



# 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:- Complaint No Com/21-CA(41)/2016

CMA Vijender Sharma (M/18513)-----Complainant

V/s

CMA Debjit Sanyal (M/27937)----- Respondent

### ORDER

Dated 15/05/2020

1. A complaint dated 04/05/2016, in Form- I was filed under Section 21 of the Cost Accountants Act, 1959, ("the Act") read with Sub- Rule (1) of Rule 3 of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, ("the Rules), by Shri Vijender Sharma (hereinafter referred to as 'the Complainant'), against CMA Shri Debjit Sanyal (M/27937), (hereinafter referred to as 'the Respondent).

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

*Shri Debjit Sanyal has send mails to public at large members, Police, Ministry, Staff and Council for the facts known to him wrong and without following the mechanism of Disciplinary Committee/ Board. He has circulated mail without giving any opportunity to applicant as violation of law of natural justice. Violation of Advisory for members on communication through electronic media by the council. Submitting the information to Director (Discipline) knowing the facts to the matter be false.*

3. The respondent was intimated vide letter dated 16<sup>th</sup> May, 2016 to send response to the complaint through a written statement in his defence within 21 days from the date of service of the letter.
4. The respondent vide his letter dated 06/06/2016, 2016 denied the allegations made against him and stated inter alia as below:-

*"The respondent has sent the mail to public at large, members, Police, Ministry, Staff & Council for the facts known to him wrong and without following the mechanism of Disciplinary Committee / Disciplinary Board."*

My Statement of Defence



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*I COULD NOT FIND ANYTHING IN THE ANNEXTURE –1 / 2 PROVIDED BY MR. VIJENDER SHARMA, TO BE KNOWINGLY REPORTED BY ME TO BE WRONG AND WITHOUT FOLLOWING THE MECHANISM OF DISCIPLINARY COMMITTEE/DISCIPLINARY BOARD. NO SUCH SPECIFIC INSTANCES AS CLAIMED BY MR. VIJENDER SHARMA IS THERE.*

*I have filed certain Disciplinary Complaints fully complying / following the Disciplinary Mechanism whenever needed. For example I have filed Complaint No – Com / 21-CA (39)/2016 against Mr. Vijender Sharma (M- 18513) fully complying / following the Disciplinary Mechanism.*

*The allegation is therefore baseless, vague, derogatory and defamatory. In fact this type of childish and immature allegation by a learned CCM on an ordinary member is totally uncalled for.*

*This allegation is baseless and without any merits and therefore liable to be set –aside.*

## Particulars of allegation

*“The respondent has circulated mail without giving any opportunity to applicant as violation of law of natural justice”*

## My Statement of Defence

*Who am I (the respondent) to give opportunity to the applicant as violation of law of natural justice?*

*I am ordinary member of the Institute. I am a common citizen of India.*

*I am not a Judge or CCM or RCM or Director Discipline or Director of any other public office or any Public Servant vested with the responsibility of delivering opportunity to any applicant as violation of natural law of justice.*

*THE COMPLAINANT MUST HAVE BEEN GIVEN AN OPPORTUNITY OF BEING HEARD, BY THE APPROPRIATE AUTHORITIES. THE ACCOUNTS AND AUDIT REPORT INCLUDING NOTES TO THE ACCOUNTS WERE DULY SIGNED BY MR. VIJENDER SHARMA IN THE CAPACITY OF CHAIRMAN NIRC AS A TESTIMONY OF HIS ACCEPTANCE TO THE OBSERVATIONS OF THE STATUTORY AUDITORS MADE THEREIN.*

*THE SAME SET OF ACCOUNTS AND AUDIT REPORT WAS ADOPTED BY MEMBERS OF THE NIRC OF ICAI IN THE ANNUAL GENERAL MEETING, BEFORE BECOMING PUBLIC DOCUMENT AND REACHING IN MY HANDS AS AN ORDINARY MEMBER OF THE INSTITUTE.*

*THERE'S NO QUESTION OF VIOLATION OF LAW OF NATURAL JUSTICE AT THIS STAGE, AS SUCH THE VERY QUESTION RAISED IS UNTENABLE UNDER LAW AS THE COMMONALITY OF INTEREST AND PUBLIC FUNDS OF MORE THAN 65,000 MEMBERS ARE INVOLVED. EXPECTING OPPORTUNITY OF BEING HEARD INDIVIDUALLY FROM 65000 MEMBERS IS OUT OF QUESTION.*

*This type of childish and immature allegation by a learned CCM on an ordinary member is not expected.*

*This allegation is baseless and without any merits and therefore liable to be set – aside.*

*REPLY TO Sr N 2*

## Particulars of allegation

*“Violation of Advisory for members on communication through electronic media by the council”*



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## Reference of the Law as quoted by the complainant

*"If he (1) contravenes any of the provisions of this Act or regulations made there -under or any guideline issued by the council"*

## My Statement of Defence

*The complainant has failed to refer the section, sub-section, clause in which Act, Regulation or Guideline the Advisory (which he refers) falls. Being a CCM & Ex Chairman of a Regional Council he must be more aware of the advisory, circulars, minutes of the council meeting, resolution of the council meeting etc. as compared to the respondent who is an ordinary member. In fact the Advisory as mentioned by the complainant do not form part of The Act or Regulation or Guideline made there under.*

*Also there is nothing "abusing" in any communication by the respondent, so there is no misconduct as per the Act or Regulation or Guideline.*

*This allegation is baseless and without any merits and therefore liable to set – aside.*

REPLY TO Sr N 3

## Particulars of allegation

*"Submitting the information to Director (Discipline) knowing the facts of the matter be false"*

## Reference of the Law as quoted by the complainant

*"If he (3) includes in any information, statement, return or form to be submitted to the Institute, Council or any of its Committees, (Director Discipline), Board of Discipline, Committee, Quality Review Board or the Appellate Authority any particulars knowing them to be false;*

## My Statement of Defence

*I COULD NOT FIND ANY INFORMATION IN THE ANNEXURE – 1 / 2 PROVIDED BY MR. VIJENDER SHARMA, submitted by me to Director (Discipline) KNOWING THE FACTS OF THE MATTER TO BE FALSE. NO SUCH INSTANCES IS CLAIMED BY MR. VIJENDER SHARMA.*

*The allegation is therefore baseless, vague, derogatory, and defamatory. In fact this type of childish and immature allegation by a learned CCM on an ordinary member is totally uncalled for .*

*This allegation is baseless and without any merits and therefore liable to be set – aside.*

5. The written statement of the respondent was sent to the complainant vide letter dated on 1<sup>st</sup> September, 2016 for sending rejoinder on the same but no rejoinder has been received till date.
6. The Director (Discipline) vide his prima- facie opinion dated 17/08/2019 stated that on perusal of the Complaint, written statement, Director (Discipline) observed that 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.



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7. On perusal of the complaint, written statement, 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 Complainant and the Respondent accordingly.

Accordingly, the complaint stands disposed off.

  
Presiding Officer