



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 (2025-2026))]
[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.

[PR/G/648/2022/DD/456/2023/DC/1895/2024]

In the matter of: -

**Shri Vineet Rai, Deputy Registrar of Companies,
Registrar of Companies,
Ministry of Corporate Affairs,
Nizam Palace, 2nd M.S.O. Building, 2nd Floor,
234/4, A.J.C. Bose Road,
Kolkata – 700020**

..... Complainant

Versus

**CA. Soumya Dutta (M. No. 056165),
Chartered Accountants
37/C Block B, New Alipore, First Floor,
Kolkata – 700 053**

..... Respondent

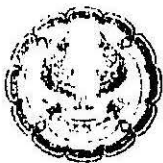
MEMBERS PRESENT: -

- i. CA. Prasanna Kumar D, Vice President, ICAI & Presiding Officer (In Person)
- ii. Ms. Rani S. Nair, IRS (Retd.) (Government Nominee) (In Person)
- iii. Shri Ajaib Singh, IA&AS (Retd.) (Government Nominee) (Through VC)
- iv. CA. Vishnu Kumar Agarwal, Member (In Person)

Date of Hearing : 9th December 2025

Date of Order : 22nd December 2025

1. The Disciplinary Committee noted that vide findings dated 10th September 2025 issued under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, CA. Soumya Dutta (M. No. 056165) (hereinafter referred to as the Respondent") was held GUILTY



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of professional misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

2 In the instant case, the Respondent was the Statutory Auditor of the Company, namely, M/s. Equinox Land Projects India Limited for FY 2012-13 and FY 2013-14. The Respondent has also certified e-Form 23AC & 23ACA of the subject Company for the financial year 2012-13 & 2013-14. The Complainant has raised following allegations against the Respondent in respect of which Disciplinary Committee has held the Respondent Guilty of Professional Misconduct falling within the meaning of item (7) of Part I of the Second Scheduled to the Chartered Accountant Act, 1949:

- That during the inspection the Complainant Department has sought various working papers from the Respondent, however, the Respondent had failed to provide his working papers in response to the notice of the Complainant.
- That the Respondent had certified and uploaded incomplete e-form 23AC and Form 23ACA on MCA 21 Portal for the financial years 2013-14.

2.1 In respect of allegation pertaining to failure on the part of Respondent to produce his working papers in response to the notice of the Complainant the Committee noted that during the course of hearing the Counsel of the Respondent has stated that the Complainant Department has sought working papers from the Respondent in writing which was duly received by the Respondent somewhere during 2015, however, it did not mention the specific working papers required by them. He further stated that after receipt of such letter from Complainant Department, the Respondent has also verbally spoken to the concerned official of the Complainant Department to ascertain as to which working papers are required by them. However, when the Committee asked the counsel of the Respondent to submit the copy of such communication made by the Complainant Department, the counsel of the Respondent informed that the said letter is not available with the Respondent. He also failed to produce any evidence to substantiate that the working papers were afterwards submitted by the Respondent to the Complainant Department. Based on the verbal submission of counsel of the Respondent that the Complainant Department has sought working papers from Respondent in writing somewhere during 2015, the Committee opined that the Respondent was very well in the position of furnishing the working papers, more so, when audit report of the subject Company for the financial year 2013-14 was signed on 2nd September 2014. Accordingly, the Committee after due deliberations and considering the verbal and written submissions & documents on record decided to hold Respondent Guilty of Professional Misconduct falling within

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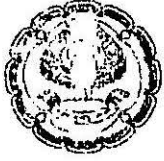
the meaning of item (7) of Part I of Second Schedule to the Chartered Accountant Act, 1949.

