



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-IV (2025-26)]
[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.**

File No.: - [PR/G/87C/22-DD/441/2022/DC/1801/2023]

In the matter of:

**Dr. Alpesh Maniya,
Dy. Registrar of Companies,
On behalf of Registrar of Companies,
Ministry of Corporate Affairs,
100, Everest, Ground Floor,
Marine Drive,
Mumbai – 400002**

.....Complainant

Versus

**CA. Abhilesh Jha (M. No. 539583),
M/s. Abhilesh Jha & Company.,
1/11, First Floor, Sulahkul Vihar,
Old Palam Road,
Kakrola, Dwarka
New Delhi– 110078**

.....Respondent

MEMBERS PRESENT:

1. CA. Prasanna Kumar D, Presiding Officer (in person)
2. Adv. Vijay Jhalani, Government Nominee (in person)
3. CA. Mangesh P Kinare, Member (in person)
4. CA. Satish Kumar Gupta, Member (in person).

DATE OF HEARING : 16th July 2025

DATE OF ORDER : 23rd September 2025

1. That vide Findings dated 19.12.2024 under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules,



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2007, the Disciplinary Committee was inter-alia of the opinion that **CA. Abhilesh Jha (M. No. 539583)** (hereinafter referred to as the **Respondent**) is **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of 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 was addressed to him thereby granting an opportunity of being heard in person/ through video conferencing and to make representation before the Committee on 16.07.2025.

3. The Committee, at the outset, noted that the Respondent was the statutory auditor of M/s Chang Chun Chemical India Private Limited (hereinafter referred to as "the Company") for the financial year 2018–2019. It is further noted that the financial statements of the Company for the said year were not signed by any of the Directors, and the Respondent had only signed the same as Statutory Auditor of the Company.

4. The Committee noted that on the date of hearing on 16th July 2025, the Respondent was present through video conferencing. The Committee also noted the written representations of the Respondent dated 04th January 2025 on the Findings of the Committee, which, inter alia, are given as under:-

- i. The allegation that the signatures were forged or were uploaded in the MCA Portal was not in his knowledge. So, without having any sort of knowledge, how could Respondent have lodged an FIR with the police authorities.
- ii. The Respondent denied that he has purposefully created the document in order to support his argument and to cover up the defect in financial statements.
- iii. He was unaware of the fact about the document which has been put on record in MCA.
- iv. He finally submitted that as an ardent member of the fraternity, he will humbly accept the decision of the Committee as final.



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5. During the hearing, the Respondent submitted that he had already submitted his written representations dated 04th January 2025 on the Findings of the Committee. The Respondent submitted that the matter currently under consideration is result of a clerical mistake, which was unintentional. He further stated that all relevant documents were provided to the concerned professional, who filed Form AOC-4 on MCA Portal. However, the documents were not filed with the Ministry of Corporate Affairs (MCA) complying relevant requirements. The Respondent further submitted that he has been doing the assignment in a professional manner following ethical requirements. But he was not aware about the extra care and diligence to be applied in such assignments at the relevant point of time. He further assured the Committee that such mistakes will not recur in future.

6. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct vis-à-vis written and verbal representation of the Respondent. The Committee noted that the issues/ submissions made by the Respondent as aforestated have been dealt with by it at the time of hearing under Rule 18.

7. Thus, keeping in view the facts and circumstances of the case, material on record including written and verbal representation of the Respondent on the Findings, the Committee noted that as per the requirement of Section 134 of the Companies Act, 2013, the financial statement, including consolidated financial statement, if any, shall be approved by the Board of Directors before they are signed on behalf of the Board by the Chairperson of the company where he is authorised by the Board or by two Directors out of which one shall be Managing Director, if any, and the Chief Executive Officer, the Chief Financial Officer and the company secretary of the company, wherever they are appointed, or in the case of One Person Company, only by one Director, for submission to the auditor for his report thereon. But in the instant case, on perusal of the financial statements of the Company for the Financial Year 2018-2019, it is on record that these were not signed by the Directors of the Company, and it was signed by the Respondent only.



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8. The Committee observed that since the financial statements audited by the Respondent were not approved and signed by the Chairperson / Directors/ eligible officers of the Company, the Respondent should not have accepted the financial statements for audit and accordingly, should not have signed the same as the auditor of the Company. Thus, the Committee was of the view that the Respondent failed to ensure compliance of Section 134 of the Companies Act, 2013.

9. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 19.12.2024 which is to be read in consonance with the instant Order being passed in the case.

10. Accordingly, the Committee was of the view that the ends of justice would be met if punishment is given to him in commensurate with his Professional Misconduct.

11. Thus, the Committee ordered that the Respondent i.e. CA. Abhilesh Jha (M. No. 539583), New Delhi be REPRIMANDED and imposed a fine of Rs. 25,000/- (Rupees Twenty-Five thousand only) upon him, which shall be paid within a period of 60 (sixty) days from the date of receipt of the Order.

