

BOARD OF DISCIPLINE

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

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

File No: PR/333/2020/DD/331/2020/BOD/712/2023

CORAM: (PRESENT IN PERSON)

CA. Rajendra Kumar P, Presiding Officer
Ms. Dolly Chakrabarty, Government Nominee

IN THE MATTER OF:

CA. Ravi Kumar (M. No. 530439)

Malighat, Chunna Bhatti

Muzaffarpur..... Complainant

Versus

CA. Rupesh Kumar (M. No. 530441)

S/o Arvind Prasad

Shahi Village & PO Damodarapur

Police Station- Kanti

Via Patahi,

Muzaffarpur..... Respondent

Date of Final Hearing : 16th January 2026

Place of Final Hearing : ICAI Bhawan, Lucknow

PARTY PRESENT (IN PERSON):

Complainant : CA. Ravi Kumar

FINDINGS:

BACKGROUND OF THE CASE:

1. As per the records available in the ICAI database, it is noted that the Complainant, the Respondent, and another Chartered Accountant, CA. Sugam Prasad, had constituted a partnership firm in the name and style of M/s RSR Kumar and Associates (hereinafter referred to as "the Firm") with effect from 08th June 2013. The Head Office of the Firm was established at Patna, Bihar, with the Respondent designated as the Head Office in-charge. On the same date, i.e., 08th June 2013, a branch office of the Firm was also opened at Muzaffarpur, Bihar, and the Complainant was appointed as the Branch in-charge of the firm. Both the Respondent and the Complainant continued to be partners of the Firm thereafter.
2. It is further noted that, over a period, disputes arose between the Complainant and the Respondent, primarily relating to the alleged resignation or retirement of the Complainant from the

Firm and the opening and operation of another office at Muzaffarpur by the Respondent while he continued to function as the Head Office in-charge at Patna. In the backdrop of these disputes, both parties began making representations and filing complaints before the Decentralized Office of ICAI at Kanpur from the year 2017 onwards. Additionally, multiple complaints were also filed by both parties against each other before Disciplinary Directorate.

3. The Director (Discipline), vide his Prima Facie Opinion bearing reference No. PR/333/2020/DD-331/2020 dated 09th November 2023, examined the sole allegation raised in the complaint by bifurcating it into two distinct legs. The First leg pertained to the alleged furnishing of false and misleading information regarding the constitution and style of the firm while obtaining registration of the trademark. The Second leg related to the allegation of unauthorized or illegal practice from Muzaffarpur prior to the formal approval granted by ICAI for the change in the head office address of the firm. In respect of the first leg of allegation, the Respondent was held Prima Facie "Guilty" of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule and in respect of the second leg of allegation, the Respondent was held "Not Guilty" of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 for the reasons as recorded in the said PFO which was accepted by the Board of Discipline.
4. Accordingly, the inquiry conducted by the Board of Discipline was restricted solely to the first leg of the allegation, namely, that the Respondent, in seeking registration of the trademark 'RSR Kumar and Associates' in his own name, had furnished false and/or misleading information to a government authority where the Respondent was held prima facie Guilty.

CHARGE ALLEGED:

5. It is alleged that the Respondent had obtained registration of the trademark "RSR Kumar & Associates" with the Controller General of Patents, Designs and Trademarks, Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, by furnishing misleading and incorrect information regarding the constitution and address of the firm. According to the allegation, the Respondent represented the firm as a proprietorship concern operating from Village and P.O. Damodarpur, P.S. Kanti, via Patahi, District Muzaffarpur – 843113, despite the fact that the firm was, in reality, a partnership firm registered with the Central India Regional Council (CIRC) of ICAI, in which both the Respondent and the Complainant were partners, and the Respondent was permitted only to operate the firm's office at Patna. It was further alleged that the trademark application was made on the false premise that the Respondent was providing chartered accountant services in his individual capacity under the name "RSR Kumar & Associates" at Muzaffarpur, without obtaining the requisite permission from the Council of ICAI. Additionally, it was alleged that the Respondent deliberately altered the firm's name by using "AND" in place of "&" and "RSR" in place of "R S R" with an intent to create confusion and mislead both ICAI and government authorities. In support of these allegations, reliance was placed on the partnership deed dated 01st August 2015, and the communication dated 20th November 2017, addressed to the Secretary, ICAI Kanpur Branch, which were stated to establish that the firm name "R S R" was being used as "RSR". It was also alleged that, by such actions, the Respondent had misled and cheated members of the public at Muzaffarpur by operating an unauthorized and illegal office without valid permission from ICAI, despite being permitted to run the firm's office only at Patna.

BRIEF OF PROCEEDINGS HELD:

6. The details of the hearings fixed and held in the instant matter are given as below:

S. No.	Date of Hearing	Status of hearing
1.	01 st September 2025	Adjourned at the request of Complainant.
2.	16 th January 2026	Matter Heard and Concluded.