- 2.2 In respect of allegation pertaining to uploading of incomplete form 23AC for the financial year 2013-14 on MCA 21 website, the Committee perused the copy Form 23AC of financial year 2013-14 certified by the Respondent and observed that annexures to the balance sheet as on 31.03.2014 were not uploaded with form 23AC. The Committee observed that having made a declaration regarding completeness of attachments of the forms, the Respondent cannot escape the responsibility casted upon him under the Companies Act for submission of complete documents along with such e-form 23AC on MCA Portal. The Committee further noted that accounts are an integral part of the balance sheet as stated in general instructions of the Schedule VI of the Companies Act, 1956. The Committee also noted that sub section (1) of section 211 provides that the balance sheet of the Company shall be in form set out in Schedule VI and opined that the Respondent was duty bound for ensuring that all the attachment(s) required in Form 23AC have in fact been duly and completely attached to this form, however, since he failed to ensure the same in respect of Form 23AC for the financial year 2013-14, he was considered grossly negligent in his duty. Accordingly, the Committee after due deliberations and considering the verbal and written submissions & documents on record decided to hold Respondent Guilty of Professional Misconduct falling within the meaning of item (7) of Part I of Second Schedule to the Chartered Accountant Act, 1949.

Accordingly, the Committee noted that vide its findings dated 10th September 2025 issued under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Respondent was held Guilty in respect of both the allegations pertaining to non-submission of working papers and filing of incomplete form 23AC & 23ACA for financial year 2013-14. The Respondent was held Guilty of Professional Misconduct falling within the meaning of Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

3. 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 communication was addressed to him thereby granting opportunity of being heard in person / through video conferencing and to make his written & verbal representation before the Committee on 9th December 2025.

CA. Soumya Dutta (M.No.056165), Kolkata



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4. The Committee noted that on the day of hearing i.e., on 9th December 2025, the Respondent was present through video conferencing. On being asked as to whether he has received the findings of the Committee, the Respondent confirmed that he has received the findings of the Committee. Thereafter, he made verbal submission on the findings of the Disciplinary Committee. In his verbal submissions, the Respondent submitted that all the merits, demerits, and relevant details of the case had already been duly addressed. He accordingly prayed that a lenient view be taken and assured that he would be more careful in future and would strive to serve his profession and the country to the best of his ability.
5. The Committee also considered the reasoning as contained in the findings dated 10th September 2025 issued under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 holding the Respondent Guilty of professional misconduct of professional misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949 vis-à-vis verbal/ written submissions of the Respondent.
6. Keeping in view the facts and circumstances of the case, the material on record including written and verbal submissions of the Respondent, the Committee ordered that **the Respondent, CA. Soumya Dutta (M.No.056165) be reprimanded.**

Sd/-

(CA. Prasanna Kumar D)
PRESIDING OFFICER

Sd/-

(Ms. Rani S. Nair, IRS (Retd.))
GOVERNMENT NOMINEE

Sd/-

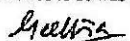
(Shri Ajaib Singh, IA&AS (Retd.))
GOVERNMENT NOMINEE

Sd/-

(CA. Vishnu Kumar Agarwal)
MEMBER

DATE: 22.12.2025
PLACE: New Delhi

प्रमाणित होने के लिए प्रमाणित / Certified to be True Copy


गीता अनिरुद्ध कुमार / Geetha Anirudha Kumar
कार्यकारी अधिकारी / Executive Officer
अनुशासन शास्त्र विभाग / 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.)

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – I (2025-2026)]
[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

Ref. No. – [PR/G/648/2022/DD/456/2023/DC/1895/2024]

In the matter of:

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**CA. Soumya Dutta (M.No.056165),
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..... Respondent

MEMBERS PRESENT: -

- i) CA. Prasanna Kumar D, Vice President, ICAI & Presiding Officer (In Person)
- ii) Ms. Rani S. Nair, IRS (Retd.) (Government Nominee) (Through VC)
- iii) Shri Ajaib Singh, IA&AS (Retd.) (Government Nominee) (In Person)
- iv) CA. Chandrashekhar Vasant Chitale, Member (In Person)
- v) CA. Vishnu Kumar Agarwal, Member (Through VC)

