



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)
CMA Bhawan, 3 Institutional Area,
Lodhi Road, New Delhi-110003

Phone : +91-11-24622156-57-58
Website : www.icmai.in

The Board of Discipline u/s 21A

The Institute of Cost Accountants of India

In the matter of:- Information No Inf/21-CA (33)/2017

CMA Shri Vijender Sharma (M/18513)-----Informant

V/s

CMA Shri Sandeep Bhatt (M/14652)-----Respondent

ORDER

Dated 15/05/2020

1. A letter dated 09/03/2016, was received under Rule 7 of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, ("the Rules), from Shri Vijender Sharma (hereinafter referred to as 'the Informant'), to treat this as an information to initiate disciplinary proceedings against CMA Shri Sandeep Bhatt (M/14652), (hereinafter referred to as 'the Respondent').

Submission of Information of imitating suo-moto Disciplinary proceedings under Rule 7 of Cost & Works Accountants (Procedure of Investigation of Professional and Other Misconduct of Cases) Rules, 2007, for circulating of false information and using un-parliamentary language being office bearer by Sh. Sandeep Bhatt, then Secretary, NIRC of ICAI

2. The Informant *inter-alia* stated/alleged that:

- i) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all over India Chapters on 11th March, 2015 at 00:48 from email id of skbmica@gmail.com with subject "National CMA Practitioners' Convention at Mumbai – 16th March 2015", copy of email attached for ready reference. The contents of the said email included the following:-

".... that a syndicate who has grabbed professional trying its hard core attempt to grab us for a violation with motive to keep good persons out of election process. Don't worry we have requested the institute to permit us to respond you with reality and in a proper way and as soon as it is received, we will start a complete debate pm various parameters. Better you concentrate on politics of your region."



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- ii) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of Lucknow Chapter on 13th May 2015 at 21:56 from email id of skbmica@gmail.com with subject "Election Notification for 2015-17", copy of email attached for ready reference. The contents of the said email included the following:-

".... We all are running institute, NIRC and Chpters as private property. There is complete mess."

- iii) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of Lucknow Chapters on 13th May 2015 at 22:03 from email id of skbmica@gmail.com with subject "Election Notification without following chapter bylaws (Lucknow Chapter)", copy of email attached for ready reference. The contents of the said email included the following:-

".... The institute of grabbed by a select group and they are playing at each level from top to bottom. We will fight against corruption bestowed. When rules are clear then the action is void abanitio. The president is requested to intervene or we are ready to fight at big level."

- iv) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of All India on 30th May 2015 at 16:59 from email id of skbmica@gmail.com with subject "Misdeeds and autocracy of Mr. Vijender Sharma, sitting RCM and a contestant for Central Council", copy of email attached are ready reference. The contents of the said email included the following:-

".... We fully endorse the views of our esteemed members. Till date members were not connected, were not knowing details and by this process, real workers were kept out and wrong doers managed by capturing entire show. The fact remains fact and it cannot be changed. Due to this only, no good person come in the electoral process as few persons who are continuing to enjoy on institute's cost always try to place the dummy candidates/own staff.. etc. To achieve their target they can go upto any extent by creating the false stories and misguiding the members. At least I had been seeing this since last 8 years."

- v) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of All India on 29th May 2015 at 22:38 from email id of skbmica@gmail.com with subject "Misdeeds and autocracy of Mr. Vijender Sharma, sitting RCM and a contestant for Central Council", copy of email attached for ready reference. The contents of the said email included the following:-

".... The three out of 4 office bearers. The regional council consist of 13 members i.e. 7 rcms. 3 ccms and 3 Govt. Nominees and u issued certificate on the basis of three, only all being dummygreat effort....continue it.... We will come out now. However never desired it."



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- vi) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of All India on 29th May 2015 at 22:23 from email id of skbmica@gmail.com with subject "Misdeeds and autocracy of Mr. Vijender Sharma, sitting RCM and a contestant for Central Council", copy of email attached for ready reference. The contents of the said email included the following:-

".... U are wrong and the institute has already framed charges against violations of all acts, rules and regulations. Should we share the notice by the Institute. At first pl share the Regional council minutes signed by all RCMs authorizing u to inspect the documents where since last 9 months secretary, treasurer and other RCMs is debarred to view any document and u viewed it with team ofand issued certificate too.... The profession is grabbed and u are supporting the corrupt practices. We were thinking that u want development with good team but....."

- vii) CMA Sandeep Bhatt (M/14652), then Secretary, NIRC of ICAI has issued an email to all members of All India on 30th May 2015 at 22:23 from email id of skbmica@gmail.com with subject "Misdeeds and autocracy of Mr. Vijender Sharma, sitting RCM and a contestant for Central Council", copy of email attached for ready reference. The contents of the said email included the following:-

"....unity comes with good intensions, real feels, team work with zeal. The 10 persons council is v well united except 3. The service persons are threatened and remain silent. We worked all three years and result is proved Why problem in 4th yr only. Advice u to work as a team in lko as well as these culprits have created three groups there an du are made part of a team too. Create good team of workers everywhere and keep profession above friendship."

The Circulation of such emails to all India chapters has bring disrepute to profession and require action under the 'THE FIRST SCHEDULE [See Sections 21(4) and 22]'

PART IV – OTHER MISCONDUCT IN RELATION TO MEMBERS OF THE INSTITUTE GENERALLY

A Member of the institute, whether in practice or not, shall be deemed to be guilty of other misconduct if –

(2) in the opinion of the Council he brings disrepute to the profession or the institute as a result of his action whether or not related to his professional work.

Please treat this as an information to initiate disciplinary proceedings for violations attracting Part – IV, Clause 2 of The Cost and Works Accountants Act, 1959.



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3. The respondent was intimated vide letter dated 16th March, 2016 to send response to the Information through a written statement in his defence within 21 days from the date of service of the letter.
4. The respondent vide his letter denied the allegations made against him and stated that:-
Refer mails enclosed with the complaint which is discussions in between certain members, Chapters, Head office related to several issues of working at NIRC and also related to certain issues in between members and related to working to the NIRC. Some mails are in official capacity and we fail to understand that how the discussions in between members, head office and chapters related to several issues and problems is derogatory to profession. In every organisation discussion and fact reporting take place and after that discussion is arrived at. We are surprised to see that how claim is registered without seeing and verifying the contents of complaint and how opinion is formed by the disciplinary committee. As there is nothing to explain further so he requested to dismiss the complaint.
5. The written statement of the respondent was sent to the Informant for sending rejoinder on the same but no rejoinder has been received.
6. The Director (Discipline) vide his prima- facie opinion dated 17/08/2019 stated that on perusal of the Information and written statement Director (Discipline) observed that there was nothing on record to prove the allegations against the respondent and the complainant has not been able to adduce any evidence regarding the same.
7. On perusal of the complaint, written statement, rejoinder, prima facie opinion of the Director (Discipline), related material on record and in totality of all the facts and circumstances of the case, the Board arrived at the conclusion that there was nothing on record to prove the allegations against the respondent and the complainant has not been able to adduce any evidence regarding the same.

After detailed deliberations, the Board decided to order for closure of the matter in accordance with Rule 9(3) (a) of the Cost and Works Accountants (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007 and inform the Informant and the Respondent accordingly.

Accordingly, the complaint stands disposed off.

Presiding Officer