



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/413/2019-DD/68/2020/DC/1929/2024]

In the matter of: -

Shri Ananta Kumar Sethi,
Registrar of Companies cum Official Liquidator,
The Office of the Registrar of Companies Liquidator
Corporate Bhawan, 3rd Floor,
CDA, Sector -1, Cuttack,
Odisha – 753014

.....Complainant

Versus

CA. Anil Kumar Patro P (M. No. 208848)
Partner, SCP & Co.
House No. 2, Plot No. 698,
Jayadurga Nagar,
Cuttack Road, DT – Khurda,
Bhubaneswar (Odisha)– 751 006

.....Respondent

MEMBERS PRESENT: -

- 1. CA. Prasanna Kumar D, Vice President, ICAI & Presiding Officer (In Person)**
- 2. Ms. Rani S. Nair, IRS (Retd.) (Government Nominee) (Through VC)**
- 3. Shri Ajaib Singh, IA&AS (Retd.) (Government Nominee) (In Person)**
- 4. CA. Vishnu Kumar Agarwal (Through VC)**

Date of Hearing : 20.01.2026

Date of Order : 05.02.2026

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1. That vide findings dated 22nd December 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 Disciplinary Committee was inter-alia of opinion that **CA. Anil Kumar Patro P (M. No. 208848)** (hereinafter referred to as 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.
2. 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 him an opportunity of being heard in person / through video conferencing and to make his written & verbal representation before the Committee on 20th January 2026.
3. The Committee noted that on the aforesaid date of the hearing held on 20th January 2026, the Respondent was present through video conferencing. The Committee noted that the Respondent has also made his written submissions to the findings of the Committee. The Committee noted that the Respondent has inter-alia made following written and verbal submissions to the findings of the Committee:
 - i. That his reporting that the Company did not have proper books of account for audit was not a bare assertion, but the substantive reason itself, namely the non-existence and non-availability of proper books and records forming the primary basis for audit verification and for any further detailed reporting.
 - ii. That paragraph 41 of AAS-28 (Auditor's Report) requires quantification of the effect of qualifications "unless impracticable." Where proper books and underlying records are not available, it becomes impracticable, and not reasonably possible for an auditor to quantify the effect of qualifications.
 - iii. That the impugned order does not determine whether the alleged error actually attracts liability for "gross negligence" in the discharge of professional duties, or whether it is a drafting mistake capable of correction and not reflective of a fundamental failure of due care. The absence of such analysis renders the finding arbitrary and disproportionate.
 - iv. That the impugned proceedings and findings are vitiated for breach of the principles of natural justice, as he was denied timely disclosure of material documents, particularly the relevant portions of the ROC investigation report, relied upon against him, thereby causing grave prejudice and rendering the adjudication procedurally unfair and legally unsustainable.

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4. The Committee noted that in the instant case, the Complainant has alleged that the Respondent, while acting as the Statutory Auditor of a Company namely M/s. Oscar Management Services Limited had issued Audit Reports for the financial years 2008-09, 2009-10, 2010-11 and 2011-12 which were general in nature and contained adverse/negative opinions without specifying reasons for such reporting. Such reporting is violative of Section 227 (4) read with Section 227 (3) of the Companies Act, 1956 and AAS-28 (The Auditor's Report on Financial Statements).

The Committee pursued the Audit Report issued by the Respondent for the aforesaid financial years and noted that though the Respondent in his further submission to Prima Facie Opinion has given a detailed & subjective reasoning for his negative reporting, nevertheless, he has failed to include the same in his audit report which is a clear violation of Section 227(4) of the Companies Act 1956. The Committee also noted that AAS-28 (The Auditor's Report on Financial Statements) which is mandatory in nature require that whenever an auditor expresses an opinion that is other than unqualified, a clear description of all the substantive reasons should be included in the report.