DATE OF FINAL HEARING : 24-07-2025
PLACE OF FINAL HEARING : Noida

PARTIES PRESENT (Through VC):

Counsel of the Respondent : CA. Utsav Hirani

1. BRIEF OF THE DISCIPLINARY PROCEEDINGS: -

i) Brief of the Disciplinary Proceedings held on 14th October 2024

On the day of first hearing held on 14th October 2024, the Committee noted that the Complainant was not present however, the Counsel of the Respondent was present through VC. Thereafter being the first hearing, the Committee decided to adjourn the matter to a future date. With this the hearing on the matter was Part Heard & Adjourned.

ii) Brief of the Disciplinary Proceedings held on 16th December 2024

On the day of subsequent hearing held on 16th December 2024, the Committee noted that the Complainant's Representative was present however, the Respondent vide his email dated 16th December 2024 has placed his adjournment request stating that he requires 30 days' time to prepare his statement of defence. Thereafter, the Committee considered the adjournment request of the Respondent and decided to adjourn the matter to a future date. With this the hearing in the matter was adjourned at the request of the Respondent.

iii) Brief of the Disciplinary Proceedings held on 10th July 2025

On the day of subsequent hearing held on 10th July 2025, the Committee noted that the Complainant was not present however, the Respondent was present along with his Counsel through VC. Since the case was listed before this Committee for the first time, the counsel of the Respondent was asked as to whether he wants to opt for de-novo hearing. Counsel of the Respondent opted for de-novo hearing and requested to grant some time for submission of his Written Statement. The Committee considered his request decided to adjourn the

matter to a future date. With this the hearing in the matter was part heard and adjourned.

iv) **Brief of the Disciplinary Proceedings held on 24th July 2025**

On the day of final hearing held on 24th July 2025, the Committee noted that the Complainant was not present however, the Counsel for the Respondent was present through VC. Thereafter, he made his detailed submissions on the allegations. The Committee also posed questions to the Counsel for the Respondent. After hearing the submissions, the Committee decided to conclude the hearing in the above matter.

2. **CHARGES IN BRIEF**

The Committee noted that in the Prima Facie Opinion dated 16th May 2024 formed by Director (Discipline) in terms of Rule 9 of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Respondent was held prima facie guilty of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

Item (7) of Part I of Second Schedule states as under: -

A chartered accountant in practice shall be deemed to be guilty of professional misconduct if he-

"Does not exercise due diligence, or is grossly negligent in the conduct of his professional duties"

3. **BRIEF BACKGROUND OF THE MATTER AND ALLEGATIONS: -**

(i) That the Respondent was the Statutory Auditor of the Company, namely, M/s. Equinox Land Projects India Limited for FY 2012-13 and FY 2013-14. The Respondent has also certified Form 23AC & 23ACA of the subject Company for the financial year 2012-13 & 2013-14. The Complainant has raised following three allegations against the Respondent:



- That the Respondent as an auditor failed to point out that the Company has collected deposits in guise of advance for land and thus the reporting made by the Respondent with regard to non- acceptance of deposit was false.
- Despite being asked by the Complainant Department, the Respondent had failed to provide/produce his working papers in response to the notice of the Complainant.
- That the Respondent had certified and uploaded incomplete and false documents (23AC and Form 23ACA) for the financial years 2012-13 and 2013-14 on MCA 21 website.

The Committee noted that the Respondent had certified Form 23AC of M/s. Equinox Land Projects India Limited in his professional capacity and after due investigation by Director (Discipline) in the matter, the Respondent was held prima facie guilty only in respect of the following two allegations and accordingly the extant proceedings were limited to following two allegations only:

- Despite being asked by the Complainant Department, the Respondent had failed to provide/produce his working papers in response to the notice of the Complainant.
- That the Respondent had certified and uploaded incomplete and false documents (23AC and Form 23ACA) for the financial years 2012-13 and 2013-14 on MCA 21 website.

