

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – IV (2025-2026)]
[Constituted under Section 21B of the Chartered Accountants Act, 1949]

Findings under Rule 18(17) read with Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007

File No:- [PR/97/2021-DD/133/2021/DC/1851/2024]
In the matter of:

Shri Rachhpal Singh
Tehsil Malerkotla,
Faizgarh,
Sangrur, Himtana,
Punjab – 148023

.....Complainant

Versus

CA. Anshul Mittal (M. No. 529794)
Partner, M/s Krishan K Mittal & Co (FRN 001219N)
Chartered Accountants
Flat No 1, Angel Apartments,
Above Shiv Mandir,
Shimla (Himachal Pradesh) – 171006

.....Respondent

MEMBERS PRESENT:

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

DATE OF FINAL HEARING : 08th November 2025

PARTY PRESENT:

CA. Anshul Mittal – Respondent (Through VC)

1. **Background of the Case:**

Shri Rachhpal Singh (the Complainant) has filed a complaint in Form 'I' against CA. Anshul Mittal (M. No. 529794), Partner, M/s Krishan K Mittal & Co (FRN 001219N), Chartered Accountants, Shimla/Delhi (the "Respondent" & "Respondent Firm" respectively).

2. **Charges in brief:**

- 2.1. The Council of the Institute of Chartered Accountants of India has mandated the members in practice to mention the firm registration number allotted by the Institute on all reports or certificates issued on or after 1st October 2010. But there were various reports and certificates on which the signatures of the Respondent had been found with no such particulars mentioned.
- 2.2. The Council has made generation of UDIN mandatory for every signature of Full time Practicing Chartered Accountants in respect of all certificates, GST, and Income Tax Audit, the non-compliance of UDIN directive may attract Disciplinary Proceedings as per Clause (1) of Part-II of Second Schedule of The Chartered Accountants Act, 1949. Various certificates have allegedly been signed by the Respondent without generating and mentioning UDIN.
- 2.3. A turnover certificate in respect of Mr. Sanjeev Kumar S/o Mr. Lal Chand signed by M/s Vikas Gaurav & Associates had been found. The turnover declared by the Respondent Firm (i.e., M/s Krishan K Mittal & Co.) in provisional income and expenditure in respect of same client for the same period was contradictory. The said income and expenditure had been uploaded in the tender application for transportation of food grains of Department of Food, Civil Supplies and Consumer Affairs, Punjab. As per tender document, tenderer must have minimum turnover from transportation work of food grains of Government agencies in any one financial year out of previous three financial years i.e., from 2017-18 to 2019-20 depending upon the capacity of cluster applied for. Mr. Sanjeev Kumar had applied for capacity "Above 1,00,000 MT" and the corresponding minimum turnover required was Rs. 4,00,00,000. However, as per the experience / no dues certificate attached, the total turnover amounts to Rs. 1,91,25,535/-. Such huge differences in turnover can be considered as a malpractice by the Respondent as the turnover had been overstated to make the tenderer eligible for the tender.

3. **The relevant issues discussed in the Prima facie opinion dated 11th December 2023 formulated by the Director (Discipline) in the matter in brief, are given below:**

3.1 The charges mentioned in Para 2.1 to Para 2.3 have been categorized into four broader groups for examination mentioned as under:

- (i) Alleged documents / reports / certificates which are contended by the Respondent as to be forged documents but wherein the requirement of mentioning FRN or UDIN was mandatory.
- (ii) Alleged documents / reports / certificates which are admitted by the Respondent to be issued or signed by him.
- (iii) Provisional Income & Expenditure account of 'Mr. Sanjeev Kumar' wherein the turnover is allegedly overstated to make tenderer eligible for the tender, but which are contended by the Respondent as to be forged documents.

3.2. Regarding **charge as mentioned in para 3.1 (i) and (iii) above**, Annexures 1 to 10, which included provisional balance sheets, provisional income and expenditure accounts, and provisional receipts and payment accounts of certain entities as on 09.03.2020 and 31.03.2020, the Complainant had raised an issue concerning the Respondent's omission of the firm's registration number on these reports/financial documents. On perusal, it was observed that the seal bearing the name of M/s Krishan K Mittal & Co., i.e., the Respondent's firm, was affixed on these documents. However, it was noteworthy that the firm's registration number was conspicuously absent from the aforementioned documents. It was pertinent to reiterate that the Chartered Accountants in practice were mandatorily required to mention/include the firm's registration number, as allocated by the Institute, on all reports or certificates issued on or after 01.10.2010. Therefore, the absence of the Respondent firm's registration number on the alleged documents was a clear deviation from the prescribed mandatory requirement.

