



भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PR/393/2021-DD/08/2022-DC/1858/2024

[DISCIPLINARY COMMITTEE [BENCH-II (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/393/2021-DD/08/2022-DC/1858/2024]

In the matter of:

Shri Je Kook Ryu

Managing Director, M/S Glotech Mold India Pvt. Ltd.
A-6/3 MIDC, Ranjangaon,
Taluka Shirur,
Pune- 412220.

.... Complainant

Versus

CA. Upendra Vasant Bodas (M No.041343)

M/S U.V. Bodas & Co.
Flat No. 2, Yashodhan Complex,
1561, Sadashiv Peth,
Pune- 411030.

.... Respondent

Members Present: -

CA. Charanjot Singh Nanda, Presiding Officer (in Person)

CMA. Chandra Wadhwa, Government Nominee (through videoconferencing)

CA. Mahesh Shah, Government Nominee (in Person)

CA. Pramod Jain, Member (in Person)

CA. Ravi Kumar Patwa, Member (in Person)

Date of Hearing : 30th December 2025

Date of Order : 06th February 2026

Bijl



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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1. The Disciplinary Committee vide its Findings under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 was, inter-alia, of the opinion that **CA. Upendra Vasant Bodas (M. No. 041343), Mumbai** (hereinafter referred to as 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.
2. 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 opportunity of being heard in person / through video conferencing and to make representation before the Committee on 30th December 2025.
3. The Respondent was present before the Committee on 30th December 2025 through video conferencing and made his verbal representation on the Findings of the Disciplinary Committee, inter-alia, stating that the instant complaint did not pertain to the truth and fairness of the financial statements. It related specifically to an inadvertent error in respect of brought forward losses. There has been no complaint or adverse observation from the Income Tax Department in relation to the said inadvertent reporting brought forward losses. He was not involved in filing the tax returns of the Complainant Company. While finalising the audit, he had calculated the likely tax liability for which the tax provision of Rs. 100 lakhs was made. During the relevant period, he migrated tax software from Tax Book to Winman. To avoid re-entering the data, he imported the XML file that had been uploaded on the Income Tax portal by the Complainant Company for earlier years. Since he had not filed returns for the earlier years, he relied excessively on the software import and regrettably this contributed the error. He admitted this lapse and assured the Committee that he shall exercise great caution henceforth. Considering his unblemished career of 37 years of profession, he requested the Committee to take a lenient view in the case.
4. The Committee considered the reasoning as contained in the Findings holding the Respondent Guilty of Professional Misconduct vis-à-vis verbal representation of the Respondent.
5. Keeping in view the facts and circumstances of the case and material on record including verbal representation of the Respondent on the Findings, the Committee concluded that there exists sufficient and conclusive evidence to establish that the Respondent, while acting as Tax Auditor of the Complainant Company for AY 2015-16, failed to exercise due care which is expected of him under the Chartered Accountants Act, 1949. The Committee held that the Respondent's act of certifying incorrect figures in the Tax Audit Report, amounts to professional negligence.



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6. Hence, professional misconduct falling within the meaning of Item (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949 on the part of the Respondent is clearly established as held in the Committee's Findings dated 26th December 2025 which is to be read in consonance with the instant Order being passed in the case.
7. Accordingly, the Committee was of the view that ends of justice will be met if punishment is given to the Respondent in commensurate with his Professional Misconduct.
8. Thus, the Committee, keeping in view the facts and circumstances of the case, material on record and representation of the Respondent before it, ordered that CA. Upendra Vasant Bodas (M No.041343), Mumbai be Reprimanded under Section 21B(3)(a) of the Chartered Accountants Act 1949.

Sd/-
(CA. CHARANJOT SINGH NANDA)
PRESIDING OFFICER

Sd/-
(CMA. CHANDRA WADHWA)
GOVERNMENT NOMINEE

Sd/-
(CA. MAHESH SHAH)
GOVERNMENT NOMINEE

Sd/-
(CA. PRAMOD JAIN)
MEMBER

Sd/-
(CA. RAVI KUMAR PATWA)
MEMBER

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बोलु नाथ थाकरी / Bholu Nath Thakri
वरिष्ठ संस्कारी अधिकारी / Senior Executive Officer
अनुसारान्तक नियोजनात्र / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
The Institute of Chartered Accountants of India
आई.सी.ए.आई., मुम्बई, सॉ-1, सेक्टर-1, नोएडा-201301 (U.P.)
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2025-26)]
[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/393/2021/DD/08/2022/DC/1858/2024]

In the matter of:

Shri Je Kook Ryu
Managing Director, Glotech Mold India Pvt. Ltd.
A-6/3 MIDC, Ranjangaon,
Taluka Shirur,
Pune-412220.