(ii) In respect to allegation pertaining to non-submission of working papers by the Respondent to the Complainant department, it is seen that the Director (Discipline) in his Prima facie opinion dated 16th May 2024 has opined that the Respondent was expected to submit his working papers in response to the notice of the Complainant to help the Complainant Department in investigation against the Company, but he neither submitted any response nor submitted his working papers to the Complainant Department. In addition to the above, the Director (Discipline) viewed that the Respondent has not even bothered to submit the working papers when specifically called for by the Director (Discipline) vide its letter dated 20.03.2024 (D-2). In the absence of response from the Respondent either to the Complainant Department or to the Disciplinary Directorate, it was viewed that the Respondent has not maintained any working papers as required

by SA-230 (Audit Documentation) read with SQC-1 and accordingly he was held prima facie guilty of professional misconduct falling within the meaning of item (7) of Part I of the Second Schedule to the Chartered Accountant Act, 1949.

(iii) In respect of allegation pertaining to certification and uploading of incomplete form 23AC & 23ACA for the financial year 2012-13 & 2013-14, it was opined that though Form 23AC & 23ACA filed for the financial years 2012-13 were in line with the requirements of the Companies Act, 1956, however, for the financial year 2013-14, it was observed that annexures to the balance sheet as on 31.03.2014 were not uploaded with form 23AC. Hence balance sheet attached with Form 23AC was considered incomplete in respect of financial year 2013-14 and the Respondent has given following certification in Form 23AC:

"I further certify that all required attachment(s) have been completely attached to this form" (C-25).

The Director (Discipline) viewed that despite specific certification made by the Respondent pertaining to enclosure of all the attachment, incomplete forms was certified by the Respondent for the financial year 2013-14. Accordingly, the Respondent was held prima facie Guilty of professional misconduct falling within the meaning of item (7) of Part I of the Second Schedule to the Chartered Accountant Act, 1949.

4. SUBMISSIONS OF THE RESPONDENT

It is observed that though the Respondent has failed to submit any Written Statement earlier at pre-prima facie opinion stage however, during the course of hearing, the counsel of the Respondent inter-alia made following written and verbal submission in his defence:

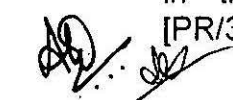
- 4.1 That according to Rules, any complaint instituted on behalf of a Government Department must be duly authorised by an officer not below the rank of a Joint Secretary or an Under Secretary to the Government of India. In the instant case, no such authorisation appears to have been furnished or annexed with the Complaint.
- 4.2 That the Director (Discipline) has assumed the role of the Complainant by unilaterally invoking clause (7) of part I of the Second Schedule of the Act and

effectively conflates the role of the Complainant and adjudicator, which is impermissible in law and violates principles of natural justice.

- 4.3 That the statutory period of seven years prescribed for retaining audit documentation is already elapsed on the date of filing of Complaint as the audit in question is pertained to FY 2012-13 and 2013-14. Therefore, he was under no legal or professional obligation to retain or produce audit working papers till the filing of the instant Complaint.
- 4.4 That there is no documentary evidence produced by the Complainant department to substantiate that any request for working papers was made and in the absence of such evidence, the allegation that the Respondent failed to reply or provide working papers is entirely baseless and unsubstantiated.
- 4.5 That in respect of allegation of incomplete filing of forms without annexures, even if assumed to be true, does not render the form false or misleading, nor it amounts to misconduct, especially when the main balance sheet itself was fully prepared, certified, and filed.

