



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/G/162/2024-DD/172/2024-DC/1942/2024]

In the matter of:

Shri Vijaya Simha Reddy,
Deputy Registrar of Companies,
Registrar of Companies, New Delhi,
Ministry of Corporate Affairs,
NCT of Delhi & Haryana,
4th Floor, IFCI Tower, 61, Nehru Place,
New Delhi – 110019

.... Complainant

Versus

CA. Rakesh Kant Khandelwal (M.No.072653)
M/s Malhotra Khandelwal & Co.
Chartered Accountants
42, First Floor,
Neelam Flyover, NIT
Faridabad–121001

.... 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 (Through VC)
4. CA. Mangesh P. Kinare, Member (In person)
5. CA. Satish Kumar Gupta, Member (Through VC)

DATE OF HEARING: 27th January 2026

DATE OF ORDER: 10th February 2026

1. That vide Findings dated 13th 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. Rakesh Kant Khandelwal (M.No.072653)** (hereinafter referred to as the **Respondent**) is

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GUILTY of Professional Misconduct falling within the meaning of Clause (7) of Part-I of Second Schedule of 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 communication was addressed to him thereby granting an opportunity of being heard in person/ through video conferencing and to make representation before the Committee on 27th January 2026.

3. The Committee noted that on the date of hearing on 27th January 2026, the Respondent was present through video conferencing and made verbal submissions on the findings of the Committee. An opportunity was given for the submission of written representations; however, the Respondent failed to file any written response/submissions. The Committee noted that the Respondent, in his submissions, inter alia stated, as under: -

- There is no provision that casts a duty upon a professional to verify whether the attached copy of financial statements contains original signatures of the directors of the company & of the Respondent.
- Any defect in filing Form AOC-4 is a curable defect and does not ipso facto render the Respondent liable for professional misconduct.
- He submitted that these were minor mistakes and requested to take a lenient view in his case.

4. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct vis-à-vis verbal submissions 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 submission of the Respondent on the Findings, the Committee observed that the Audit Report and Balance Sheet of M/s. Unik Springs India Private Limited for the FY 2014-15 to 2015-16 attached with Form AOC-4 did not bear the original signatures of the Respondent

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and the Directors of the Company and that only an "SD/-" copy had been filed with Form AOC-4 . This was found to be in contravention of Rule 8 of the Companies (Registration Offices and Fees) Rules 2014, read with Section 134(1) of the Companies Act, 2013, and Respondent failed to comply with said rule.

6. The Committee held that the Respondent failed to exercise due diligence in ensuring compliance with the mandatory statutory requirement that documents be duly signed prior to filed with Form AOC-4. Being a professional certifying the Form, the Respondent was expected to be fully aware of the applicable legal and regulatory requirements and to ensure strict compliance therewith. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 13th 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 commensurate with his Professional Misconduct.

8. Thus, the Committee ordered that the Respondent i.e. CA. Rakesh Kant Khandelwal (M.No.072653), Faridabad 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

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy


अरुण कुमार / Arun Kumar
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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 – 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/G/162/2024-DD/172/2024-DC/1942/2024]

In the matter of:

**Shri Vijaya Simha Reddy,
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.....Complainant

Versus

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42, First Floor,
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.....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 (Through VC)**

DATE OF FINAL HEARING : 02nd December 2025

PARTIES PRESENT:

**Complainant: Shri Vijaya Simha Reddy (Through VC)
Respondent: CA. Rakesh Kant Khandelwal (Through VC)**

1. **Background of the Case:**

- 1.1 As per the Complainant, they made an inspection into the affairs of M/s. Unik Springs India Private Limited (hereinafter referred to as the "Company") and observed that the Respondent was appointed as the statutory auditor of the Company during the FY 2014-15 to 2015-16.
- 1.2 The Complainant further stated that as per inspection report dated 28.05.2020 the Respondent was found to be indulged in acts of misconduct by concealment of facts and intentions to deceive the general public and government authorities which amounts to Professional Misconduct within the meaning of Chartered Accountants (procedure of Investigations of professional and Other Misconduct and Conduct of Cases) Rules, 2007.