Upon perusal of the Audit Reports for FYs 2008-09, 2009-10 and 2010-11, the Committee observed that the Respondent had reported that the Company had not maintained proper books of account; the financial statements were not in agreement with the books; they did not comply with Accounting Standards and did not present a true and fair view. However, the Committee noted that despite such adverse reporting, the Respondent failed to state the reasons for the same in the audit reports, which is a clear violation of Section 227(4) read with Section 227(3) of the Companies Act, 1956 and AAS-28 (The Auditor's Report on Financial Statements), both of which mandatorily require disclosure of reasons whenever an opinion other than unqualified is expressed.

The Committee further noted that in respect of FY 2011-12, the Respondent's audit report contained inherent contradictions, wherein he stated that the Company had maintained proper books of account; the financial statements were in agreement with the books and comply with Accounting Standards, while simultaneously opining that the financial statements did not give the information required under the Companies Act, 1956 in the manner so required and give a true and fair view. The Committee rejected the Respondent's plea of typographical error and viewed such inconsistent and contradictory reporting, as well as the absence of reasons for adverse opinions in earlier years, as gross negligence and lack of due diligence on the part of the Respondent. 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.

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5. The Committee concurred with the reasoning as contained in the findings dated 22nd December 2025 holding the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.
6. Keeping in view the facts and circumstances of the case and the material on record including written and verbal submissions of the Respondent on the findings of the Committee, the Committee ordered that the Respondent, **CA. Anil Kumar Patro P (M. No. 208848)** be reprimanded along with a fine of Rs. 1,50,000/- (Rupees One Lacs and Fifty Thousand Only) to be paid within 60 days of receipt of this Order.

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

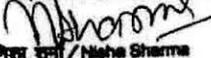
Sd/-

(CA. Vishnu Kumar Agarwal)
MEMBER

DATE: 05.02.2026

PLACE: New Delhi

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy


निशा शर्मा / Nisha Sharma

सहायक सचिव / Assistant Secretary

अनुशासन-सम्बन्धित विदेशालय / 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/413/2019-DD/68/2020/DC/1929/2024]

In the matter of:

Shri Ananta Kumar Sethi

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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) (In Person)
- iii) Shri Ajaib Singh, IA&AS (Retd.) (Government Nominee) (Through VC)
- iv) CA. Vishnu Kumar Agarwal, Member (Through VC)

CA

DATE OF FINAL HEARING : 10-10-2025
PLACE OF FINAL HEARING : Noida

PARTIES PRESENT (Through VC):

Complainant's Representative : Mr. Sourabh Raha, AROC
Respondent : CA. Anil Kumar Patro P
Counsel of the Respondent : CA. Narad Prasad Sahu

1. BRIEF OF THE DISCIPLINARY PROCEEDINGS: -

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

On the day of first hearing held on 24th July 2025, the Committee noted that the Respondent vide his email dated 23rd July 2025 had placed his adjournment request stating that he is out of station for audit works. 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.**

ii) Brief of the Disciplinary Proceedings held on 20th August 2025

On the day of hearing held on 20th August 2025, the Committee noted that the Complainant vide his email dated 13th August 2025 requested for adjournment of the case due to some preoccupation. Further the Respondent vide his email dated 18th August 2025 also placed his adjournment request stating that he is preoccupied in Income Tax filing work. The Committee considered the adjournment request of both, Complainant and 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 both the parties.**



iii) **Brief of the Disciplinary Proceedings held on 24th September 2025**

On the day of hearing held on 24th September 2025, the Committee noted that the Complainant was not present, however, the Respondent along with his Counsel was present through VC. Since the Respondent appeared before the Bench for the first time, he was put on oath. On being asked as to whether he is aware of the charges levelled against him and whether he pleads guilty, he replied that he is aware of the charges and pleaded Not Guilty. Thereafter the Counsel of the Respondent made his brief submissions in the matter. The Committee also posed various questions to Counsel of the Respondent. After hearing his submissions, the Committee decided to adjourn the hearing to a future date. With this the hearing in the matter was **Part heard and adjourned.**