5. FINDINGS OF THE COMMITTEE

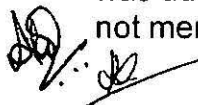
- 5.1 The Committee first considered various technical objections raised by the Counsel of the Respondent in respect of instant Complaint and deliberated as follows:
- i. In respect of deficiency pertaining lack of proper authorization of the Complaint, the Committee noted that the instant Complaint has been signed by Mr. Vineet Rai who is the Deputy Registrar of Companies, West Bengal. It is further seen that the Complaint is accompanied by authorization letter dated 03.04.2019 (C-44 to C-46) signed by Deputy Director, MCA which itself mentions that the said letter is issued with the approval of the Competent Authority. Accordingly, in the Committee viewed that the Complaint has been filed with due authorisation of the competent authority and accordingly the plea of Respondent pertaining to authorisation was rejected by the Committee.
 - ii. Regarding non-mentioning of relevant clauses and unilaterally invoking of clause by the Director (Discipline) the Committee noted that Board of Discipline in the case of Mr. N.R. Some Gowda vs CA. V. Padmavathy [PR/311/15/DD/56/2016/BOD/465/2018] held following:



"Further, the onus to formulate a prima facie opinion as to the misconduct rests with the Director (Discipline) and therefore, premised on the pleadings filed which contains the allegations and documents placed on record, it the Director (Discipline) which has to first formulate a prima facie opinion on the alleged misconduct. Therefore, notwithstanding: the assertions as to the particular clause of misconduct by a complainant, the Director (Discipline) shall, after perusing the material available, conclude as to existence a: otherwise of the misconduct alleged. This is also apparent from the provisions of various sub clauses of Rule 9(2){a} of the Misconduct Rules, 2007, which requires the Director (Discipline) to place the matter before the Board of Discipline, if the misconduct alleged falls within the First Schedule and before the Disciplinary Committee if the alleged misconduct falls within the Second Schedule or both under the First and Second Schedule. This also supports the view that the sifting of the allegations to identify the clauses of misconduct is to be performed by the Disciplinary Directorate. Also, the complainant can be a statutory authority, a member of the Institute who is well versed with the provisions of the Act or even a member of public who may not be familiar with the provisions of the Act. In such a scenario, to give a pedantic interpretation to the provisions of the Act and the Rules making it incumbent on a complainant to specify specific clauses of misconduct would be denying the remedy otherwise available under the statute. If the allegations stated in the complainant do not fall within any specified clauses of professional misconduct, the same may however be a case of "other misconduct" and the ICAI would be within jurisdiction to proceed further on the allegations. Thus, the non-mentioning of clauses pertaining to "misconduct" does not in any manner vitiate the proceedings."

On consideration of aforesaid, plea of Respondent stating that the Director (Discipline) cannot unilaterally invoke the clauses if the Complainant has not specified the relevant clauses, has been rejected by the Committee.

- iii. Regarding lapse of time limit required for retaining working papers vis-à-vis date of filing of Complaint, the Committee noted that during the course of hearing the Counsel of the Respondent stated that the Complainant Department has sought working papers from the Respondent in writing which was duly received by the Respondent somewhere during 2015, however, it did not mentioned the specific working papers required by them. He further stated



that after receipt of such letter from Complainant Department, the Respondent has also verbally spoken to the concerned official of the Complainant department to ascertain as to which working papers are required by them.

When the Committee asked the counsel of the Respondent to submit the copy of such communication made by the Complainant department, the counsel of the Respondent informed that the said letter is not available with the Respondent. He also failed to produce any evidence to substantiate that the working papers were afterwards submitted by the Respondent to the Complainant Department. Based on the verbal submission of counsel of the Respondent that the Complainant department has sought working papers from Respondent in writing somewhere during 2015, the Committee opined that the Respondent was very well in the position of furnishing the working papers, more so, when audit report of the subject Company the financial year 2013-14 was signed on 2nd September 2014 (C-28 to C-32).

In this context, the Committee also observed that Delhi High Court in "*Ashish Agrawal Vs Institute of Chartered Accountants of India*" has stated following: -

"12. It would be pertinent to firstly note that Rule 12 does not expressly debar the Director (Discipline) from entertaining a complaint merely because it may relate to acts of misconduct committed seven years prior to the same being lodged. The said Rule also does not prescribe that a complaint would not lie if it be preferred seven years after the alleged misconduct was committed. Rule 12 is founded on the satisfaction of the Director Discipline that the circumstances envisaged and stipulated therein render it impracticable to conduct an enquiry. That satisfaction may be arrived at if the Director be of the considered opinion that it would be difficult to gather evidence in connection with the complaint made or where it be of the view that the member would find it difficult to lead evidence to defend himself effectively in the proceedings contemplated. The Director could arrive at the aforesaid conclusions either on account of the time that may have elapsed since the commission of the misconduct or on account of other changes that may tend to make the enquiry "procedurally inconvenient or difficult" to hold. It is in the aforesaid circumstances that the Director "may refuse" to entertain a complaint preferred seven years after the commission of the misconduct."