2. **Charges in brief:**

- 2.1 In the Audit Report and Balance Sheet of the company for FY 2014-15 and 2015-16, under the head auditor's name, the signature is shown as 'SD/-' only. The said Audit report and Balance Sheet were filed with Ministry of Corporate Affairs in e-form AOC-4 which was certified by the Respondent himself. Therefore, the Respondent has failed to verify the fact that unsigned Audit report has been filed with Ministry of Corporate Affairs in Form AOC-4.

3. **The relevant issues discussed in the Prima facie opinion dated 18th September 2024 formulated by the Director (Discipline) in the matter in brief, are given below:**

- 3.1 The Respondent has failed to verify the fact that unsigned Audit report has been filed with Ministry of Corporate Affairs in Form AOC-4. In this regard, the relevant provision of Section 134 of the Companies Act 2013 and Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014 read as under:-

Section 134 of the Companies Act 2013:-

"(1) The financial statement, including consolidated financial statement, if any, shall be approved by the Board of Directors before they are signed on behalf of the Board by the chairperson of the company where he is authorized by the Board or by two directors out of which one shall be managing director, if any, and the Chief Executive

Officer, the Chief Financial Officer and the Company Secretary of the company, wherever they are appointed, or in the case of One Person Company, only by one director, for submission to the auditor for his report thereon

Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014:-

8. Authentication of documents. -

(1) An electronic form shall be authenticated by authorised signatories using digital signature.

(2) Where there is any change in directors or secretaries, the form relating to appointment of such directors or secretaries has to be filed by an continuing director or the secretary of the company.

(3) The authorised signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form. (emphasis added)

(4) Every person authorised for authentication of e-forms, documents or applications etc., which are required to be filed or delivered under the Act or rules made there under, shall obtain a digital signature certificate from the Certifying Authority for the purpose of such authentication and such certificate shall not be valid unless it is of class II or Class III specification under the Information Technology Act, 2000 (21 of 2000).

(5) The electronic forms required to be filed under the Act or the rules thereunder shall be authenticated on behalf of the company by the Managing Director or Director or Secretary of the Company or other key managerial personnel.

(6) Scanned image of documents shall be of original signed documents relevant to the e-forms or forms and the scanned document image shall not be left blank without bearing the actual signature of authorised person. (emphasis added)

(7) It shall be the sole responsibility of the person who is signing the form and professional who is certifying the form to ensure that all the required attachments relevant to the form have been attached completely and legibly as per provisions of the Act, and rules made thereunder to the forms or application or returns filed. (emphasis added)

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3.2 From the above provisions of Section 134(1) of Companies Act 2013 read with Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014, it is evident that the financial Statements of a Company are required to be signed by its two directors and scanned image of the said documents must be of original signed documents and must bear the actual signatures. It is pertinent to mention here that the Complainant's allegation is specifically against the copy of Financial Statements which are filed with ROC i.e., those financial statements which are attached to Form AOC-4 and thereafter, filed to ROC/MCA. In the instant case, the Respondent has certified the said Form AOC-4. In this regard the relevant extract of Form AOC-4 to be read as below:

"I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provision of the Companies Act 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act 2013 and were found to be in order.
2. All the required attachments have been completely and legibly attached to this Form.
3. **It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage."**

3.3 On perusal of Audit Report and Financial Statement attached with Form AOC-4 for FY 2014-15 and 2015-16 it is seen that original signatures of the Respondent and the Directors of the Company i.e., Mr. Amarjeet Singh Chawla and Mr. Dalip Kumar are missing and only the 'SD/- copy is attached with AOC-4 which is in violation of Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014. Furthermore, Form AOC-4 is certified by the Respondent, certifying the

completeness and correctness of the attached documents. Accordingly, it is viewed that it was incumbent upon the Respondent as certifying professional to ensure the accuracy and completeness of the information provided in the said Form AOC-4 and the documents attached therewith. Thus, it is viewed 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 in respect of the instant allegation..

