



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-IV (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.

File No.: PR/15/2021/DD/76/2021/DC/1849/2024

In the matter of:

**Mr. Ishwar Lal,
CP-87,
Pitampura
Delhi - 110034**

.... Complainant

Versus

**CA. Priya Gupta (M. No. 524036),
A-3/85, Sector -3
Rohini
New Delhi - 110085**

.... Respondent

MEMBERS PRESENT:

1. CA. Prasanna Kumar D, Presiding Officer (In person)
2. Ms. Dakshita Das IRAS (Retd.), Government Nominee (Through VC)
3. Adv Vijay Jhalani, Government Nominee (In person)
4. CA. Mangesh P. Kinare, Member (In person)
5. CA. Satish Kumar Gupta, Member (In person)

DATE OF HEARING: 21st January 2026

DATE OF ORDER: 10th February 2026

1. That vide Findings dated 05th January 2026 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 the opinion that **CA. Priya Gupta (M. No. 524036)** (hereinafter referred to as the **Respondent**) is **GUILTY** of Professional Misconduct falling within the meaning of Clause (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 a



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communication was addressed to her thereby granting an opportunity of being heard in person/ through video conferencing and to make representation before the Committee on 21st January 2026.

3. The Committee noted that on the date of hearing on 21st January 2026, the Respondent was present through video conferencing. During the hearing, the Respondent made verbal submissions and also referred to the written representation dated 13th January 2026 on the Findings of the Committee. The Committee noted the verbal and written representation of the Respondent dated 13th January 2026 on the Findings of the Committee, which, inter alia, are as under: -

- The Respondent acknowledged and accepted the Findings of the Disciplinary Committee conveyed vide letter dated 05th January 2026.
- The DIN details were taken from company documents. The Respondent contended that DIR-12 was certified by the complainant and the issue arose due to subsequent disputes.
- The Respondent respectfully submitted that the lapse occurred solely due to an inadvertent oversight and the work was carried out in good faith, without any mala fide intention or wrongful motive. She regretted the lapse and submitted that her overall professional conduct, which has otherwise remained compliant with the Standards, Ethics, and Discipline expected from a member of the Institute.
- The Respondent assured that due care shall be taken to avoid recurrence.

4. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct vis-à-vis verbal and written representation of the Respondent. The Committee noted that the issues/submissions made by the Respondent as aforesaid have been dealt with by it at the time of hearing under Rule 18.

5. Thus, keeping in view the facts and circumstances of the case, material on record including verbal and written representation of the Respondent on the Findings, the Committee noted that although the Respondent claimed that the DIN was available on the date of certification of Form DIR-12, the appointment and regularization were reflected with effect from 16th September 2019 and 30th September 2019 respectively. The Committee observed that the



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Respondent admitted the error and submitted that the certification was based on documents provided by the company, that there was no mala fide intention or gross negligence, and no loss or prejudice was caused.

6. After examining the statutory provisions relating to DIN under the Companies Act, 2013 and the relevant Rules, the Committee observed that possession of a valid DIN is a mandatory precondition for appointment as a director. It was established that the director did not have a DIN on the date of appointment approved by the Board, and yet the Respondent certified Form DIR-12 declaring compliance with the Act. The Committee held that the Respondent, while certifying the statutory e-form, failed to verify the existence of a valid DIN as on the date of appointment and thus did not exercise the level of due diligence expected of a Chartered Accountant. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 05th January 2026 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 the ends of justice would be met if punishment is given to her in commensurate with her Professional Misconduct.

8. Thus, the Committee ordered that the Respondent i.e. CA. Priya Gupta (M. No. 524036), be REPRIMANDED under Section 21B(3)(a) of the Chartered Accountants Act, 1949.

Sd/-

(CA. PRASANNA KUMAR D)

PRESIDING OFFICER

Sd/-

(MS DAKSHITA DAS, I.R.A.S (RETD.))

GOVERNMENT NOMINEE

Sd/-

(ADV VIJAY JHALANI)

GOVERNMENT NOMINEE

Sd/-

(CA. MANGESH P. KINARE)

MEMBER

Sd/-

(CA. SATISH KUMAR GUPTA)

MEMBER

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – IV (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.