iv) **Brief of the Disciplinary Proceedings held on 10th October 2025**

On the day of final hearing held on 10th October 2025, the Committee noted that the Complainant's representative and the Respondent along with his Counsel were present through VC. Thereafter, the Complainant's representative and the Counsel of the Respondent made their detailed submissions on the allegations. The Committee also posed questions to the Complainant's representative, Respondent and the Counsel of the Respondent. Thereafter, the Committee perused all the documents available on record along with the Prima Facie Opinion formed by the Director (Discipline). The Committee also considered the detailed written and/or verbal submissions made by the parties during the course of hearing. After due deliberations and keeping in view the facts and circumstances of the case, material on record and the verbal and/ or written submissions of the parties, **the Committee decided to conclude the hearing.**

2. **CHARGES IN BRIEF**

The Committee noted that in the Prima Facie Opinion dated 13th June 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-

(7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties"

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

That the Respondent was the Statutory Auditor of a Company, namely, M/s. Oscar Management Services Limited (hereinafter referred to as the "**subject Company**") for four financial years i.e., 2008-09, 2009-10, 2010-11 & 2011-12. The Complainant has raised certain allegations in respect of Audit Report issued by the Respondent for the aforesaid financial years. The Complainant has alleged that the Report made by the Respondent was general in nature without specifying any violations.

The Committee noted that in the instant case, the Director (Discipline) in his Prima Facie Opinion dated 13th June 2024 has opined that the Respondent in his Audit Report has given negative opinion in respect of said financial years 2008-09 (**W-35 & W-36**); 2009-10 (**W-46 & W-47**) & 2010-11 (**W-57 & W-58**) but has not provided the reason for such negative reporting which is a violation of Section 227 (4) read with Section 227 (3) of the Companies Act, 1956 and AAS-28 (The Auditor's Report on Financial Statements).

The Director (Discipline) further opined that though the Respondent has given negative opinion for aforesaid three financial years i.e., 2008-09 (**W-35 & W-36**), 2009-10 (**W-46 & W-47**) & 2010-11 (**W-57 & W-58**), however for financial year 2011-12 (**W-68 & W-69**) he has given a contradictory opinion wherein on one hand he has reported that the subject company's accounts read with significant accounting policies and notes thereon does not give the information required by the Companies Act, 1956, however,



on the other hand he has reported that the accounts give true and fair view in conformity with generally accepted accounting policies in India. 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.

4. **SUBMISSIONS OF THE RESPONDENT**

The Committee noted that during the course of hearing and also through his Written Statement the Respondent has inter alia made following submissions:

- 4.1 Despite repeated request, ROC has failed to provide him the relevant portion of its investigation report concerning him as well as allegations made against him, which is completely against the principle of natural justice.
- 4.2 That the reason for non-maintenance of proper books of account by the subject Company is attributed to the fact that its directors were first-generation businessmen who lacked basic knowledge of accounting & company law. Moreover, there was lack of a competent and experienced accountant.
- 4.3 Moreover, the discrepancies between the financial statements and the books of account arose solely from the ignorance, lack of awareness, and inexperience of both the Directors and the Accountant and such reporting requirement do not call for citation of any reasons.
- 4.4 Even though the Company was a Level III enterprise, however still several Accounting Standards (AS-1, 4, 5, 6, 9, 10, 13, 15, 16, 22, 28, 29) were applicable to it. But since the Company failed to meet the recognition, measurement, and disclosure requirements of these Standards, accordingly non-compliance was reported in respect of this Company.
- 4.5 That the word "oath" includes a solemn affirmation authorized by law to be made before a public servant or to be used for the purpose of proof whether in a court of justice or not. The deposition taken from him was not in the nature of solemn affirmation or declaration meeting the requirement of oath.