...Complainant

Versus

CA. Upendra Vasant Bodas (M No. 041343)
M/s U.V. Bodas & Co.,
Flat No. 2, Yashodhan Complex,
1561, Sadashiv Peth,
Pune- 411030.

...Respondent

MEMBERS PRESENT:

CA. Charanjot Singh Nanda, Presiding Officer (in person)
CMA. Chandra Wadhwa, Government Nominee (in person)
CA. Mahesh Shah, Government Nominee (in person)
CA. Pramod Jain, Member (in person)
CA. Ravi Kumar Patwa, Member (through Video Conferencing)

Date of Final Hearing: 19th September 2025

PARTIES PRESENT (through video conferencing):

Authorized Representative of the Complainant: Mr. Parmeshwar Kachare, Manager-Accounts along with Mr. Younghoon Kim- General Manager (Finance)

Authorized Representative of the Respondent: CA. Sharad Atmaram Vaze

Shri Je Kook Ryu, Managing Director, Glotech Mold India Pvt. Ltd., Pune -Vs.-CA. Upendra Vasant Bodas (M. No. 041343), Pune

1 BACKGROUND OF THE CASE:

- 1.1 In the extant case, the Complainant alleged that the Respondent, being Tax Auditor of M/s. Glotech Mold Pvt. Ltd. (hereinafter referred to as the Company), filed Income Tax Return (ITR) of the Company for the relevant years i.e., AYs 2009-10 and 2015-16. The Company received an Order issued by the Income Tax Department for the recovery of Rs. 1,04,28,700/- against ITR filed for the Assessment Year 2015-16.
- 1.2 While filing the Income Tax Return for the Assessment Year 2015-16 by the Respondent, set-off of Rs. 2,00,89,668/-, was claimed under the head "Unabsorbed Depreciation". The said Unabsorbed Depreciation loss pertaining to Assessment Year 2009-10 was already utilized for set-off in Assessment Year 2009-10. Hence, there was no benefit available to the Company for loss carried forward since Assessment Year 2010-11.
- 1.3 While filing return for the Assessment Years 2012-13 and 2015-16, the Respondent erred in capturing the loss and then utilising the same. Thus, eventually, the tax was paid on the lower end in Assessment Year 2015-16 by the Company relying on the computation made available to the Company. The Company suffered financial loss due to professional negligence of the Respondent.

2 CHARGE(S) IN BRIEF:

S.No.	Charge(s)	Prima Facie Opinion of the Director (Discipline)	Applicable Item of the Schedule to the Chartered Accountants Act 1949
1.	While filing the Return for the Assessment Year 2015-16, set-off of Rs. 2,00,89,668/-, was claimed under the head of "Unabsorbed Depreciation" whereas the said Unabsorbed Depreciation loss pertaining to Assessment Year 2009-10 was already utilised for set-off in Assessment Year 2009-10 resultantly causing loss to the Company.	Guilty	Item (7) of Part I of the Second Schedule

3 THE RELEVANT ISSUES DISCUSSED IN THE PRIMA FACIE OPINION DATED 08TH MARCH 2024 FORMULATED BY THE DIRECTOR (DISCIPLINE) IN THE MATTER IN BRIEF, ARE GIVEN BELOW: -

- 3.1 **With respect to the charge that the Respondent, while filing the Income Tax Return for Assessment Year 2015-16, claimed a set-off of ₹ 2,00,89,668/- under the head "Unabsorbed Depreciation," This amount had already been utilized for set-off in Assessment Year 2009-10. Therefore, its inclusion in the return for Assessment Year 2015-16 caused a loss to the Company:**

3.1.1 On perusal of records, the Tax Audit Report for Assessment Year (AY) 2015–16 was signed by the Respondent. Form 3CD for the same year, also signed by the Respondent, reported unabsorbed depreciation of ₹2,00,89,668/- for AY 2007–08.

3.1.2 The Company's ITR for AY 2015–16 similarly reflects that this depreciation amount was carried forward and set off in that year.

