

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: PPR/465/2021/DD/20/INF/2022/BOD/826/2025****CORAM: (PRESENT IN PERSON)**

CA. Babu Abraham Kallivayalil, Presiding Officer
Dolly Chakrabarty, Government Nominee
CA. Pankaj Shah, Member

IN THE MATTER OF: CA. Rajesh Kumar (M. No. 092948), Ludhiana

Date of Final Hearing : **20th May 2026**
Place of Final Hearing : **ICAI Bhawan, New Delhi**
Date of Pronouncement of Judgment : **27th July 2026**

PARTIES PRESENT: (IN PERSON)

Respondent : **CA. Rajesh Kumar**

FINDINGS:**BACKGROUND OF THE CASE:**

1. In the instant matter, a Complaint was received by the Examination Department of ICAI (hereinafter referred to as the 'Informant') from Examination Center located at Gujranwala Guru Nanak Khalsa College, Civil Lines, Ludhiana, about misbehavior of Respondent being the father of a candidate of Final New Course examination held in July 2021, namely Ms. Shaurya Sharma (Roll No. 450173). As per the Informant, it is stated that the Respondent unauthorizedly entered the examination center premises and started clicking the snaps inside the room. On raising objection by the Center Superintendent/ Chief Invigilator, he started arguing for providing air conditioning facility for his child and misbehaving with the staff. It is stated that later he deleted the snaps from his mobile and left the center premises. The matter was placed before the Examination Committee for its consideration. Examination Committee in its 618th Meeting held on 12th & 13th September 2021 at Noida directed that the matter be referred to Disciplinary Directorate for taking necessary action against the Respondent.

CHARGE ALLEGED:

2. The Respondent unauthorizedly entered the examination center premises and clicked snaps inside the rooms, and after objecting by the Center Superintendent/Chief

Invigilator, he argued with them for providing air conditioning facility for his child and misbehaved with them.

BRIEF OF PROCEEDINGS HELD:

3. The detail of the hearing fixed and held in the instant matter is given as below:

S. No.	Date of Hearing	Status of hearing
1.	20 th May 2026	Matter heard and concluded. Judgement Reserved.

SUBMISSION MADE BY THE RESPONDENT:

4. The Respondent submitted that he entered the examination centre before the commencement of the examination and left well before it began. He stated that the photographs were taken solely to document the alleged non-compliance with COVID-19 safety protocols, such as inadequate social distancing and sanitation arrangements, during the peak of the pandemic. According to him, the photographs were intended to bring these concerns to the notice of the authorities and were not taken with any intention to violate examination rules or disrupt the examination process.
5. The Respondent further contended that his actions were driven by genuine concerns for the safety of candidates, including his daughter, particularly considering the severe impact of COVID-19 on his family. He also denied the allegation of misbehaviour, asserting that he merely raised concerns regarding COVID-19 guidelines and examination arrangements in a respectful manner. He submitted that any perception of misconduct was due to a misunderstanding and not on account of any abusive or disrespectful conduct on his part.
6. Additionally, the Respondent highlighted that candidates were accommodated in different examination rooms with varying facilities, including one air-conditioned hall and other non-air-conditioned rooms. He stated that he had only suggested rotation of candidates to ensure fairness and equal examination conditions, but his suggestion was misconstrued as misbehaviour. He maintained that all his actions were bona fide and undertaken in the interest of health, safety and fairness during an unprecedented public health crisis.

OBSERVATIONS OF THE BOARD:

7. The Board after carefully considering the documents available on record, the oral submissions made by the Respondent during the hearing and the facts and circumstances of the case. The allegations against the Respondent arise from an incident that occurred at an examination centre during the COVID-19 pandemic. The Respondent submitted that he had neither misbehaved with any official nor used any abusive language. According to him, his only concern related to the seating arrangements made for the candidates appearing in the examination, including his daughter. He stated that, as a parent accompanying his daughter to the examination centre, he observed that the seating arrangements were not in conformity with the social distancing norms that were expected to be maintained during the pandemic. The Respondent explained that he raised this issue out of concern for the health and safety of the students and not with any intention to interfere with the conduct of the examination.

8. The Respondent further submitted that he had not taken any photographs with any improper motive and that any photograph taken was only intended to depict the seating arrangement. He stated that the photograph was subsequently deleted. He also clarified that the examination had not commenced at the relevant time and that no question papers had been distributed. There is nothing on record to suggest that the confidentiality, sanctity or integrity of the examination process was compromised in any manner.
9. Regarding the allegation that the Respondent threatened an official for not providing an air-conditioned room, the Respondent categorically denied the same. He submitted that he had merely suggested that students be rotated so that all candidates could equally benefit from the rooms having air-conditioning facilities. He maintained that he never demanded any special treatment for his daughter and never insisted that his daughter be accommodated in an air-conditioned room. The Board noted that apart from the allegation itself, no specific material has been placed on record identifying the exact words allegedly used by the Respondent, the circumstances in which the alleged threat was made or any independent evidence corroborating the allegation.
10. The Board also takes into consideration the prevailing circumstances during the COVID-19 period. The Respondent explained that he had recently experienced deaths within his family due to the pandemic and was therefore particularly concerned about the health and safety of his daughter. In the Board's view, such concerns cannot be regarded as unnatural or unreasonable in the extraordinary circumstances that existed at the relevant time. The Respondent's conduct appears to have been motivated by parental concern rather than by any intention to intimidate, threaten or disrupt the examination process.
11. The Board further notes that during the hearing, while continuing to deny the allegations of misbehaviour and threatening conduct, the Respondent expressed his unconditional apology in front of the Board. Thereafter, vide his letter dated 22nd May 2026, he submitted a written unconditional apology. The Board views the said gesture as indicative of the Respondent's respect for the institution and the Examination process. The apology appears to have been offered in a spirit of maintaining dignity and decorum rather than as an admission of misconduct.
12. Upon an overall consideration of the material available on record, the Board finds that there is insufficient evidence to establish that the Respondent engaged in any abusive, threatening or otherwise improper conduct. Mere expression of concern regarding seating arrangements and student safety, particularly during an unprecedented public health crisis, cannot by itself be construed as professional misconduct. The allegations are not supported by cogent or convincing evidence and therefore cannot be sustained.
13. Accordingly, the Board is of the considered opinion that the charge against the Respondent has not been proved. The circumstances of the case indicate that the Respondent acted out of genuine concern for the welfare and safety of the examinees and not with any intention to interfere with the examination process or to threaten any official.

14. In view of the foregoing discussion and upon consideration of the material available on record, the Board is of the considered opinion that the allegations against the Respondent have not been substantiated by sufficient and reliable evidence. Accordingly, the charges levelled in the present complaint are held to be not proved, and the Respondent is hereby held Not Guilty of Other Misconduct.

CONCLUSION:

15. 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 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.

16. 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
Member

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy


नीलम पुंडीर / Neelam Pundir
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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