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- 4.6 The reporting that the accounts did not provide the information required under the Companies Act, 1956, nor give a true and fair view, was based on the Auditor's judgement considering multiple deficiencies, including non-maintenance of books as required under Section 209, non-adherence to the accrual system, improper classification and disclosure of investments, failure to ascertain carrying values, non-recognition of losses, absence of significant accounting policies, and non-compliance with the presentation requirements of Schedule VI.
- 4.7 That in respect of reporting for the financial year 2011-12, there was an unintentional typographical error in stating that the financial statements for FY 2011-12 gave a true and fair view, instead of correctly stating that they do not give a true and fair view.

5. **FINDINGS OF THE COMMITTEE**

- 5.1 The Committee noted that in the instant case, the Complainant has alleged that the Report given by the Respondent was general in nature without specifying any violations. The Complainant has alleged that the Respondent in his Audit Report has given a negative opinion in respect of financial years 2008-09 (**W-35 & W-36**); 2009-10 (**W-46 & W-47**), 2010-11 (**W-57 & W-58**) & 2011-12 (**W-68 & W-69**) and that such negative opinion was given by the Respondent without providing any reason for such negative reporting which is a violation of Section 227 (4) read with Section 227 (3) of the Companies Act, 1956 and AAS-28 (The Auditor's Report on Financial Statements).
- 5.2 The Committee noted that Section 227(2), 227(3) & 227(4) of the Companies Act 1956 which provides for duty of the auditor states as under:

Section 227 (2): *The auditor shall make a report to the members of the company on the accounts examined by him, and on every balance sheet and profit and loss account and on every other document declared by this Act to be part of or annexed to the balance sheet or profit and loss account, which are laid before the company in general meeting during his tenure of office, and the report shall state whether, in his opinion and to the best of his information and according to the explanations given to him, the said accounts give the information required by this Act in the manner so required and give a true and fair view –*



- (i) *in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year; and*
- (ii) *in the case of the profit and loss account, of the profit or loss for its financial year.*

Section 227(3): *The auditors' report shall also state –*

(a) whether he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purposes of his audit,

(b) whether, in his opinion, proper books of account as required by law have been kept by the company so far as appears from his examination of those books, and proper returns adequate for the purposes of his audit have been received from branches not visited by him,

(bb) whether the report on the accounts of any branch office audited under section 228 by a person other than the company's auditor has been forwarded to him as required by clause (c) of sub-section (3) of that section and how he has dealt with the same in preparing the auditor's report,

(c) whether the company's balance sheet and profit and loss account dealt with by the report are in agreement with the books of account and returns.

(d) whether, in his opinion, the profit and loss account and balance sheet comply with the accounting standards referred to in sub-section (3C) of section 211.

*(e) in **thick type** or in **italics** the observations or comments of the auditors which have any **adverse effect on the functioning of the company,***

Section 227 (4): *Where any of the matters referred to in clauses (i) and (ii) of sub-section (2) or in clauses (a), (b), (bb), (c) and (d) of sub-section (3) is **answered in the negative or with a qualification, the auditor's report shall state the reason for the answer.***

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The Committee also pursued the Audit Reports issued by the Respondent in respect of subject Company for three FY i.e., 2008-09 (**W-35 & W-36**); 2009-10 (**W-46 & W-47**) & 2010-11 (**W-57 & W-58**) and noted that Para 4 of his report states as under:

"4. Further to our comments in the annexure referred to paragraph 3 above, we report that:

a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.

*b) In our opinion, the company has **not kept proper books of accounts** as required by law, so far as it appears, from our examination of those books.*

*c) The Balance Sheet and the Profit & Loss account dealt with by this report **are not in agreement with the books of account***

*d) In our opinion, the Balance Sheet and Profit & Loss Account dealt with by this report **does not comply with the Accounting Standards** referred to in sub-section (3C) of Section 211 of the Companies Act, 1956*

e)

*f) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the significant accounting policies and notes thereon **does not give the information required by the Companies Act, 1956** in the manner so required and **does not give a true and fair view** in conformity with the accounting policies generally accepted in India."*

From pursual of aforesaid reporting the Committee noted that the Respondent has given a negative opinion in his report for the FY 2008-09, 2009-10 & 2010-11. The Committee noted that though the Respondent in his further submission to Prima Facie Opinion has given a detailed & subjective reasoning for his negative reporting, however, he has failed to include the same in his audit report which is a clear violation of Section 227(4) of the Companies Act 1956.