3.1.3 Furthermore, the Respondent, as the Tax Auditor for AY 2009–10, was aware that the same depreciation of ₹2,00,89,668/- had already been set off in that year. The Income Tax Return for AY 2009–10, signed by him, confirms this.

3.1.4 Therefore, there was no justification for including the same depreciation again in Form 3CD for AY 2015–16.

3.1.5 The Respondent cannot escape responsibility by claiming that Income Tax Return was filed by the Company, as he had a professional duty to ensure accuracy in the Tax Audit report. His failure to exercise due diligence and his gross negligence in certifying incorrect figures reflect a serious lapse in professional responsibility making him Prima Facie Guilty of Professional Misconduct within the meaning of Item (7) of Part I of the Second Schedule to the Chartered Accountant Act 1949.

3.2 Accordingly, the Director (Discipline) in his Prima Facie Opinion held the Respondent GUILTY of Professional Misconduct falling within the meaning of Item (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949. The said Item of the Schedule to the Act, state as under:

"Item (7) of Part I of the Second Schedule:

Professional misconduct in relation to chartered accountants in practice:

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;"

3.3 The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee at its meeting held on 10th April 2024. The Committee on consideration of the same, concurred with the reasons given against the charge(s) 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:

4.1 The relevant details of the filing of documents in the instant case by the parties are given below:



S. No.	Particulars	Date
1.	Date of Complaint in Form 'I' filed by the Complainant	22 nd December 2021
2.	Date of Written Statement filed by the Respondent	29 th March 2022
3.	Date of Rejoinder filed by the Complainant	27 th April 2022
4.	Date of Prima Facie Opinion Formed by Director (Discipline)	08 th March 2024
5.	Written Submissions filed by the Respondent after Prima Facie Opinion	Not filed
6.	Written Submissions filed by the Complainant after Prima Facie Opinion	Not filed

5 BRIEF FACTS OF THE PROCEEDINGS:

5.1 The details of the hearing(s) fixed and held/adjourned in said case is given as under:

S. No.	Particulars	Date of meeting(s)	Status
1.	1 st Hearing	17.05.2024	Part heard and adjourned
2.	2 nd Hearing	28.07.2025	Deferred due to paucity of time
3.	3 rd Hearing	19.08.2025	Part Heard and Adjourned
4.	4 th Hearing	19.09.2025	Concluded and Decision taken on the conduct of the Respondent.

5.1.1 During the first hearing held in the case on 17th May 2024, the Committee noted that the Complainant and the Respondent were present before it through video conferencing. Both the parties to the case were administered on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charge(s) alleged against him to which he replied in the affirmative. However, he pleaded Not Guilty to the charge(s) levelled against him. The Committee, looking into the fact that this was the first hearing, decided to adjourn the hearing in the case to a future date.

5.1.2 Thereafter, on the day of second hearing held in the case on 28th July 2025, the consideration of the case was deferred due to paucity of time.

5.1.3 Thereafter, on the day of third hearing held in the case on 19th August 2025, the Committee noted that the Authorized representative of the Complainant and the Respondent along with his Counsel was present before it through video conferencing. The change in the composition of the Committee since the last hearing held in the case was duly intimated to the parties to the case who were present before the Committee and were given an option of de-novo. The Respondent opted for the option of de-novo hearing. Thus, the Respondent was administered on Oath. The Committee enquired from the Respondent as to whether he was aware of the charge(s) alleged against him to which he replied in the affirmative. However, he pleaded Not Guilty to the charge(s) levelled against him.

Thus, the Committee decided to adjourn the hearing in the case to a future date so as to provide an opportunity to both the parties to the case to substantiate their case before it. With this, the hearing in the case was part heard and adjourned.

5.1.4 Thereafter, on the day of fourth hearing held in the case on 19th September 2025, the Committee noted that the authorized representative of the Complainant and the Counsel for the Respondent was present before it through videoconferencing. Subsequently, on being asked by the Committee to substantiate their case, the authorized representative of the Complainant informed that the Respondent wrongly claimed the set off of loss of Rs.2.0089 crores in the Assessment Year 2015-16 due to which Company had to bear the loss of Rs. 1.04 crores. The Counsel for the Respondent submitted that the Respondent never filed the return of income of the Complainant Company. In the Assessment Year 2015-16, the Complainant Company changed its software from Tax Base to Winman. So, instead of entering data in its entirety, the XML file was downloaded at that time and imported into the software.

