean the Institute of Chartered Accountants of India or to derive any professional benefit from the said advertisement.

OBSERVATIONS OF THE BOARD:

8. The Board has carefully examined the Prima Facie Opinion of the Director (Discipline), the allegations contained in the present complaint, and the submissions made on behalf of the Respondent. The Director (Discipline) had opined that by permitting publication of an advertisement in Dainik Bhaskar dated 26th January 2017, wherein the Respondent was described as the "President" of ICAI, and by subsequently posting the same on social media, the Respondent had committed Professional Misconduct falling under multiple clauses of the First Schedule to the Chartered Accountants Act, 1949. However, during the course of the hearing, it was observed that no evidence was produced by the Complainant to establish that the Respondent had himself provided or approved the contents of the advertisement. The Respondent, on his part, explained that he was the duly elected Chairman of the Patna Branch at the relevant time, and that the Hindi word "Adhyaksh" is interchangeably used for both "Chairman" and "President." He further clarified that he had personally borne the publication charges of ₹5,000/-, since such expenditure cannot be incurred from ICAI funds for such activities. The Respondent also emphasized that the advertisement neither carried the prefix "CA" nor contained any mobile number, email ID, or address, and therefore could not be construed as an attempt to solicit professional work.
9. The Board further notes that, despite being duly notified, the Complainant neither appeared nor produced any material evidence to substantiate the allegation of misrepresentation. Conversely, the Respondent's explanation that the photograph was sourced from the Branch website and that the wording was inserted by the newspaper remains un rebutted. While the posting of the advertisement on social media may reflect an error of judgment, in the absence of evidence indicating deliberate misrepresentation or professional solicitation, the same cannot be construed as professional misconduct. The

contextual use of the term "Adhyaksh," when viewed alongside the Respondent's actual position as Branch Chairman at the relevant time, further diminishes the allegation that he attempted to project himself falsely as the President of ICAI. In light of the foregoing, the Board is of the considered view that the charges of misconduct are not established beyond reasonable doubt. Accordingly, the Respondent is held Not Guilty of professional or other misconduct under the Chartered Accountants Act, 1949.

CONCLUSION:

10. Thus, in conclusion, in the considered opinion of the Board, the Respondent is '**Not Guilty**' of Professional or Other Misconduct falling within the meaning of Item (5), (6) and (7) of Part I and Item (3) of Part III of the First Schedule and Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with section 22 of the Act. Accordingly, the Board passed an Order for closure of the case in terms of the provisions of Rule 15 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

11. Ordered accordingly. The case stands disposed of.

Sd/-
CA. Rajendra Kumar P
Presiding Officer

Date: 26-09-2025

Sd/-
Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

मैनु गुप्ता / Manu Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनमयक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
The Institute of Chartered Accountants of India
आई.सी.ए.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प्र.)
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)