File No: [PR/15/2021/DD/76/2021/DC/1849/2024]

In the matter of:

**Mr. Ishwar Lal,
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...Complainant

Versus

**CA. Priya Gupta (M. No. 524036),
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NEW DELHI- 110085**

...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 : 03rd November, 2025

PARTIES PRESENT:

**Complainant : Shri Ishwar Lal (In person)
Respondent : CA. Priya Gupta (Through VC)
Counsel for Respondent : CA. Ankush Garg (Through VC)**

1. **Background of the Case:**

1.1. According to the Complainant, Shri Narender Jha was appointed as the Director of the Company on 16.09.2019 whereas his DIN was approved on 14.10.2019. Hence, as per the Complainant, Shri Narender Jha was appointed 30 days before the approval of DIN. Such appointment is void-ab-initio as per the provision of Section 152(3) of the Companies Act, 2013. No board resolution of appointment of Shri Narender Jha was attached with Form DIR-12 certified by the Respondent.

2. **Charge(s) in brief:**

2.1. Shri Narender Jha was appointed as the Director of the Company on 16.09.2019 and regularized on 30.09.2019 in AGM whereas his DIN was approved on 14.10.2019. Hence, Shri Narender Jha was appointed 30 days before the approval of his DIN which is in violation of Section 152(3) of Companies Act, 2013. Respondent had certified Form DIR – 12 appointing Shri Narender Jha as director of the company w.e.f. 16.09.2019.

3. **The relevant issues discussed in the Prima Facie Opinion dated 22nd November 2023 formulated by the Director (Discipline) in the matter, in brief, are given below:**

3.1. The Complainant alleged that Shri Narender Jha was appointed as director of the Company w.e.f. 16.09.2019 and regularized on 30.09.2019 in AGM whereas his DIN got approved on 14.10.2019. Thus, such appointment of Shri Narender Jha was void ab-initio u/s 152(3) of the Companies Act, 2013. In this regard, the Respondent stated that the decision of appointment of a director is a matter of management of the Company and as on the date of certification of the form DIR-12, the appointee had valid DIN. As per the Respondent, the decision of appointment by the management is pre-requisite to obtain DIN, so that DIN obtaining form DIR-3 could be filed by a director of the Company. The DIN was obtained by the certification of the director of the Company and unless the board decide the appointment, the DIN for appointee cannot be obtained and hence, the allegation against the professional certifying the form is wrong and false. On the contrary, the Complainant stated that Respondent

herself agreed that the DIN was obtained on 14.10.2019 whereas the appointment was made much before i.e., w.e.f. 16.09.2019 and regularized on 30.09.2019. The Complainant stated that in such case, the Respondent should have stopped the appointment of Shri Narendra Jha as director w.e.f. 16.09.2019.

- 3.2. On perusal of the documents on record, it was noted that as per the e-mail received from MCA (C-45), DIN of Shri Narendra Jha got approved on 14.10.2019 and his date of appointment in DIR-12 has been shown as 16.09.2019.
- 3.3. It is clear that a person who intends to be appointed as a director in a Company needs to apply for DIN and as per Section 152(3) of the Companies Act, 2013, no person shall be appointed as a director of a Company unless he has been allotted the Director Identification number under Section 154. In this regard, it was felt relevant to mention the order issued by ROC Hyderabad on 24.01.2023 in the Petition No. ADJ. 152 of 2023 related to non-compliance of Section 152 of the Companies Act 2013 in the matter of M/s Oscar FX Private Limited which was in similitude with the instant allegation wherein the Company as well as the Officers in default were penalized for non-compliance of Section 152(3) of the Companies Act, 2013. In the extant matter, at the time of appointment in the board meeting held on 16.09.2019 and regularization of appointment in AGM on 30.09.2019, Shri Narinder Jha does not appear to have DIN as the same was allotted on 14.10.2019. The said fact was also clear from the Company's letter dated 16.09.2021 wherein it requested Shri Narendra Jha to provide DIN as soon as possible. Though the Respondent claimed that at the time of certifying DIRs-12 on 14.10.2019, DIN has been allotted to Shri Narinder Jha, yet appointment and regularization of Shri Narinder Jha as director has been shown retrospectively w.e.f. 16.09.2019 & 30.09.2019 respectively. Hence, Shri Narinder Jha was shown as appointed director of the Company for a period from 16.09.2019 till 13.10.2019, when he was not having DIN as required in terms of the requirement of Section 152(3) of the Companies Act, 2013. Hence, there was violation of the requirement of Section 152(3) of the Companies Act, 2013 but the Respondent while certifying the DIR-12 declared in the said form *that "I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidentals thereto no information material to this form has been suppressed"*. Thus, it

appears that the Respondent failed to exercise due diligence while certifying the DIR-12 for the appointment of Shri Narinder Jha as director of the Company.