3.4 Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 18th September 2024 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. The said items of the Schedule to the Act, states as under:

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 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 11th December 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 **GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I of second Schedule of 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:

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[Handwritten signature]

S.No.	Particulars	Dated
1.	Date of Complaint in Form 'I' filed by the Complainant	20 th March, 2024
2.	Date of Written Statement filed by the Respondent	23 rd May, 2024
3.	Date of Rejoinder filed by the Complainant	Not filed
4.	Date of Prima Facie Opinion formed by Director (Discipline)	18 th September, 2024
5.	Written Submissions filed by the Respondent after PFO	10 th March 2025

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

The Respondent *vide* letter dated 10th March 2025 had, inter alia, made the submissions which are given as under:-

- 5.1. The practicing professional only verify the particulars filled and of attachment from the original records. The Respondent has verified the same and found the same as per original and appended its signature and the same has not been disputed. There is no statutory instruction/direction anywhere either in the Companies Act, Rules or the instructions available for filing such Form in a particular way.
- 5.2. There is no provision which casts duty upon a professional to confirm that whether the attached copy contain signature. Further, the limited certification by the professional was having checked the figures with the originals instead the one which is alleged by Complainant.
- 5.3. There is also no law which mandates that only copy of original signed audit report and financial statement need to be uploaded (where the contents of the same are not in dispute) and the certification done by the Respondent as a professional in AOC-4 has limited purpose as stated therein, the guidelines issued under MCA-21 for filing AOC-4 does not cast duty on professional to check whether it is 'sd' copy or copy of signed audit report and financial statement.

5.4. It was the duty of the Company to upload the same any action for filing defective form AOC-4, the same is a curable defect and does not ipso facto make the Respondent liable alleging any professional misconduct.

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

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

S.No.	Date of meeting(s)	Status
1	05 th August 2025	Oath taken by Respondent and adjourned.
2	19 th November 2025	Adjourned at the request of the Respondent
3	02 nd December 2025	Hearing Concluded and decision taken

6.2. On the day of first hearing on 05th August 2025, the Committee noted that the Complainant and Respondent were present through VC and appeared before it. Being the first hearing of the case, the Respondent was put on oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges against him and whether he pleads guilty. The charges as contained in Prima facie opinion were also read out. On the same, the Respondent replied that he is aware of the charges and pleaded 'Not Guilty' to the charges levelled against him. In view of Rule 18(9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and conduct of cases) Rules, 2007, the Committee adjourned the case to a future date. With this, the case was adjourned.

6.3. On the date of hearing held on 19th November 2025, the Committee noted that the Respondent had sought an adjournment vide email dated 11.11.2025, stating that his wife was unwell and undergoing treatment, due to which he would be unable to attend the hearing. The Committee, acceding to said request, adjourned the matter.

6.4. On the day of hearing on 02nd December 2025, the Committee noted that the Complainant and Respondent were present through VC and appeared before it. The Committee asked the parties to make submissions. The Committee noted that the Respondent admitted to having submitted documents to the Ministry of Corporate affairs without affixing his signature and the Director of the company, attributing the lapse to an oversight arising from the instruction kit not explicitly mandating

signatures. The Respondent then requested the Committee to take a lenient view in the matter.

- 6.5. Based on the documents/material and information available on record and the oral and written submissions made by the parties, and on consideration of the facts of the case, the Committee concluded the hearing in subject 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 Committee noted that the charge against the Respondent is that in the Audit Report and the Balance Sheet annexed with Form AOC 4 for FY 2014-15 and 2015-16 under the head auditor name, the signature is shown as 'SD/-' only and the said Form AOC-4 has been certified by the Respondent. Hence, the Respondent has failed to verify the fact that unsigned Audit report has been filed with Ministry of Corporate Affairs in Form AOC-4.
- 7.2 In this regard, the Committee noted the relevant provisions of Section 134 of the Companies Act 2013 and Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014 which read as under:

Section 134 of the Companies Act 2013

"(1) The financial statement, including consolidated financial statement, if any, shall be approved by the Board of Directors before they are signed on behalf of the Board by the chairperson of the company where he is authorized by the Board or by two directors out of which one shall be managing director, if any, and the Chief Executive Officer, the Chief Financial Officer and the Company Secretary of the company, wherever they are appointed, or in the case of One Person Company, only by one director, for submission to the auditor for his report thereon.