Sd/-
(CA. PRASANNA KUMAR D)
PRESIDING OFFICER

Sd/-
(ADV. VIJAY JHALANI)
GOVERNMENT NOMINEE

Sd/-
(CA. MANGESH P KINARE)
MEMBER

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

Praver
अंजू ग़ोवर / Anju Grover
सहायक सचिव / Assistant Secretary
अनुशासनात्मक 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.)

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – IV (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/G/87C/22-DD/441/2022/DC/1801/2023]

In the matter of:

**Dr. Alpesh Maniya,
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1/11, First Floor, Sulahkul Vihar,
Old Palam Road,
Kakrola, Dwarka
New Delhi– 110078**

.....Respondent

MEMBERS PRESENT:

**Shri Jiresh Nandan, I.A.S (Retd), Government Nominee (In person)
Ms. Dakshita Das, IRAS (Retd.), Government Nominee (through VC)
CA. Mangesh P. Kinare, Member (In person)
CA. Abhay Chhajed, Member (through VC)**

DATE OF FINAL HEARING : 21st August 2024

PARTIES PRESENT:

Complainant : Mr. Rajiv Kadam (Authorized representative of the Complainant) (Through VC)

Respondent : CA. Abhilesh Jha (Through VC)

1. Background of the Case:

- 1.1. As per the Complainant Department, certain information had come to the knowledge of Central Government that individuals/ shareholders/entities has engaged dummy persons as subscriber's to MOA and Directors and registered the Companies with Registrar of Companies (ROC), Mumbai by using forged documents/ falsified address/ signatures, Director identification Number (DIN) was obtained by furnishing false/ forged documents to Ministry of Corporate Affairs.
- 1.2. It is stated that some companies/individuals/entities who were directly or indirectly connected with the above Company 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 willfully connived with directors / company / shareholders / individuals in certifying e-forms knowingly with false information / documents / false declaration / omitting material facts or information in said Company.
- 1.5. In the instant matter, the Respondent was the statutory auditor of 'M/s Chang Chun Chemical India Private Limited' (hereinafter referred to as "**Company**") for the financial year 2018-2019.

2. Charges in brief:

- 2.1. The financial statements of the Company for the financial year 2018-19 were not signed by any of the Directors of the Company.

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3. The relevant issues discussed in the Prima Facie Opinion dated 24th January 2023 Formulated by the Director (Discipline) in the matter in brief, are given below:

- 3.1. In respect of signing of the Balance Sheet by the Directors of the Company, the provisions of Section 134(1) of the Companies Act, 2013 were noted and on considering the requirement of aforesaid section, it was clear that the Financial Statements, before submitting to statutory auditor for audit, are required to be signed on behalf of the Board of Directors either by the Chairperson of the Company where he is authorised by the Board or by two directors out of which one shall be managing director and the Chief Executive Officer, if he is a director in the Company, the Chief Financial Officer and the Company Secretary of the Company, wherever they are appointed, However, in the extant case, it was noted that the Respondent had signed the financials of the Company without any approval and signature of the Board as mentioned above in violation of Section 134 of the Companies Act, 2013. The Respondent stated that the financial statements were prepared and then handed over to the officials for Directors' Signatures and the Respondent's firm was not responsible for the filing of annual forms on MCA. Thus, the Respondent's firm prepared the Balance sheet and books and have handed over them duly signed.
- 3.2. From the Respondent's submissions, it was clear that he, without any signature or approval of the Board on the Financials of the Company for the year 2018-2019, had audited/signed them and handed over to the Company for their disposal in gross violation of the provision of Section 134 of the Companies Act, 2013. Accordingly, he was Prima Facie held **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. The Director (Discipline) in his Prima Facie Opinion dated 24th January 2023 opined that the Respondent was prima facie **Guilty** of Professional falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949. The said items 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:

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

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- 3.4. The Prima Facie Opinion Formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 11th July 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. **Date(s) of Written submissions/Pleadings by 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	16 th August 2022
2.	Date of Written Statement filed by the Respondent	Dated 'Nil' (Received on 13.09.2022)
3.	Date of Rejoinder filed by the Complainant	Not filed
4.	Date of Prima Facie Opinion Formed by Director (Discipline)	24 th January 2023
5.	Written Submissions filed by the Respondent after PFO	14 th August 2023
6.	Written Submissions filed by the Complainant after PFO	Not filed

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

The Respondent vide letter dated 14th August 2023, inter-alia, made the submissions which are given as under:-

- (i) The allegation of professional misconduct which has been decided in the Prima Facie opinion does not stand, as the Respondent has duly submitted the report to the then Company Secretary of the Company.
- (ii) The Respondent has handed over the books "Duly signed" which means that when he signed the books, it was duly ready with all necessary legal outfits like signatures of the two Directors.
- (iii) After getting the Balance Sheet signed, the only step remained in the entire process is to be filed by Company Secretary.