- 3.4. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 22nd November 2023 opined that the Respondent was prima facie **Guilty** of Professional Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949.

Clause (7) of Part I of the 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."

- 3.5. The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 28th March 2024. The Committee on consideration of the same, concurred with the reasons given against the charges and thus, agreed with the prima facie opinion of the Director (Discipline) that the Respondent is prima facie GUILTY of Professional Misconduct falling within the meaning of Clause (7) of Part-I of 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:**

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	12 th March 2021
2.	Date of Written Statement filed by the Respondent	28 th April 2021
3.	Date of Rejoinder filed by the Complainant	28 th June 2021
4.	Date of Prima Facie Opinion Formed by Director (Discipline)	22 nd November 2023
5.	Written Submissions filed by the Respondent after PFO	10 th May 2024

5. **Written Submissions filed by the Respondent: -**

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

- (i) In the referred form DIR-12, all the mandatory attachments were attached.
- (ii) The form was certified by her on the basis of certified true copy of the Board Resolution, Appointment letter, DIR-2, DIR-8, MBP-1, DIR-12.
- (iii) There is no breach of professional ethics and trust. As such there is no connivance with any of the officer of the Company. The allegation is with mala fide intention by Mr. Ishwar Lal, the complainant and director of the company who himself has certified this form DIR-12.
- (iv) The certification by her is based on relevant documents attached with the form and there is no professional misconduct or negligence in certification of the form.
- (v) That there was no ignorance/inefficiency on her part in discharging my professional duties.
- (vi) She relied on the original signed copy of Appointment letter, Board resolution, DIR-2, MBP-8, MBP-1 and DIR-12 provided to us at the time of certifying the form on 14-10-2019.
- (vii) All these documents are dated as 16-09-2019.
- (viii) After going through the attached documents these documents do not seem to be suspicious.
- (ix) She did not have any reason to doubt the authenticity of these documents.
- (x) Later when she came to know about this allegation she asked for DIN approval date and came to know that the DIN was allotted on 14-10-2019
- (xi) She exercised diligently based on documents provided.

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

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

S.No.	Date of meeting(s)	Status
1.	16 th July 2025	Oath taken by Respondent and Adjourned.
2.	03 rd November 2025	Hearing Concluded and Decision taken.

- 6.2 On the day of hearing on 16th July 2025, the Committee noted that the Complainant was present in person while the Respondent and the Counsel for the Respondent were present through VC and appeared before it.
- 6.3 Being first hearing of the case, the Complainant and the Respondent were put on Oath. Thereafter, the Committee enquired from the Respondent as to whether she was aware of the charges against her and whether she pleads guilty. The charges as contained in prima facie opinion were also read out. On the same, the Respondent replied that she is aware of the charges and pleaded 'Not Guilty' to the charges levelled against her. 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.
- 6.4 On the day of hearing on 03rd November 2025, the Committee noted that Complainant was present in person and Respondent along-with Counsel was present through VC and appeared before it. The Committee noted that the allegations against the Respondent related to certification of DIR-12 without a valid DIN of Director. The Complainant alleged that the Respondent certified the appointment of an Additional Director on 16th September 2019 and regularized the appointment on 20th September 2019, despite the DIN being issued to him only on 14th October 2019. The Complainant further claimed that his DSC was misused, and cash withdrawals were made from the company during this period, alleging embezzlement of Rs. 65 lakhs. The Complainant also highlighted a resolution passed on 31st March 2019, stating that no business or reorganization should occur without his consent.

