



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)
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The Institute of Cost Accountants of India

The Board of Discipline constituted u/s 21A of the Cost and Works Accountants Act, 1959

In the matter of:-

Complaint No Com/21-CA(95)/2020

CMA Rohit Aggarwal.....Complainant

Vs

CMA Sandeep Kumar Bhatt (M/14652).....Respondent

ORDER

Dated 17/09/2021

1. The Disciplinary Directorate is in receipt of a complaint dated 25th August 2020 in Form 'T' together with the prescribed complaint fee of Rs 2950/- (inclusive of GST) from Shri Rohit Aggarwal (hereinafter referred to as the "complainant") against Shri Sandeep Kumar Bhatt (hereinafter referred to as the "respondent") bearing membership number 14652 containing certain allegations stated by the complainant to be falling under the First and Second Schedule to the Cost and Works Accountants Act, 1959.
2. The complaint was made on the following grounds which is given below:

- a) Schedule 1 (3) accepts or agrees to accept any part of the profits of the professional work of a person who is not a member of the Institute.

The respondent has claimed to share fees of the complainant for his engagement as and Resolution Professional. He has claimed that he has facilitated the payment as the payee was his client company where he is holding a fiduciary position as and Resolution Professional.



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