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- (iv) The Respondent's firm has always done their professional assignments while keeping in mind the code of conduct and professional ethics.
- (v) There might be some sort of tampering with the data and the actual papers that were submitted to the Company Secretary.

6. **Brief facts of the Proceedings:**

- 6.1. The details of the hearing(s)/ meeting(s) fixed and held/adjourned in said matter is given as under:

Particulars	Date of meeting(s)	Status
1 st Hearing	14 th September 2023	Part heard and adjourned.
2 nd Hearing	28 th May 2024	Deferred due to paucity of time.
3 rd Hearing	03 rd June 2024	Part heard and adjourned.
4 th Hearing	20 th June 2024	Deferred due to paucity of time.
5 th Hearing	15 th July 2024	Adjourned in the absence of the Complainant.
6 th Hearing	21 st August 2024	Hearing concluded and decision taken.

- 6.2. On the day of hearing on 14th September 2023, the Committee noted that the Respondent 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. Thereafter, the office apprised the Committee that the Complainant was not present and notice of listing of the case has been served upon him.
- 6.3. Being 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 the absence of the Complainant and 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 a later date.
- 6.4. On the day of hearing on 28th May 2024, the consideration of the subject case was deferred by the Committee due to paucity of time.

6.5. On the day of hearing on 03rd June 2024, the Committee noted that the Respondent was present and appeared before it. The office apprised that the Complainant was not present and the notice of listing of subject case was duly served upon the Complainant. Thereafter, the Committee asked the Respondent to make submissions. The Committee noted the submissions of the Respondent which, inter alia, are given as under -

- (i) The Respondent was not involved in incorporation of the Company.
- (ii) The Respondent had audited the financial statements of the Company for Financial Year 2018-2019.
- (iii) The Respondent had handed over the audited financial statements to the management of the Company.
- (iv) The Respondent had not uploaded the financial statements of the Company at Registrar of Companies' website and same was uploaded by the officials of the Company.
- (v) The Respondent has copy of Financial Statements signed by the Directors of the Company.
- (vi) The Respondent had received audit fees from the Company.

6.6. The Committee after considering the arguments/submissions the Respondent, directed him to provide the following documents/information:

- (i) Copy of audited financial statements of the Company for Financial Year 2018-2019 signed by the Directors of the Company and audited/certified by him.

6.7. In view of above directions of the Committee, the Respondent vide letter dated 12th June 2024, submitted audited financial statements of the Company signed by the Directors of the Company for the financial year 2018-2019.

6.8. On the day of hearing on 20th June 2024, the consideration of the subject case was deferred by the Committee due to paucity of time.

6.9. On the day of hearing on 15th July 2024, the Committee noted that the Complainant was not present for the hearing and notice of listing of the case has been served upon him. The Committee adjourned the case to a future date with a view to extend one final opportunity to the Complainant to substantiate the charges. The Committee directed the office to inform the Complainant to appear before it at the time of next listing and in case of failure to appear, the matter would be decided ex-parte based upon the documents and materials available on record.

6.10. On the day of hearing on 21st August 2024, the Committee noted that the Respondent and the authorized representative of the Complainant were present through VC and appeared before it. Thereafter, the Committee asked the Respondent to make submissions. The Committee noted the submissions of the Respondent which, inter alia, are given as under: -

- (i) Financial Statements were uploaded on MCA website by the Company.
- (ii) He had provided the Financial Statements to the Management of the Company for discussion purposes only.
- (iii) His signatures were forged/pasted on the Financial Statements.
- (iv) He had not filed any complaint for forging his signatures.

6.11. The Committee asked the authorised representative of the Complainant to make submissions. The authorized representative of the Complainant Department submitted that he has no further submissions to make and that the matter be decided on merits of the case.

6.12. Based on the documents/material and information available on record and the oral and written submissions made by the parties, and on consideration of the facts of the case, the Committee concluded the hearing in subject case and took decision on the conduct of the Respondent.

7. Findings of the Committee:

The Committee noted the background of the case as well as oral and written submissions made by the Complainant and Respondent, documents / material on record and gives its findings as under: -

- 7.1 The charge against the Respondent is that the financial statements of the Company (M/s. Chang Chun Chemical India Private Limited) for the financial year 2018-2019 were not signed by any of the Directors and the Respondent had signed the same as Statutory Auditor of the Company. The details of charge is given in para 2.1 above.
- 7.2 The Committee noted the fact that the Respondent, in his written statement at Prima Facie Opinion stage, had submitted that after preparation, he had handed over the financials to the officials of the Company for Directors' signatures and the same reads as under:-

*"As I have clearly mentioned in Reply to Sub-section 3, Point a. that our work sphere was till the financials, and once prepared, we handed over that to the Company Officials. **And as I can see the attached Documents sent by you and the knowledge from the query that they have uploaded the financials without ever setting the Directors Signature on it. It is a gross ignorance of the compliance from the company's side. We, M/s Abhilesh Jha &***

Company, were not responsible for filing of Annual forms on MCA. Thus, we prepared the Balance sheet and books and have handed over them duly signed."

