

**BOARD OF DISCIPLINE**

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

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**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**

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**FILE No: PPR/MISC/590/2018/DD/07/INF/2019/BOD/757/2024**

**CORAM: (PRESENT IN PERSON)**

**CA. Rajendra Kumar P, Presiding Officer**  
**Ms. Dolly Chakrabarty, Government Nominee**  
**CA. Priti Savla, Member**

**IN THE MATTER OF:**

**CA. Rajesh Mehta (M. No. 503886), Hisar in Re:**

**Date of Final Hearing** : 09<sup>th</sup> December 2025  
**Place of Final Hearing** : ICAI Bhawan, New Delhi

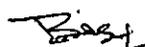
**PARTY PRESENT (Through Video Conference:**

**Respondent** : CA. Rajesh Mehta  
**Counsel for Respondent** : CA. C V Sajan

**FINDINGS:**

**BACKGROUND OF THE CASE:**

1. The present matter originated from an email dated 3<sup>rd</sup> July 2018 received by the Ethical Standards Board (ESB) of the Institute of Chartered Accountants of India (ICAI) from a member of the Institute, wherein an image of a visiting card purportedly used by CA. Rajesh Mehta, Hisar (the Respondent), was forwarded for examination. The query raised before the ESB was whether the use of a visiting card containing the Respondent's photograph and mention of certain certificate courses was permissible under the ethical framework of the Institute, particularly in the context of the Regional Council elections of ICAI.
2. Upon examination, the ESB, at its 142<sup>nd</sup> Meeting held on 20<sup>th</sup> July 2018, opined that member of the Institute, whether elected representatives or otherwise, are not permitted to print their photographs or mention certificate courses on visiting cards, in line with the earlier decisions of the Committee on Ethical Standards. The ESB accordingly forwarded the matter to the Disciplinary Directorate for further action.
3. Pursuant thereto, the Disciplinary Directorate sought an explanation from the Respondent. In his initial response, the Respondent stated that the visiting card merely reflected his name, address, and qualifications and did not amount to advertisement or solicitation. He further submitted that the certificate courses mentioned therein were duly completed by



him from ICAI and that the card was used in the context of his candidature for the Northern India Regional Council (NIRC) elections, with a bona fide intention to inform the electorate of his credentials.

4. Considering the material on record, the matter was treated as "Information" under Rule (7) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, and a formal information letter was issued to the Respondent calling for his Written Statement. In his Written Statement, the Respondent denied having published the impugned image himself and contended that the same might have been circulated by third parties without his knowledge during the election period, possibly with an intent to harm his goodwill and electoral prospects.
5. On examination of the information, the Written Statement, and the documents available on record, the Director (Discipline) observed that the visiting card in question contained the Respondent's photograph along with multiple professional and certificate qualifications, including certificate courses conducted by ICAI. It was further noted that as per the decisions and clarifications issued by the Committee on Ethical Standards, the use of photographs on visiting cards and the mention of certificate courses by members in practice are prohibited, as such practices amount to solicitation and advertisement of professional attainments.
6. Accordingly, the Director (Discipline), vide prima facie opinion dated 16<sup>th</sup> March 2022, concluded that the Respondent was prima facie guilty of Professional Misconduct under Items (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949. The matter was thereafter placed before the Board of Discipline, which, at its 231<sup>st</sup> Meeting held on 23<sup>rd</sup> August 2022, observed that since the issue was intertwined with the Regional Council elections, it would be appropriate to seek the views of the Election Panel of ICAI regarding any violation of the Election Code of Conduct. Accordingly, the Director (Discipline) was advised to seek such views and to reconsider the matter in light thereof.
7. Despite a clarification being sought from the concerned authorities, no response was received. In the absence of any new facts or material, and reiterating the findings recorded earlier, the Director (Discipline), vide opinion dated 9<sup>th</sup> July, 2024, reaffirmed his prima facie view that the Respondent was guilty of Professional Misconduct under Items (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949, thereby placing the matter for further consideration in accordance with law.
8. The Director (Discipline) vide his Prima Facie Opinion dated 09<sup>th</sup> July 2024, held the Respondent Guilty in respect of the allegation made out in the instant complaint for the reasons as recorded in the said PFO.

**CHARGE ALLEGED:**

9. It is alleged that the Respondent has used visiting card probably during pre-election period of NIRC Regional Council Elections, 2018 wherein he has advertised the certificate courses done by him.

**BRIEF OF PROCEEDINGS HELD:**

10. 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.	27 <sup>th</sup> December 2025	Adjourned at the request of the Respondent.
2.	09 <sup>th</sup> December 2025	Matter heard and concluded.

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**OBSERVATIONS OF THE BOARD:**

11. The Board of Discipline considered the present matter in accordance with the provisions of Section 21A of the Chartered Accountants Act, 1949. The Respondent appeared virtually along with his Counsel and made detailed submissions in defence. The Board carefully examined the Prima Facie Opinion of the Director (Discipline), the material available on record, and the oral as well as written submissions advanced on behalf of the Respondent.
12. At the outset, the Board noted that the allegations against the Respondent arose from the use of a printed card during the election process of the Northern India Regional Council (NIRC) of ICAI. The Respondent's Counsel contended that the impugned card was not a visiting card in the professional sense, but an election-related communication intended solely for members of the Institute, for the limited purpose of conveying the Respondent's candidature and credentials during the election process. It was further submitted that the card did not contain the name of the Respondent's professional firm and was not used for solicitation of professional work of clients.
13. The Board observed that the material on record did not establish that the impugned card was used as a professional visiting card or for advertisement or solicitation of professional services. The Board also took note of the fact that the communication was addressed exclusively to the Chartered Accountant fraternity in the context of elections and not to the general public. Importantly, the Board noted that no complaint had been filed against the Respondent before the Election Cell or the Election Tribunal of ICAI, which are the appropriate forums for adjudicating disputes or alleged violations arising out of the election process and the Election Code of Conduct.
14. The Board further observed that, despite the earlier direction to seek the view of the Election Panel, no material or opinion from the Election Cell had been placed on record indicating that the Respondent's conduct amounted to a violation of the Election Code of Conduct. In the absence of any such finding by the competent election-related authority, and in the absence of any specific prohibition brought on record under the election rules applicable at the relevant time, the Board was of the view that the matter could not be conclusively treated as Professional Misconduct under Items (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949.
15. Having regard to the totality of facts and circumstances, the nature and purpose of the card in question, the limited audience to whom it was addressed, and the absence of any complaint or adverse finding by the Election Cell or Tribunal, the Board is of the considered opinion that the conduct of the Respondent does not amount to professional misconduct as alleged.
16. In view of the above, the Board of Discipline holds that the Respondent **Not Guilty** of Professional Misconduct under Items (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949, and the matter is disposed of accordingly.

**CONCLUSION:**

17. Thus, in conclusion, in the considered opinion of the Board, the Respondent is '**Not Guilty**' of Professional Misconduct under Items (6) and (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949. 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.



18. Ordered Accordingly. The Case stands Disposed of.

Sd/-  
CA. Rajendra Kumar P  
Presiding Officer

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

Sd/-  
CA. Priti Savla  
Member

Date:16-01-2026

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

  
बिष्वनाथ तिवारी / Bishwa Nath Tiwari  
वरिष्ठ कार्यकारी अधिकारी / Senior Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
आई.सी.ए.आई., नवन, सी-1, सेक्टर-1, नोडा-201301 (उ.प्र.)  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)