- 6.5 The Respondent's Counsel refuted the allegations, stating that the certification was based on signed documents provided by the company's Directors, which included valid DINs at the time of certification. The counsel argued that there was no malafide intention or gross negligence, and the error was due to oversight. The Respondent denied holding the Complainant's DSC and emphasized that the certification did not result in any loss or prejudice to the Registrar of Companies, shareholders, or the public.
- 6.6 The Committee noted that the matter before it was limited to the certification of DIR-12.
- 6.7 Based on the documents/material and information available on record and the oral and written submissions made by the Respondent, and on consideration of the facts of the case, the Committee concluded the hearing in subject matter and took the decision on the conduct of the Respondent.

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

The Committee noted the background of the case as well as oral and written submissions made by the Complainant and Respondent, documents / material on record and gives its findings as under: -

- 7.1 The Complainant alleged that the Respondent certified the appointment of an Additional Director on 16th September 2019 and regularized the appointment on 20th September 2019, despite the DIN being issued to him only on 14th October 2019. Additionally, the Complainant referred to a resolution passed on 31st March 2019, which stated that no business or reorganization should occur without his consent.
- 7.2 The Committee noted that at the time of appointment in the board meeting held on 16.09.2019 and regularization of appointment in AGM on 30.09.2019, Shri Narender Jha did not have DIN as the same was allotted on 14.10.2019. Though the Respondent claimed that at the time of certifying DIRs-12 on 14.10.2019, DIN has been allotted to Shri Narinder Jha, yet appointment and regularization of Shri Narinder Jha as director has been shown retrospectively w.e.f. 16.09.2019 & 30.09.2019

respectively. Hence, Shri Narinder Jha was shown as appointed director of the Company for a period from 16.09.2019 till 13.10.2019, when he was not having DIN as required in terms of the requirement of Section 152(3) of the Companies Act, 2013.

- 7.3 The Respondent through her Counsel submitted that the certification was based on signed documents provided by the company's Directors, which also include valid DIN on the date of certification. The Counsel argued that there was no malafide intention or gross negligence, and the error was due to oversight. The Respondent denied holding the Complainant's DSC and emphasized that the certification did not result in any loss or prejudice to the Registrar of Companies, shareholders, or the public. The counsel further clarified that the resolution cited by the Complainant pertained to business contracts and not to the Director's appointments. The Respondent also highlighted that the Complainant had a personal dispute with other Directors of the company, which might have motivated the allegations.
- 7.4 The Committee also noted the Respondent's submission that the resolution dated 31.03.2019 pertained to business contracts and did not restrict Director's appointment or reorganization within the company.
- 7.5 The Committee examined the submissions and evidence presented by both parties. On the allegation of certifying DIR-12 without a valid DIN, the Committee observed that the Respondent admitted to an error.
- 7.6 The Committee further noted that the Complainant had not initiated any penalty provisions on the Respondent under the provisions of the Companies Act regarding the alleged violation of certifying DIR-12 without a valid DIN.
- 7.7 The Committee noted that a person who intends to be appointed as a director in a Company needs to apply for DIN and a director cannot be appointed unless he has a valid DIN. On perusal of the requirement of the Companies Act, 2013 regarding DIN, the following requirements were observed: -

"Section 152(3) - No person shall be appointed as a director of a company unless he has been allotted the Director Identification Number under section 154 or any other number as may be prescribed under section 153."

“Section 153. Application for allotment of Director Identification Number.— Every individual intending to be appointed as director of a company shall make an application for allotment of Director Identification Number to the Central Government in such form and manner and along with such fees as may be prescribed.

Provided that the Central Government may prescribe any identification number which shall be treated as Director Identification Number for the purposes of this Act and in case any individual holds or acquires such identification number, the requirement of this section shall not apply or apply in such manner as may be prescribed.”

“Section 154. Allotment of Director Identification Number.— The Central Government shall, within one month from the receipt of the application under section 153, allot a Director Identification Number to an applicant in such manner as may be prescribed.”

“Section 156. Director to intimate Director Identification Number.— Every existing director shall, within one month of the receipt of Director Identification Number from the Central Government, intimate his Director Identification Number to the company or all companies wherein he is a director.”

“Section 158. Obligation to indicate Director Identification Number.— Every person or company, while furnishing any return, information or particulars as are required to be furnished under this Act, shall mention the Director Identification Number in such return, information or particulars in case such return, information or particulars relate to the director or contain any reference of any director.”