- 7.3. The Committee observed that the Respondent had, during the hearing before it, had brought on record Financial Statements signed by the Directors of the Company and submitted that the Financial Statements contained the signatures of the Respondent and Directors of the Company, which was in compliance with the relevant provisions of Companies Act, 2013.
- 7.4. The Committee further noted the response of the Respondent in the hearing to the query posed as to how the Financial Statements as uploaded on MCA portal solely contained the signatures of the Respondent, to the effect that the signatures therein were forged and were not that of the Respondent. In response to the further query posed by the Committee as to whether any complaint was filed with police/any authority for forging of his signatures in the Financial Statements as stated by him, the Respondent submitted that he did not file any police complaint for the said forgery of signatures/documents. Such an argument on the part of the Respondent despite knowing that his signatures were forged in Financial Statements, would not favour the different stand now taken by him. In view of this, the Committee observed that the Respondent has given contradictory statements at two different stages of proceedings touching the vital point material to the result of such proceedings.
- 7.5. Moreover, on examination of Financial Statements uploaded on MCA portal, which contained only the signatures of the Respondent, and the other set of financial statements brought on record by the Respondent which contained signatures of the Respondent as well of the Directors, the Committee noted that the size and pattern of rubber stamp of the auditing firm used in certification of both financial statements were largely different. Thus, the Committee was of the view that the financial statements brought on record by the Respondent at hearing stage had been purposefully created in order to support his argument and to cover up the defect in financial statements. Hence, the Committee did not accept the second set of financial statements now brought before it, and was of the view that Respondent had signed the financial statements of the Company (as filed with Registrar of Companies), which were not approved and signed by the Directors of the Company as per the requirements of Section 134 of the Companies Act, 2013.
- 7.6. The Committee noted that Section 134 of the Companies Act, 2013 stipulated the requirement of signing of Financial Statements, which read as under:-

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“(1) The financial statement, including consolidated financial statement, if any, shall be approved by the Board of Directors before they are signed on behalf of the Board at least by the chairperson of the company where he is authorised by the Board or by two directors out of which one shall be managing director and the Chief Executive Officer, if he is a director in the company, the Chief Financial Officer and the company secretary of the company, wherever they are appointed, or in the case of a One Person Company, only by one director, for submission to the auditor for his report thereon.”

- 7.7. In view of specific requirement as contained in Section 134 of the Companies Act, 2013, the Committee was of the view that the financial statements of the Company are required to be signed on behalf of the Board of Directors either by the Chairperson of the Company where he is authorised by the Board or by two directors out of which one shall be Managing Director and the Chief Executive Officer, if he is a Director in the Company, the Chief Financial Officer and the Company Secretary of the Company, wherever they are appointed, for submission to the auditor for his report thereon. But in the instant case, on perusal of the financial statements of the Company for the Financial Year 2018-2019, it is on record that these were not signed by the Directors of the Company, and it was signed by the Respondent only.
- 7.8. The Committee noted that since the financial statements audited by the Respondent were not approved by the Chairperson / Directors of the Company, the Respondent should not have accepted the financial statements for audit and accordingly, should not have signed the same as auditor of the Company. Hence, the Respondent is held guilty of Professional Misconduct regarding failure to ensure compliance of Section 134 of the Companies Act, 2013.
- 7.9. In view of the above, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.
- 7.10. 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, Mumbai 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, the role of the Respondent was limited to Statutory Audit of the Company for Financial Year 2018-2019, which has been examined by the Committee.

8. **Conclusion:**

In view of the findings stated in the 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 as above	Para 7.1 to 7.9 as above	GUILTY- Item (7) of Part I of the Second Schedule

9. In view of the above observations, considering the oral and written submissions of the parties and material on record, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

Sd/-
(SHRI JIWESH NANDAN, IAS {RETD.})
GOVERNMENT NOMINEE

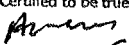
Sd/-
(MS. DAKSHITA DAS, I.R.A.S. {Retd.})
GOVERNMENT NOMINEE

Sd/-
(CA. MANGESH P KINARE)
MEMBER

Sd/-
(CA. ABHAY CHHAJED)
MEMBER

DATE: 19/12/2024
PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित
Certified to be true copy


अरुण कुमार / Arun Kumar
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
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ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032