



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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ORDER

Information No – Inf/21-CA(17) – ICAI (Informant) Vs. Smt. Soma Bandyopadhyaya (M/17638) [Respondent]

In the matter of -

The Institute of Cost Accountants of India

Vs.

Smt. Soma Bandyopadhyaya (M/17638)

1. Shri Rakesh Singh, former President of the Institute and the then Member of the Members' Facilities & Services Committee (2014-15) in an e-mail dated 13th April 2015 addressed to the Membership Department, stated that he was informed of fabricating documents by one Dr. Sanjiban Bandyopadhyaya (bearing Membership No. 8601) and representing himself on behalf of some other member in practice. He advised the Membership Department that in all fairness, the Department was duty bound to have an internal assessment for clearing of doubts.
2. Accordingly, the Department conducted a detailed enquiry into the matter. It was observed that Dr. Sanjiban Bandyopadhyaya did not hold any Certificate of Practice (CoP) but Smt. Soma Bandyopadhyaya, bearing membership number 17638 (spouse of Dr. Sanjiban Bandyopadhyaya) held CoP. The inquiry started with checking the signatures of Smt. Soma Bandyopadhyaya in all forms that were required to be submitted statutorily for renewal of CoP. Such Forms were known by Form L (now Form M-5) and Form D (now Form M-3). While checking these forms of Smt. Soma Bandyopadhyaya during the last few years and comparing the same with the signature recorded with the Institute at the time of applying for Associate membership of this Institute in Form B, the Membership Department found the same to be differing significantly in respect of operation of letters, combination of letters, differences of spellings, introduction of "S" in place of "Soma" etc. The signatures in all these forms were also compared with the signature of Dr. Sanjiban Bandyopadhyaya made in Form B at the time of applying for Associate membership of this Institute and signatures recorded on other documents, it was revealed that there was significant nature of agreement in between the two sets of signatures and writings.



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3. These two sets of signatures of Dr. Sanjiban Bandyopadhyaya and Ms. Soma Bandyopadhyaya were given to a Document Examiner for his opinion, who opined that the cumulative value of the points of agreement strongly leads to a case of identity beyond doubt. The Department had submitted original as well as photocopies of the following documents to a noted city based Document Examiner for his opinion:
- Copy of Form 'B' (Application for Associate membership) dated 2nd May 1997
 - Copy of Form 'D' (Application for Certificate of Practice) dated 29th June 1998
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 30th June 1999
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 26th June 2000
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 4th July 2003
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 26th September 2004.
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 22nd June 2006.
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 25th June 2007
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 30th June 2008
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 30th June 2009
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 24th June 2010
 - Copy of Form 'D' (Application for renewal of Certificate of Practice) dated 27th June 2011
 - Copy of Form 'M-3' (Application for renewal of Certificate of Practice) dated 24th March 2013.
4. The following questions were posed before the said Document Examiner:
- Whether or not the signatures made by Smt. Soma Bandyopadhyaya, in these forms in various years have been made under the same hand and style?
 - Whether or not the signature as in (a) above resembles closely with the signature of Dr. Sanjiban Bandyopadhyaya?