3.3 Regarding Annexures 19 to 20, encompassing the provisional balance sheet and Trading & Profit and Loss account of 'M/s The Guru Nanak Operator Association, Amargarh,' compiled by the Respondent from its books of accounts and signed on March 15, 2020, the Complainant had alleged that the Respondent failed to generate a Unique Document Identification Number (UDIN) for these reports/financial documents. In this regard, FAQ no. 126 on the applicability of UDIN, as cited above, clarified that it was mandatory to generate UDIN and non-generation of UDIN for mandatory documents amounted to non-adherence of Council guideline/decision.

3.4 With respect to Annexures 31 to 32, encompassing the provisional balance sheet and income & expenditure account of 'Sanjeev Kumar S/o Lal Chand,' signed on 09.07.2020, the Complainant had alleged a discrepancy in the turnover declared in the provisional income & expenditure account compared to the turnover certificate signed by M/s Vikas Gaurav & Associates for the same period. Upon examination, it was evident that in the certificate signed by another CA firm/CA on 11.07.2020, it was certified that Mr. Sanjeev Kumar had gross receipts of Rs. 3,93,51,532/- from 01.04.2019 to 31.03.2020. Conversely, in the provisional income & expenditure account signed by the Respondent, 'receipts from transportation' for the same period were reported as Rs. 4,30,50,250/-. The Complainant contended that this provisional income & expenditure account was submitted in the tender application for transporting food grains for the Department of Food, Civil Supplies, and Consumer Affairs, Punjab. In this tender, Mr. Sanjeev Kumar applied for a capacity of 'above 1,00,000 MT,' with a corresponding minimum turnover requirement of Rs. 4 crores. The Complainant further asserted that according to various experience/no dues certificates, the total turnover of Mr. Sanjeev Kumar amounted to Rs. 1,91,25,535/-. Allegedly, the Respondent overstated the turnover in Mr. Sanjeev Kumar's provisional income & expenditure account to qualify him for the tender. In light of these allegations, it was noted that the working papers retained by the Respondent in relation to reporting of transportation receipts of Rs. 4.30 crores in Mr. Sanjeev Kumar's provisional income & expenditure account were essential for a thorough examination of the matter.

3.5 In response to the allegations made by the Complainant against the Respondent concerning Annexures 1 to 10, 19 to 20, and 31 to 32 of the complaint, the Respondent, in his Written Statement, had refuted any association with these documents, asserting that they were entirely forged. However, the Respondent failed to provide any supporting documentary evidence to substantiate his claim made at the Written Statement stage. Notably, the Directorate had explicitly requested a report or opinion from a government-authorized Forensic Signature Expert at the Rule 8(5) stage to validate the authenticity of the signatures on the contested documents. But the Respondent failed to provide any such report. It was also noteworthy that despite alleging the forgery of his signatures, the Respondent did not initiate or file any formal complaint in any relevant forum to address the purported forgery, which was quite incomprehensive. Consequently, the Respondent's

assertions were perceived as afterthoughts in the absence of concrete evidence and his failure to pursue claims of forgery through established channels. Due to the absence of substantiating evidence and lack of actions taken by the Respondent, it was viewed that no benefit could be extended to the Respondent at this stage. Accordingly, the Respondent was held prima facie GUILTY of Professional Misconduct falling within the meaning of Clause (7) of Part I and Clause (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

3.6 With regard to **charge as mentioned in para 3.1 (ii) above**, Annexures 21 to 22 showed that the provisional balance sheet and income & expenditure account of 'Sh. Ram Pal S/o Brij Lal' had been compiled by the Respondent from its books of accounts and had been signed on 30th July 2020. The Respondent had admitted in the Written Statement that he had prepared and signed these documents. However, the Respondent claimed that due to technical constraints, he could not generate a Unique Document Identification Number (UDIN) for them at that time. The Respondent had taken a defence that a proper note had been given by him as per the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016). In this regard, it was firstly pertinent to note that the alleged documents did not contain any specific note explaining the non-generation of UDIN. Additionally, as per FAQ no. 126, it was observed that the Council Decision mandated the generation of UDIN and thus, the failure to generate UDIN for mandatory documents was considered as a violation of the Council guidelines in this case. Accordingly, the Respondent was held prima facie **GUILTY** of Professional Misconduct falling within the meaning of Clause (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

3.7 The Director (Discipline) in his Prima Facie Opinion dated 11th December 2023 opined that the Respondent was Prima Facie **GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I and Clause (1) of Part II of Second Schedule to the Chartered Accountants Act, 1949. The said Clauses of the Schedule to the Act, states as under:

Clause (7) of Part-I of Second Schedule

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

X X X X X X

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

Clause (1) of Part II of Second Schedule:

“A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he-

X X X X X X

“(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council”

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	05 th March 2021
2.	Date of Written Statement filed by the Respondent	01 st June 2021
3.	Date of Rejoinder filed by the Complainant	Dated NIL (received on 12 th August 2021)
4.	Date of Prima Facie Opinion formed by Director (Discipline)	11 th December 2023
5.	Written Submissions filed by the Respondent after PFO	10 th May 2024
6.	Documents submitted by the Respondent	04 th November 2025

5. Written Submissions filed by the Respondent:

The Respondent vide his submissions dated 10th May 2024, inter-alia, made the submissions which are given as under: -

- (i) The Respondent did not file a complaint because, per ICAI guidelines, documents without UDIN and detail of firm/member should not be accepted by any department without verification.
- (ii) In August 2022, during the proceeding of the police investigation, he came to know about forged documents, which he had not signed, even without UDIN and other mandatory information, were accepted for tenders without any verification from him. After knowing all this forgery, he filed a police complaint on August 25, 2022.
- (iii) He fully cooperated with the police department throughout their investigation into the forgery and consistently made a statement that he had not sign these documents.

- (iv) Police department registered an FIR in March 2023, and he has not been charged under any section as his name does not appear in the list of accused. All parties who applied for the tender based on forged documents have been found guilty.
- (v) Due to technical issues, he could not generate UDIN.

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

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

S. No.	Date of meeting(s)	Status
01	16 th July 2025	Part heard and adjourned
02	03 rd November 2025	Part heard and adjourned
03	08 th November 2025	Hearing Concluded and Decision Taken

- 6.2 On the day of hearing on 16th July 2025, the Committee noted that the Respondent was present through VC and appeared before it. The Committee noted that the Complainant was not present despite the fact that notice of the hearing was duly served upon him. 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 against him and whether he pleads guilty. The charges as contained in prima facie opinion were also read out. On the same, the Respondent replied that he is aware of the charges and pleaded 'Not Guilty' to the charges levelled against him. 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 future date. With this, the case was adjourned.
- 6.3 On the day of hearing on 03rd November 2025, the Committee noted that Respondent was present through VC and appeared before it. However, the Complainant was not present despite the fact that notice of the hearing was duly served upon him. The Respondent denied signing certain documents provided by the complainant, asserting that his signatures were forged. He submitted a forensic report confirming the forgery and clarified that he had digitally signed audit reports for two entities, Janta Truck Operator Association and Guru Nanak Truck Operator Association, but the physical signatures on the documents were not his. He explained that he had provided digitally signed copies of the balance sheets and profit and loss accounts to

the client after they misplaced the physically signed copies. The respondent also stated that the police department found the complainant and other parties guilty of forgery, though he did not possess the official documentation of the police findings. Regarding the UDIN allegations, the respondent admitted that he had failed to generate UDIN for two certificates issued to the complainant due to technical issues at the time. He explained that the tender department accepted the documents without the UDIN, and he believed generating it later would not be effective. The Committee noted the submissions of the Respondent and instructed him to submit digitally signed copies of the balance sheet and profit and loss account for the Guru Nanak Truck Operator Association and any available documentation from the police inquiry confirming the forgery. With this, the matters were part-heard and adjourned.

6.4 On the day of hearing on 08th November 2025, the Committee noted that the Respondent was present through VC and appeared before it. However, the Complainant was not present despite the fact that notice of the hearing was duly served upon him. The Committee noted that it had requested specific documents from the Respondent including certain digitally signed documents and a copy of the FIR. The Respondent informed that he has submitted the required documents, including a Google-translated version of the FIR. The Respondent submitted that the FIR was filed against various parties who applied for the tender, but he is not one of the accused. He further stated that the FIR was initiated after the complainant filed a case in the High Court, alleging that certain documents were falsely signed. The High Court subsequently ordered the police to investigate the matter, during which the Respondent maintained that the documents in question were not signed by him. The Committee noted the submissions of the Respondent. The Committee enquired about the final outcome of the FIR, to which the Respondent he does not have the final report. He also mentioned that he obtained the FIR copy from another source as he was not directly involved in the case.

6.5. 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 decided on the conduct of the Respondent.