After detailed deliberations, and on consideration of the submissions made, the Committee posed certain questions to the authorized representative of the Complainant and the Respondent which were responded to by them respectively.

5.1.5 Thereafter, the Committee, on consideration of the documents on record and the oral and written submissions of the parties to the case vis-à-vis facts of the case, concluded the hearing in the case and decided on the conduct of the Respondent.

6 **FINDINGS OF THE COMMITTEE: -**

6.1 With respect to the sole charge alleged against the Respondent, the Committee noted that the Respondent was the Tax Auditor of the Complainant Company for the Assessment Year 2009-10 and 2015-16. He was also the Statutory Auditor of the Complainant Company for the Financial Year 2014-15.

6.2 The Committee further noted that the Complainant Company contended that while filing their Return of Income for Assessment Year 2015-16, the Respondent had claimed a set-off of loss of Rs. 2,00,89,668/- under the head "Unabsorbed Depreciation". The said amount, however, pertained to Assessment Year 2009-10 and had already been fully utilized in that year. Consequently, there was no benefit available to be carried forward to subsequent years. Due to this erroneous set-off, the Company's taxable income was understated in AY 2015-16, leading to the Income Tax Department issuing a recovery Order for Rs. 1,04,28,700/-, thereby causing direct financial loss to the Company.

6.3 On perusal of the documents on record, the Committee noted the following series of relevant events in the case:

Assessment Year	Particulars	Depreciation Claimed/Reported	Signed/ Approved By	Date	Remarks/ Consequence
AY 2007-08	Unabsorbed Depreciation arising	₹2,00,89,668/-	—	—	Carried forward to subsequent years
AY 2009-10	ITR filed showing set-off	₹2,00,89,668/- (set off)	Respondent - as Tax Auditor	Filed in year 2009	Depreciation fully adjusted in this year
AY 2015-16	Change of Software by the Company	₹2,00,89,668/-	-	-	Incorrect data mapping by the software due to which the unabsorbed depreciation was shown as unclaimed

Shri Je Kook Ryu, Managing Director, Glotech Mold India Pvt. Ltd., Pune -Vs.-CA. Upendra Vasant Bodas (M. No. 041343), Pune

AY 2015-16	Tax Audit Report (Form 3CD) Change of Software by the Company	₹2,00,89,668/- (again shown as unabsorbed depreciation)	Respondent-as Tax Auditor	29 th Nov 2015	Incorrectly reported unabsorbed depreciation of Rs. 2,00,89,668/- as available balance despite already being set off in AY 2009-10
AY 2015-16	ITR filed	Figures as per TAR adopted	Company (e-filed)	30 th Nov 2015	Wrong claim of depreciation carried forward
FY 2021-22	Rectification by IT Dept.	Demand raised	Income Tax Department	—	Error detected and corrected during assessment

6.4 Thus, the Committee noted the following relevant details for the different Assessment Years in question (as brought on record by the Complainant Company):

Assess ment year	Loss of current year	Brought forward losses	Set-off of losses	balance available after Set-off of losses	Brought Forward Unabsorbed Depreciation	Unabsorbed Depreciation set-off in current year	Balance Unabsor bed Depreciat ion available after set- off
2009-10		2,00,89,668.00	2,00,89,668.00		2,00,89,668.00	2,00,89,668.00	
2010-11							
2011-12							
2012-13					2,00,89,668.00		
2013-14					2,00,89,668.00		
2014-15					2,00,89,668.00		
2015-16					2,00,89,668.00	2,00,89,668.00	

6.5 The Committee also noted that on being specifically asked at prima facie stage to provide the copy of tax computation from Assessment Years 2009-10 to 2015-16 certified/calculated by the Respondent, the Complainant Company, vide letter dated 11th June 2022 provided the copy of tax computation from Assessment Years 2009-10 to 2015-16. However, they did not bore any authentication from the Respondent. Thus, the Committee held that there is no conclusive evidence to indicate that the Respondent had a role in filing the Income Tax Return (ITR) of the Complainant Company for the relevant years i.e., AY 2009-10 and 2015-16.