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SUBMISSION OF THE PARTIES:

7. The Respondent, in his written submissions, categorically denied all allegations levelled by the Complainant and asserted that the complaint was baseless, misleading, and devoid of any supporting evidence. He contended that the complaint was motivated by personal animosity arising out of partnership disputes and was an attempt to harass him through disciplinary proceedings rather than to address any genuine professional misconduct.
8. The Respondent alleged that the Complainant, had himself acted in violation of the fundamental principles governing partnership by conspiring with an Income Tax Officer in or around October 2017 to assess and distribute the firm's assets without the Respondent's consent. He further submitted that the Complainant had unilaterally communicated with the bank for closure of the firm's sole bank account and had publicly made allegations through a Facebook post in August 2018 regarding a so-called "fake office" of the firm. According to the Respondent, these actions clearly demonstrated the Complainant's intention to dissociate from the partnership while simultaneously attempting to malign him.
9. The Respondent further stated that a full and final settlement had been made to the Complainant in November 2017, after which the Complainant unjustifiably refused to resign from the firm and continued to raise false and unsubstantiated allegations. He alleged that the Complainant had gone to the extent of lodging false police complaints and exerting pressure on the Respondent's mother to file an FIR, which was subsequently dismissed by the court. The Respondent emphasized that over the years, no credible evidence had been produced by the Complainant to substantiate allegations relating to malpractice, generation of black money, or corruption.
10. Regarding the registration of the trademark "RSR Kumar & Associates" in January 2019, the Respondent submitted that the registration was undertaken solely to safeguard the name and goodwill of the firm, particularly in circumstances where, according to him, no action was taken by the Complainant against alleged misuse of the firm's name. He clarified that the trademark was registered in the "word" category and was never intended to harm the Complainant or bring disrepute to the profession. He also expressed his willingness to modify or withdraw the trademark registration if so, directed by ICAI. On these grounds, the Respondent asserted that his conduct was bona fide and did not fall within the scope of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949.
11. The Complainant, on the other hand, strongly opposed the submissions made by the Respondent and contended that the Respondent had attempted to mislead ICAI from the outset by treating official communications from the Disciplinary Directorate as if they were personal complaints. According to the Complainant, this conduct reflected the Respondent's continued dishonest intent and disregard for the disciplinary process. It was alleged that despite having been held guilty in earlier disciplinary matters, the Respondent persisted in making false statements and advancing irrelevant and evasive arguments.
12. The Complainant further submitted that the Respondent had repeatedly violated the partnership deed, illegally shifted firm offices, misused trademark registration, and acted in contravention of directions issued by various authorities, including ICAI and government ministries, even during the COVID-19 lockdown period. The Complainant submitted that instead of acknowledging his alleged misconduct, the Respondent had attempted to suggest alternative courses of action to ICAI and others, which, according to the Complainant, demonstrated his intention to involve additional parties in unlawful activities. Emphasizing the seriousness and repetitive nature of the alleged misconduct, the Complainant urged the Board to disregard the Respondent's explanations, take note of his past disciplinary record, and impose strict punishment in the interest of maintaining the dignity and reputation of the profession.

OBSERVATIONS OF THE BOARD

13. At the outset, the Board noted that the Respondent vide his e-mail dated 15th January 2026 had sought an adjournment at the eleventh hour of the hearing stating therewith "Unfortunately,

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due to an unforeseen medical reason I am not in a position to attend or participate in the said hearing on the scheduled date. The situation is sudden and beyond my control, and hence my absence would be completely unintentional". In support, he attached a medical prescription of a doctor. Upon perusal of the medical prescription, it was observed that the medicines prescribed were only for diabetes and blood pressure, which did not constitute sufficient cause for adjournment. Accordingly, the request for adjournment was rejected by the Board and the matter was heard ex-parte in the absence of the Respondent.

14. During the hearing, the Complainant reiterated that the Respondent had obtained trademark registration in respect of the firm name. The Board examined the partnership deed dated 1st August 2015 placed on record and specifically drew the attention of the Complainant to the exact manner in which the firm name had been written and executed in the partnership deed. Upon such examination, it was observed that the partnership deed itself did not reflect the firm name in the manner approved and allotted by the ICAI. The Board noted that the Complainant had admittedly signed the partnership deed containing the firm name written without spaces between the letter's "R", "S" and "R", which was inconsistent with the name claimed to have been approved by the Institute. This discrepancy, in the view of the Board, went to the root of the matter and undermined the very foundation of the Complainant's allegation.
15. The Board further observed that the allegation of identical or misleading usage of the firm name could not be sustained when the partnership deed itself did not correctly record the firm name as approved by ICAI. The Board was of the considered view that unless the firm name was properly and accurately reflected in the partnership deed in accordance with ICAI approval, the question of alleging misuse or misrepresentation by the Respondent in the context of trademark registration did not arise. The Board also noted that any alleged similarity or distinction between "R S R & Associates" and "RSR and Associates" could not be conclusively examined in isolation when the foundational document itself suffered from such infirmity.
16. In view of the above, the Board concluded that the Complainant had failed to establish that the Respondent had furnished false or misleading information with respect to the constitution or style of the firm while obtaining the trademark registration. The discrepancies noted in the partnership deed, which had been executed and signed by the Complainant himself, substantially weakened the allegations raised. Accordingly, the Board held that the charge of "Other Misconduct" under Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 was not made out against the Respondent.

CONCLUSION:

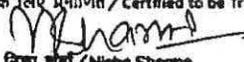
17. Thus, in conclusion, in the considered opinion of the Board, the Respondent is '**Not Guilty**' of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949. Accordingly, the Board passed an Order for closure of the case in terms 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

Date: 31-01-2026

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy


निशा शर्मा / Nisha Sharma

सहायक सचिव / Assistant Secretary

अनुशासन/अपराध विभाग / Disciplinary Directorate

भारतीय सचिवी सेवाकार संस्थान

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