

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/187/2017/DD/231/2017/BOD/749/2024

CORAM:

CA. Babu Abraham Kallivayalil, Presiding Officer (Present in Person)
Dolly Chakrabarty, Government Nominee (Present in Person)
CA. Pankaj Shah, Member (Through V.C.)

IN THE MATTER OF:

SHRI OM SHANKAR TRIVEDI

Proprietor of M/s Carvinowledge Press
B-8/ GM-4, DLF Colony
Bhopura, Ghaziabad

UTTAR PRADESH -201005..... Complainant

Versus

CA. ANKIT OBEROI (M. No. 529445)

S-3, 262A, Sector 4
Vaishali, Ghaziabad

UTTAR PRADESH -201010.....Respondent

Date of Final Hearing : 25th April 2026
Place of Final Hearing : ICAI Bhawan, New Delhi
Date of Pronouncement of Judgment : 27th July 2026

PARTIES PRESENT:

Respondent : CA. Ankit Oberoi (In Person)

FINDINGS:

BACKGROUND OF THE CASE:

1. The present matter arises from allegations concerning copyright infringement, unauthorized publication, misuse of jointly developed academic material and consequential commercial and reputational loss allegedly suffered by the Complainant Firm at the hands of the Respondent. The dispute principally relates to two educational publications, namely "*Mercantile Law for CA CPT*" and "*Law, Ethics and Governance for CMA Intermediate*", which were jointly authored by the parties and published through a reputed publishing house in the year 2015. According to the Complainant, the publications were brought out pursuant to a mutually agreed commercial arrangement under which

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certain proprietary, publication and commercial rights in the works were retained by the Complainant Firm.

2. The dispute is stated to have arisen in the year 2017 when the Respondent allegedly published subsequent editions of the aforesaid books through other publishing entities under his sole authorship, without obtaining the prior consent or approval of the Complainant. It is alleged that the later publications substantially reproduced the content, structure, format and presentation of the original jointly authored works and thereby constituted unauthorized reproduction and commercial exploitation of copyrighted material. The Complainant further contends that such conduct was in breach of the existing arrangement between the parties and resulted in financial loss and reputational injury to the Complainant Firm.
3. It has further been alleged that certain portions of another author's copyrighted work were reproduced in the disputed publications without authorization. According to the material placed on record, textual content and diagrams belonging to a third-party author were allegedly incorporated into the Respondent's publications without requisite permission. This aspect of the dispute subsequently led to discussions and settlement negotiations involving the said third-party author.
4. The record indicates that during April and May 2017, various communications, notices, and legal correspondences were exchanged between the parties, whereby the Complainant called upon the Respondent to cease publication and distribution of the impugned works and to acknowledge the alleged infringement. The dispute thereafter escalated, resulting in complaints and counter-complaints being lodged before the police authorities by both sides. Subsequently, the parties, together with the concerned third-party author, entered into a settlement arrangement under which certain instances of copied material were acknowledged and the parties agreed to withdraw the infringing publications from circulation upon payment of agreed compensation.
5. Notwithstanding the aforesaid settlement, the Complainant alleges that the Respondent's actions had already caused continuing commercial loss, dilution of goodwill, and confusion amongst students and consumers. It is further alleged that the Respondent and associated entities marketed similar publications using identical or deceptively similar titles, layouts, trade dress and publishing identifiers, thereby creating a likelihood of confusion regarding the source, authorship, and authenticity of the publications.
6. In substance, the dispute concerns the breakdown of a professional and publishing relationship between the parties. The core issue for consideration is whether the Respondent, without authorization, reproduced and commercially exploited academic works that were jointly authored and published under an existing arrangement and whether such conduct amounted to copyright infringement, breach of publishing rights, passing off and consequential reputational and commercial injury to the Complainant.

CHARGE ALLEGED:

7. The Respondent has violated the copyrights and publishing rights of the Complainant Firm, Complainant, eminent authors and co-authors.

BRIEF OF PROCEEDINGS HELD:

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

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S. No.	Date of Hearing	Status of hearing
1.	25 th April 2026	Matter Heard and Judgement Reserve.

OBSERVATIONS OF THE BOARD:

9. The Board noted that neither the Complainant nor any authorized representative on behalf of the Complainant appeared before it at the time of hearing. Further, no communication seeking adjournment or explaining the reason for such non-appearance was received despite due service of the notice of hearing. However, an email dated 18th April 2026 was received in the office of the Board from Mr. Rahul Panchal, wherein, he has informed that he was an employee of Carvinowledge Press. He also informed that Carvinowledge Press has been closed in 2020. Under such circumstances, the Board decided to proceed ex parte against the Complainant.
10. Upon conclusion of the oral hearing, the Board directed the Respondent to produce a copy of the content/book evidencing his ownership thereof. Pursuant thereto, the Respondent filed his submissions on 13th May 2026, which have been taken on record and duly considered by the Board.
11. The Board has carefully considered the Complaint, the oral submissions made by the Respondent during the hearing and the documents placed on record. The Board has also examined the circumstances surrounding the publication of the books in dispute and the nature of the relationship between the Complainant and the Respondent. It is further noted that despite efforts made by the office, the Complainant could not be traced and remained unrepresented during the proceedings. Accordingly, the matter was considered based on the material available on record and the submissions made by the Respondent.
12. From the material available on record, it emerges that the Respondent had been engaged in teaching and writing academic books since the year 2013. The Respondent consistently maintained that he was the original author of the books in question and that the Complainant had merely acted as a publishing and distribution facilitator. According to the Respondent, there existed no written agreement, assignment deed, copyright transfer document or formal publishing contract between the parties transferring ownership or exclusive copyright in favour of the Complainant. The arrangement, as explained by the Respondent, was based largely on mutual understanding and good faith.
13. The Board notes that the Respondent specifically stated that the entire manuscript and academic content had been created and supplied by him through email correspondence and that the books were continuously authored and updated by him personally. During the hearing, the Respondent emphasised that the books and publication records wherein his name was prominently reflected as the author. It was further pointed out that the name of the Complainant did not appear as author of the books but only in relation to publication or supplementary contribution. To verify the same, the Board had directed the Respondent to submit copies of the concerned books before the office and the Respondent complied with the said direction by furnishing the relevant copies and supporting publication material. These aspects assume significance, particularly in the absence of any documentary evidence showing assignment of copyright or exclusive publishing rights in favour of the Complainant.
14. The Respondent's submission of 13th May 2026 lists substantial documentary evidence including emails sent by CA. Ankit Oberoi to Carvinowledge Press in 2014, 2015 and 2016 containing manuscript submissions and emails from Mr. Om Trivedi to CA. Ankit Oberoi concerning approval of draft versions and cover pages. Published books authored by CA.

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Ankit Oberoi were also annexed. These documents corroborate the Respondent's position that he was the sole author of the books.

15. The Board further observes that despite allegations of copyright infringement and unauthorized publication, no civil suit for injunction, damages, declaration of copyright ownership or criminal proceedings for infringement under the applicable copyright laws were shown to have been initiated by the Complainant against the Respondent. The Respondent, on the other hand, had replied to the legal notices through legal counsel and consistently disputed the allegations. The absence of adjudication by any competent civil court on the issue of copyright ownership or infringement weakens the allegation that the Respondent had unlawfully appropriated intellectual property belonging exclusively to the Complainant.
16. It is also relevant that the dispute appears to have arisen primarily out of a commercial and publishing arrangement between the parties including issues relating to royalty, printing and distribution of books. The Respondent alleged that he was never paid royalty despite repeated requests and that he eventually chose to publish his books independently. The Board finds that these issues are predominantly contractual and civil in nature and would require detailed examination of ownership rights, publishing arrangements, correspondence and evidence before an appropriate forum competent to decide intellectual property disputes.
17. The Board further notes that the Respondent placed reliance on publication records, copies of books and other supporting material to demonstrate that he continued to be recognized as the author of the books in question. The Respondent also denied the allegation that the Complainant possessed exclusive ownership over the content and maintained that the educational material had been authored by him from inception. In the absence of a written contract or conclusive evidence establishing exclusive copyright ownership in favour of the Complainant, the allegation of misconduct cannot be sustained merely based on competing claims over publication rights.
18. The Board has also considered the Complainant's assertion that the books in question were jointly authored. However, apart from the bare assertion, no documentary material has been placed on record by the Complainant to substantiate the claim of co-authorship. On the other hand, the Respondent has produced copies of the books, publication records, manuscript-related correspondence and other supporting documents indicating that he was consistently represented as the author of the publications. In the absence of any documentary evidence demonstrating joint authorship, assignment of rights or any agreement defining the respective intellectual contributions of the parties, the claim of co-authorship remains unsubstantiated on the material presently available before the Board.
19. Having regard to the totality of facts and circumstances, the Board is of the considered view that the dispute between the parties substantially concerns contested questions relating to authorship, copyright ownership, publication rights, royalty arrangements and the interpretation of the commercial understanding between the parties. Such issues ordinarily require detailed examination of evidence and adjudication by a forum competent to determine civil and intellectual property rights. The material presently available on record including the books and documents furnished by the Respondent pursuant to the Board's directions, does not conclusively establish that the Respondent acted dishonestly or in a manner amounting to Misconduct under the provisions of the Chartered Accountants Act, 1949.
20. The Board further notes that during proceedings, it directed the Respondent to furnish copies of the books forming the subject matter of the dispute for examination and record.

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The said direction was duly complied with and the documents have been taken on record. Upon consideration of the material so produced, the Board finds that the controversy raised by the parties is essentially civil and contractual in nature and pertains to competing claims over intellectual property and commercial rights. Such disputes, by themselves, do not automatically give rise to a case of misconduct unless supported by cogent evidence establishing conduct falling within the scope of the Chartered Accountants Act, 1949.

21. Accordingly, in the absence of sufficient material establishing any act of Misconduct on the part of the Respondent, the Board holds that the allegations levelled against the Respondent are not proved. The Respondent is, therefore, held Not Guilty of any misconduct under the provisions of the Chartered Accountants Act, 1949.

CONCLUSION:

22. 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.

23. Ordered Accordingly. The case stands disposed of.

Sd/-

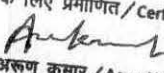
CA. Babu Abraham Kallivayalil
Presiding Officer

Sd/-

Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Sd/-

CA. Pankaj Shah
Member

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

अरुण कुमार / Arun Kumar
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अनुशासनात्मक निदेशालय / Disciplinary Directorate
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The Institute of Chartered Accountants of India
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