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Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014

8. Authentication of documents. -

(1) An electronic form shall be authenticated by authorised signatories using digital signature.

(2) Where there is any change in directors or secretaries, the form relating to appointment of such directors or secretaries has to be filed by an continuing director or the secretary of the company.

(3) The authorised signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form. (emphasis added)

(4) Every person authorised for authentication of e-forms, documents or applications etc., which are required to be filed or delivered under the Act or rules made there under, shall obtain a digital signature certificate from the Certifying Authority for the purpose of such authentication and such certificate shall not be valid unless it is of class II or Class III specification under the Information Technology Act, 2000 (21 of 2000).

(5) The electronic forms required to be filed under the Act or the rules thereunder shall be authenticated on behalf of the company by the Managing Director or Director or Secretary of the Company or other key managerial personnel.

(6) Scanned image of documents shall be of original signed documents relevant to the e-forms or forms and the scanned document image shall not be left blank without bearing the actual signature of authorised person. (emphasis added)

(7) It shall be the sole responsibility of the person who is signing the form and professional who is certifying the form to ensure that all the required attachments relevant to the form have been attached completely and legibly as per provisions of the Act, and rules made thereunder to the forms or application or returns filed. (emphasis added)

7.3 From the above provisions of Section 134(1) of Companies Act 2013 read with Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014, the Committee noted that it is evident that the financial Statements of a Company are required to be signed by its two directors and scanned image of the said documents must be of original signed documents and must bear the actual signatures.

7.4 In the instant case, the Respondent has certified the said Form AOC-4. In this regard, the relevant extract of Form AOC-4 reads as below:

"I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provision of the Companies Act 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act 2013 and were found to be in order.
2. All the required attachments have been completely and legibly attached to this Form.
3. **It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage."**

7.5 On perusal of Audit Report and Financial Statement attached with Form AOC-4 for FY 2014-15 and 2015-16, the Committee noted that the original signatures of the Respondent and the Directors of the Company i.e., Mr. Amarjeet Singh Chawla and Mr. Dalip Kumar are missing and only the 'SD/- copy is attached with AOC-4 which is in violation of Rule 8 of the Companies (The Registration Offices and Fees) Rules, 2014 read with Section 134(1) of Companies Act 2013. It is evident that Form AOC-4 is certified by the Respondent, certifying the completeness and correctness of the attached documents.

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- 7.6 The Committee noted that the Respondent, during the hearing, has admitted that certain documents were submitted to the Ministry of Corporate Affairs (MCA) without affixing his signature and the signatures of the Directors of the company . The Committee further noted that the Respondent sought to explain the lapse by stating that the instruction kit issued by the MCA did not expressly mandate affixation of signatures on the documents, and that the omission occurred due to an oversight on the part of his staff. The Committee also noted that the Respondent has requested it to take a lenient view in the matter.
- 7.7 The Committee noted that the relevant Rule, which came into force with effect from 1st April 2014, required that documents submitted to the MCA shall be scanned and duly signed. The said requirement is statutory in nature and forms an essential component of compliance governing electronic filings with the MCA.
- 7.8 The Committee observed that the Respondent failed to exercise due diligence in ensuring compliance with the mandatory statutory requirement of signing documents prior to their submission. As a professional certifying the documents, the Respondent is expected to be fully conversant with the applicable laws, rules, and regulations and to ensure strict adherence thereto. The Committee viewed that the plea that the instruction kit did not specifically mention the requirement of signing cannot be accepted as a valid defence and does not absolve the Respondent of his professional responsibility.
- 7.9 Accordingly, the Committee was of the opinion that the Respondent has failed to exercise due diligence in filing e-Form AOC-4 which was certified by him.
- 7.10 In view of the above, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I of second Schedule of 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 as above	Para 7.1 to 7.10 as above	GUILTY - Clause (7) of Part I of second Schedule of the Chartered Accountants Act, 1949

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

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

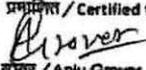
Sd/-
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GOVERNMENT NOMINEE

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

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

DATE: 13th January 2026

PLACE: Noida

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

अर्जुन गरोवर / Arju Grover
सहायक सचिव / Assistant Secretary
अनुशासनमूलक नियंत्रण / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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