Accordingly, the Committee rejected the aforesaid plea of Respondent that statutory period of seven years prescribed for retaining audit documentation has

already elapsed on the date of filing of Complaint since the Respondent has admitted having duly received the communication from the Complainant's department in the year 2015 itself which was well within the time limit falling after signing of financial statement by him on 2nd September 2014.

- 5.2 After deliberating on technical objections raised by the counsel of the Respondent, the Committee deliberated following on the merits of the case:

Committee pursued Form 23AC of financial year 2013-14 (C-15 to C-25) certified by the Respondent. The Committee noted that the Respondent has made following certification in the said form:

"It is hereby certified that I have verified the above particulars (including attachment(s)) from the records of Equinox Land Projects India Limited and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form."

On perusal of aforesaid declaration given by the Respondent, the Committee viewed that having made a declaration regarding completeness of attachments of the forms, the Respondent cannot escape the responsibility casted upon him under the Companies Act for submission of complete documents along with such e-form 23AC on MCA Portal.

The Committee further noted that accounts are an integral part of the balance sheet as stated in general instructions of the Schedule VI of the Companies Act, 1956. The Committee also noted that sub section (1) of section 211 provides that the balance sheet of the Company shall be in form set out in Schedule VI.

Subsection (1) of section 211:

(1). Every balance sheet of a company shall give a true and fair view of the state of affairs of the company as at the end of the financial year and shall, subject to the provisions of this section, be in the form set out in Part I of Schedule VI.

The Committee also considered that Para 3 of General Instructions of Schedule VI states as under:



Para 3 of General Instructions of Schedule VI states as under:

Para 3: Notes to accounts shall contain information in addition to that presented in the Financial Statements and shall provide where required (a) narrative descriptions or disaggregation's of items recognized in those statements and (b) information about items that do not qualify for recognition in those statements.

Each item on the face of the Balance Sheet and Statement of Profit and Loss shall be cross-referenced to any related information in the notes to accounts.

The Committee on consideration of aforesaid, opined that the Respondent was duty bound for ensuring that all the attachment(s) required in Form 23AC have in fact been duly and completely attached to this form, however, since he failed to ensure the same in respect of Form 23AC for the financial year 2013-14, he was considered grossly negligent in his duty.

Thus, the Committee held Respondent Guilty in respect of both the allegations pertaining to non-submission of working papers and filing of incomplete form 23AC for financial year 2013-14. Accordingly, the Committee decided to hold the Respondent **Guilty** of professional misconduct falling within the meaning of Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

6. CONCLUSION

Thus, in the considered opinion of the Committee, 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.

Sd/-

(CA. Prasanna Kumar D)
PRESIDING OFFICER

Sd/-

(Ms. Rani S. Nair, IRS (Retd.))
GOVERNMENT NOMINEE

Sd/-

(Shri Ajaib Singh, IA&AS (Retd.))
GOVERNMENT NOMINEE

Sd/-


(CA. Chandrashekhar Vasant Chitale)
MEMBER

Sd/-

(CA. Vishnu Kumar Agarwal)
MEMBER

DATE:10-09-2025

PLACE:NOIDA


CA. Vishnu Kumar Agarwal / Assistant Director
Chartered Accountants / Disciplinary Character
The Institute of Chartered Accountants of India
New Delhi, India, 110 002, India-201301 (CA)
ICAI Bhawan, C-1, Sector-1, Noida-201301 (G.P.O.)