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- 5.3 The Committee also noted that **AAS-28 issued by ICAI on "The Auditor's Report on Financial Statements"** which is mandatory in nature require as under: -

"41. Whenever the auditor expresses an opinion that is *other than unqualified, a clear description of all the substantive reasons should be included in the report and, unless impracticable, a quantification of the possible effect(s), individually and in aggregate, on the financial statements should be mentioned in the auditor's report. In circumstances where it is not practicable to quantify the effect of modifications made in the audit report accurately, the auditor may do so on the basis of estimates made by the management after carrying out such audit tests as are possible and clearly indicate the fact that the figures are based on management estimates. Ordinarily, this information would be set out in a separate paragraph preceding the opinion or disclaimer of opinion and may include a reference to a more extensive discussion, if any, in a note to the financial statements."*

On pursual of provision of aforesaid provision of **Section 227(4)** and **AAS-28 (The Auditor's Report on Financial Statements)**, read with the reporting done by the Respondent in respect of financial years 2008-09 (**W-35 & W-36**); 2009-10 (**W-46 & W-47**) & 2010-11 (**W-57 & W-58**), the Committee observed that the law is very clear that whenever a negative or adverse reporting is done by an Auditor, he is required to state the reason as to why he has given an adverse or negative report. Accordingly, the Committee viewed that the Respondent has not only violated the provisions of Section 227(4) read with Section 227(3) but has also violated the provisions of AAS-28.

- 5.4 The Committee also pursued reporting done by the Respondent in respect of FY 2011-12 (**W-68 & W-69**) and noted that the Respondent has made following reporting in the same:

"4. Further to our comments in the annexure referred to in paragraph 3 above, we report that:

- a) *We have obtained all the information and explanation, which is the best of our knowledge and belief were necessary for the purpose of the audit.*

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- b) In our opinion, the **company has kept proper books of accounts** as required by law, so far as it appears, from our examination of those books.
- c) The Balance sheet and the Profit & Loss account dealt with by this report **are in agreement with the books of account**. In our opinion, the Balance Sheet and Profit & Loss Account dealt with by this report **does comply with the Accounting Standards** referred to in sub-section (3C) of Section 211 of the Companies Act, 1956
- d)
- e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the signification accounting policies and notes thereon **does not give the information required by the Companies Act, 1956** in the manner so required and **give a true and fair view** in conformity with the accounting policies generally accepted in India."

On pursual of aforesaid reporting done by the Respondent in respect of FY 2011-12 (**W-68 & W-69**), the Committee noted that there is not only contradiction in reporting done by the Respondent in respect of FY 2011-12 perse but there is also contradiction in his reporting with respect to preceding financial years i.e., 2008-09, 2009-10 & 2011-12. Considering the aforesaid contradiction, the Committee also rejected the plea of Respondent that there was a typographical error in his reporting done for FY 2011-12 since on one hand he has stated that proper books of accounts have been kept by the subject Company and that its Balance Sheet and Profit and Loss Account are not only in agreement with the books of accounts, but they also comply with all the relevant the Accounting Standards. On the other hand, he has stated that said accounts does not give information required by the Companies act and also does not give a true and fair view. Such contradictory in reporting was viewed as a gross negligence on the part of Respondent. Accordingly, the Committee decided to hold 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.



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.

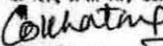
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Sd/-
(CA. Vishnu Kumar Agarwal)
MEMBER

DATE: 22.12.2025
PLACE: New Delhi

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Charan Singh / Charan Singh
कार्यकारी अधिकारी / Executive Officer
अनुशासनानुसंध निर्देशालय / Disciplinary Directorate
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