7. **Findings of the Committee: -**

- 7.1 With regard to **charge as mentioned in para 3.1 (i) and (iii) above**, the Committee noted that the Charge rests on the allegation that the Respondent had issued and signed the documents forming part of Annexures 1 to 10, 19 to 20 and 31 to 32, and that such documents suffered from deficiencies such as absence of FRN/UDIN and contained overstated figures.
- 7.2. It is noted that the Respondent, from the inception of the proceedings, has denied having signed or issued the said documents and has consistently taken the plea that the signatures appearing thereon were forged.
- 7.3 It is noted that it is an admitted position on record that the Hon'ble High Court, in connected proceedings, directed the police authorities to verify the genuineness of the signatures appearing on the impugned documents. Pursuant thereto, a police investigation was conducted.
- 7.4 The Committee took note of the fact from the submission of the Respondent that, during such investigation, the police authorities found that the signatures on the disputed documents were forged. Significantly, the Respondent has not been taken as an accused in the said criminal proceedings, whereas the parties who had used the forged documents were proceeded against.
- 7.5 The Committee reviewed the documents submitted by the Complainant and the Respondent, including the forensic report provided by the Respondent. The forensic analysis established that the signatures on the disputed documents were not made by the Respondent. Further, the Respondent has consistently maintained that the signatures were forged and not his own. The Respondent has also provided digitally signed copies of the relevant documents, which corroborate his claim that the physical signatures on the disputed documents were not his. The Committee finds the forensic evidence and the Respondent's submissions credible and consistent, and there is no evidence to suggest that the Respondent was involved in the forgery of the signatures.
- 7.6 The Committee noted that the High Court directed the police to file an FIR and conduct an inquiry into the matter. The Respondent cooperated fully with the police investigation, providing all necessary documents and explanations. The FIR was

filed against other parties involved in the tender process as per the submission of the Respondent.

- 7.7 in view of the foregoing, the Committee concludes that the first charge against the Respondent is unsubstantiated and lacks merit. The evidence presented does not establish any culpability on the part of the Respondent in relation to the alleged forgery of signatures on the disputed documents. Accordingly, the Committee holds the Respondent **Not Guilty** of the first charge.
- 7.8 With regard to **charge as mentioned in para 3.1 (ii)**, the Committee noted that the Respondent has admitted issuance and signing of Annexures 21 to 22, and the sole allegation pertained to non-generation of UDIN.
- 7.9 The Committee further noted the submission of the Respondent that, during the relevant initial period of implementation of the UDIN mechanism, there were technical constraints and transitional difficulties.
- 7.10 It is also a matter of record that the UDIN Directorate of the Institute had, during the initial phase, adopted a lenient and facilitative approach, including the introduction of amnesty / relaxation measures to address non-compliances arising out of the initial stage of the system.
- 7.11 The Respondent explained the non-generation of UDIN for certain certificates (Annexures 21 to 22) issued during the initial year of UDIN implementation. He stated that the omission occurred due to technical issues and challenges faced during the early phase of the UDIN system's launch. The Respondent mentioned that he was unable to generate the UDIN at the time of issuing the certificates due to these difficulties.
- 7.12 The Respondent also highlighted that the ICAI had introduced a Scheme to address such instances of non-compliance with UDIN requirements during the initial phase of its implementation. This scheme was designed to provide relief to members who faced challenges in generating UDIN due to technical or procedural issues. The Respondent emphasized that non-generation of UDIN was not intentional but rather a result of the difficulties encountered during the early adoption of the system.

7.13 The Committee is of the considered view that the existence of such amnesty schemes and the lenient view taken by the UDIN Directorate during the initial implementation period constitute a relevant mitigating circumstance. The lapse alleged against the Respondent is procedural in nature, unaccompanied by any allegation of falsity of contents, mala fide intention, or any loss caused to stakeholders.

7.14 The Committee noted the Respondent's explanation and the mitigating circumstances surrounding the non-generation of UDIN and decided to extend benefit of doubt to the Respondent. Thus, the Committee finds the Respondent **Not Guilty** of any professional misconduct on this charge.

8. **Conclusion:**

In view of the findings stated in above paras, vis-a-vis material on record, the Committee gives its charge wise findings as under:

Charges (as per PFO)	Findings	Decision of the Committee
Para 2 as above	Para 7.1 to 7.14 as above	<p>Not Guilty- Clause (7) of Part I and Clause (1) of Part II of Second Schedule to the Chartered Accountant Act 1949</p>

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 CA Anshul Mittal
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 CA Anshul Mittal
 Chartered Accountant
 CA Anshul Mittal

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 **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I and Clause (1) of Part II of Second Schedule to the Chartered Accountant Act 1949.

10. **ORDER**

Accordingly, in terms of Rule 19 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for closure of this case against the Respondent.

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

Sd/-
(ADV. VIJAY JHALANI)
GOVERNMENT NOMINEE

Sd/-
(CA. MANGESH P KINARE)
MEMBER

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

DATE: 11th February 2026

PLACE: New Delhi

Jyotika

सीए. ज्योतिका / CA. Jyotika
उप सचिव / Deputy Secretary
अनुशासनसूचक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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