6.6 As regard the role of the Respondent as a Tax Auditor of the Complainant Company for the Assessment Year 2015-16, the Committee on perusal of the Tax Audit Report (Form 3CD) for AY 2015-16 in respect of the Complainant Company noted that unabsorbed depreciation of Rs. 2,00,89,668/- pertaining to AY 2007-08 was explicitly reported as stated hereunder:

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Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
Assessment Year	Nature of loss allowance	Amount as returned	Amount as Assessed	Order U/S and Date	Remarks
2007-08	UD LOSS	20089668	20089668	143(1)	As per 143(1)

This figure was also reflected as brought forward depreciation of earlier years which had been set off under the head 'Details of Income after set off of brought forward losses of earlier years' in the Income Tax Return of the Complainant Company for AY 2015-16.

6.7 The Committee further on perusal of the Tax Audit Report (Form 3CD) for AY 2014-15 issued by the Respondent in respect of the Complainant Company noted that the following had been reported as brought forward loss or depreciation allowance to the extent available:

Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
Assessment Year	Nature of loss allowance	Amount as returned	Amount as Assessed	Order U/S and Date	Remarks
2006-07	UD LOSS	5996003	5996003	143(1)	As per 143(1)
2007-08	UD LOSS	14093665	14093665	143(1)	As per 143(1)

6.8 Thus, the Committee observed that the amount of brought forward loss or depreciation allowance, to the extent available, for two different assessment years, as reported in the Form 3CD for AY 2014-15 had been clubbed and reported as the amount of brought forward loss or depreciation allowance, to the extent available, for a single Assessment Year(i.e. AY 2007-08) in the Form 3CD for AY 2015-16. Resultantly, the same amount of unabsorbed depreciation(i.e. Rs. 2,00,89,668/-) which had already been claimed as set off in AY 2009-10 was shown as carried forward to the extent available in Form 3 CD for AY 2015-16.

6.9 The Committee noted that the Respondent, in this regard, contended that during AY 2015-16, the Company had changed its software from "Tax Base" to "Winman", and while importing XML data into the new software, the losses from earlier years (AYs 2012-13, 2013-14, and 2014-15) automatically got populated in the system database.

6.10 On specific query of the Committee during the hearing held on 19th September 2025 whether for the Assessment Year 2015-16 when in the Tax Audit report, he reported that the unabsorbed depreciation is allowed to be carried forward, did he verify the same, the Counsel for the Respondent admitted that to that extent it is the lapse of the Respondent. The Respondent relied on the software and whatever data that had been imported continued.

6.11 The Committee was of the view that, as the Tax Auditor, it was the professional responsibility of the Respondent to ensure that the particulars certified by him in Form 3CD were true and correct. The Respondent cannot absolve himself by shifting the responsibility to the Company or software used by it. The Committee was of the view that an auditor is required to exercise due diligence, professional competence, and apply his mind independently before certifying any information in statutory Forms. Moreover, the Counsel for the Respondent admitted during the

hearing on 19th September 2025 that "to that extent it was his lapse/mistake" which further corroborates his negligence. His reliance on automatically imported data in software without independent verification constitutes a clear dereliction of professional duty.

6.12 Based on the documents available on record and submissions made by both sides, the Committee concluded that there exists sufficient and conclusive evidence to establish that the Respondent, while acting as Tax Auditor of the Complainant Company for AY 2015-16, failed to exercise due care which is expected of him under the Chartered Accountants Act, 1949. The Committee held that the Respondent's act of certifying incorrect figures in the Tax Audit Report, amounts to professional negligence.

6.13 Accordingly, the Committee held the Respondent **Guilty** of Professional Misconduct falling within the meaning of Item (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949 for not exercising due diligence.

7 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 as above	Para 6.1 to Para 6.12 as above	Guilty- Item (7) of Part I of the Second Schedule

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

Sd/-
(CA. CHARANJOT SINGH NANDA)
 PRESIDING OFFICER

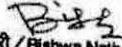
Sd/-
(CMA. CHANDRA WADHWA)
 (GOVERNMENT NOMINEE)

Sd/-
(CA. MAHESH SHAH)
 (GOVERNMENT NOMINEE)

Sd/-
(CA. PRAMOD JAIN)
 (MEMBER)

DATE : 26.12.2025
 PLACE : NEW DELHI

Sd/-
(CA. RAVI KUMAR PATWA)
 (MEMBER)

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 विध्यालय तिवारी / Bhawna Nath Tiwari
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 आई.सी.ए.आई. भवन, सी-१, सेक्टर-१, नोएडा-२०१३०१ (उ.प.)
 ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)