Relevant provisions related to DIN as given in The Companies (Appointment and Qualification of Directors) Rules, 2014 are as under:-

“9. Application for allotment of Director Identification Number before appointment in an existing company. - (1) Every applicant, who intends to be appointed as director of an existing company shall make an application electronically in Form DIR-3, to the Central Government for allotment of a Director Identification Number (DIN) along with such fees as provided under the Companies (Registration Offices and Fees) Rules, 2014

.....
9 (3)(b) Form DIR-3 shall be signed and submitted electronically by the applicant using his or her own Digital Signature Certificate and shall be verified digitally by a company secretary in full time employment of the company or by the managing director or director or CEO or CFO of the company in which the applicant is intended to be appointed as director in an existing company”

- 7.8 From the foregoing provisions, it is evident that any person proposed to be appointed as a Director of a company is mandatorily required to obtain a Director Identification Number (DIN) and, in terms of Section 152(3) of the Companies Act, 2013, no person shall be appointed as a Director unless such DIN has been duly allotted under Section 154 of the Act. In this regard, the Committee finds it pertinent to refer to the order of the Registrar of Companies, Hyderabad dated 24.01.2023 in Petition No. ADJ.152 of 2023, wherein non-compliance with Section 152 of the Companies Act, 2013 in the matter of M/s Oscar FX Private Limited resulted in imposition of penalties upon both the company and its officers in default for violation of Section 152(3).
- 7.9 In the instant matter, it stands established that at the time of the Board meeting held on 16.09.2019, wherein the appointment of Shri Narender Jha as Director was approved, as well as at the Annual General Meeting held on 30.09.2019, wherein such appointment was regularized, Shri Narender Jha was not in possession of a DIN. The DIN was allotted to him only on 14.10.2019. This position is further corroborated by the Company's letter dated 16.09.2019, wherein Shri Narender Jha was requested to furnish his DIN at the earliest.
- 7.10 Although the Respondent has stated that, on the date of certification of Form DIR-12 on 14.10.2019, the DIN had already been allotted, however, the Committee noted that the appointment and regularization of Shri Narender Jha were reflected retrospectively with effect from 16.09.2019 and 30.09.2019 respectively. Consequently, Shri Narender Jha was shown as occupying the position of Director from 16.09.2019 until 13.10.2019, despite not holding a DIN during this period, thereby contravening the mandatory requirement of Section 152(3) of the Companies Act, 2013. Notwithstanding this, the Respondent certified Form DIR-12 declaring therein that he had examined the provisions of the Companies Act, 2013 and that no material

information had been suppressed. The Respondent while certifying the DIR-12 declared in the said form that "I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidentals thereto no information material to this form has been suppressed".

7.11 The Committee further observed that the effective date of appointment of a Director is the date on which the Board of Directors approves such appointment. The records available on the MCA portal also reflect the date of appointment of Shri Narender Jha as 16.09.2019. In terms of the statutory mandate, a person must possess a valid DIN on or before the date of his appointment as Director. Thus, Shri Narender Jha ought to have had a DIN on 16.09.2019, which requirement was not fulfilled.

7.12 The Committee viewed that a Chartered Accountant, while certifying statutory e-forms under the Companies Act, 2013, is duty-bound to exercise reasonable care and due diligence. By certifying Form DIR-12 without verifying the existence of a valid DIN as on the date of appointment, the Respondent failed to ensure compliance with the requirements of Section 152(3) of the Companies Act, 2013 and did not exercise the level of due diligence expected of a professional in such circumstances. Accordingly, the Respondent is held Guilty of Professional Misconduct falling within the meaning of Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949.

8. **Conclusion:**

In view of the findings stated in 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 2.1	Para 7.1 to 7.12 as given above	GUILTY - as per Clause (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

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

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

Sd/-
(Adv. VIJAY JHALANI)
GOVERNMENT NOMINEE

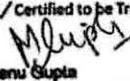
Sd/-
(CA. MANGESH P. KINARE)
MEMBER

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

DATE : 05th January 2026

PLACE : Noida

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy


मीनू गुप्ता / Meenu Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
भारतीय चरितेड अकाउंटन्स 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.)