



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 Institute of Cost Accountants of India Order of The Disciplinary Committee u/s 21B of The Cost and Works Accountants Act 1959

In the matter of:-

Complaint No. Com-21-CA(97)/2020

**CMA Ravindra Dubey (M/9873).....Complainant
Vs**

CMA Aniruddh Gupta (M/29655)Respondent

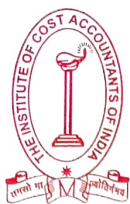
QUORAM

- | | |
|--------------------------|---|
| 1. CMA Vijender Sharma | - Presiding Officer |
| 2. CMA Biswarup Basu | - Member) |
| 3. CA Nalini Padmanabhan | - Nominee of Central Government, Member |
| 4. CA G.V. Krishna | - Nominee of Central Government, Member |

Facts of the case

1. The Disciplinary Directorate is in receipt of a complaint dated 19th August 2020 in Form I in triplicate from CMA Ravindra Dubey (Hereinafter referred to as the "complainant") bearing Membership number 9873 against CMA Aniruddh Gupta, (hereinafter referred to as the 'respondent') bearing membership number 29655 alleging professional and other misconduct against the respondent, falling within the relevant clauses of the First and the Second Schedules of the CWA Act, 1959.
2. The complaint briefly is reproduced below:
 - i. The matter mainly concerns with fraud/mischief conducted by the respondent with the Chapter/Institute and Professional Misconduct committed by the respondent who was the then Chairman of the Chapter to derive financial gain out of the chapter's fund.
 - ii. He tried to involve Office In-charge in his act by pressurizing him. Three office personnel had left the job during a short span of six month due to his pressure tactics.
 - iii. He had informed the matter to the then Secretary of Indore Dewas Chapter of Cost Accountants (IDDCA) vide email dt. 16/07/2020. He had also informed fraud committed by Vice Chairman CMA Aditya Kothari to the then Secretary IDCCA on 04/07/2020.





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- iv. The complainant had cited some of the "Fraud/Mischief with the Chapter /Institute" leading to Professional Misconduct which are given below:

False claim of travel to Mhow for taking carrier awareness classes –

- a) CMA Aniruddh Gupta travelled to Mhow for taking carrier awareness classes on 22/11/2019 and 27/11/19 by his own car together with Shri Abhishek Gupta Office Incharge IDCCA and Ms. Vibhuti Singh Marketing Executive IDCCA.
- b) Though he travelled by his own car, he claimed tour bill of Rs. 3600/- by submitting copy of agreement (not receipt/ticket) number 32 dt. 21/11/2019 for Rs. 1800/- and number 33 dt.27/11/2019 for Rs. 1800/- issued by Jai Baba Bal Hanuman travel. (The complainant had enclosed annexure, Pages no. 3 & 4).
- c) For getting these quotations he paid Rs. 500/-, which is mentioned on the quotation number 32 dt. 21/11/2019. The complainant states that it is not understandable that how two quotations with a gap of seven days have consecutive numbers as 32 and 33.
- d) Jai Baba Bal Hahuman Travels deals with buses only as mentioned in quotation form, not cars "Maruti Swift Car" wordings added manually in both the quotations, Car numbers is nowhere mentioned.
- e) He had taken away the money through petty cash without passing travel bill and without authorised signature on voucher by pressurizing Office Incharge.
- f) He had withdrawn an amount of Rs. 3600/- by way of petty cash without travelling with the travel's car, without submitting cash receipt/ticket, without passing travel bills, without signing on voucher fraudulently knowing this to be false and his acts may bring disrepute to the profession or the institute.
- g) The complainant had filed RTI application which he had annexed with his complaint for getting certified copies of above-mentioned documents, which were denied by the Office Incharge of the Chapter. An appeal under RTI is has been filed against such denial. The complainant claims that he was already in possession of travel bill of the respondent.
- h) The complainant claims to have call recordings of Shri Abhishek Gupta Ex-Office Incharge, Ms. Vibhuti Singh Ex Marketing Executive of IDCCA and Shri Ashok Vyas to whom, the complainant requested to enquire about the quotations of travels at Ujjain. The same will be placed before Disciplinary Committee as and when required.

False Claim of Travel to Shahdol, Umaria and Jabalpur-

- a. The respondent had travelled to Umariya/Shahdol/Jabalpur from 28/11/2019 to 06/11/2019 for taking carrier awareness classes as per his claim dt. 23/12/2019 of Rs. 21483/- . The complainant alleges that the respondent travelled for the work of "Profound Bharat" an NGO with which he was



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associated. The complainant further alleges that one Shri Ajeet Singh Baghel advocate High Court of Jabalpur and member of Profound Bharat had joined him at Shahdol, which is evident from the Bill no. FO20192285 DT. 03/12/2019 of Hotel Welcome Inn Shahdol MP in which PAX has been shown as Adult 2. It is enquired from the hotel that second pax was Shri Ajeet Singh Baghel.

- b. Umariya/Shahdol/Jabalpur which is about 700 km away from Indore does not fall under Indore Dewas Chapter of Cost Accountants geographically. For conducting any seminar at places not covered under Indore Dewas Chapter must have approval of Managing Committee. For taking the seminar at Shahdol, Umariya and Jabalpur neither approval of committee was taken nor informed to the committee.
- c. The respondent had submitted railway ticket PNR number 8527653297 for journey from Ujjain to Umariya on 28/11/2019. On the other hand, he had submitted travel bill number 232 dt. 05/12/19 of Singh Tour & Travels Shahdol for journey from Shahdol to Umariya to Shahdol without mentioning car number. The complainant alleges that when he had already reached Umariya by train then what was the necessity to travel from Shahdol to Umariya again. This shows that bill number 232 dt. 05/12/19 is fake.
- d. He has taken three carrier counselling classes at Shahdol on the same day which is evident from the photographs of 3rd, 4th & 5th carrier counselling classes in which it is clearly observed that the respondent wore the same dress, even position of handkerchief in his pocket is the same which would not be possible if he had taken classes at three consecutive days. While he has fraudulently claimed taxi charges for four days i.e. from 02/12/19 to 5/12/19 vide travel bill number 232 dt. 05/12/19 of Singh Tour & Travels Shahdol and Hotel Charges for three days i.e. from 01/12/19 to 03/12/19 vide Bill No. FO20192285 dt. 03/12/2019 of Hotel Welcome Inn Shahdol MP.
- e. The respondent had submitted travel bill number 233 dt. 05/12/19 of Singh Tour & Travel Shahdol for journey on 05/12/19 from Shahdol to Jabalpur and return to Shahdol without mentioning car number amounting to Rs. 5000/-. On the other hand, he claimed local charge at Shahdol for 05/12/19. He had also submitted railway ticket PNR number 8237788929 for journey from Jabalpur to Ujjain on 05/12/2019. If he had hired car on 05/12/19 for Shahdol to Jabalpur to Shahdol why is it necessary to hire car on the same day for local Shahdol. How and why car for Shahdol to Jabalpur to Shahdol was hired when there is a ticket for journey from Jabalpur to Ujjain for 05/12/19. If it is assumed that bill number 233 is only for Shahdol to Jabalpur then rate per km works out to Rs. 5000/180 km equal to Rs. 27.75/ km while cars are available at very low rate. The complainant alleges that bill number 232 and 233 are fake.





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- f. The respondent had submitted invoice number 113721 dt. 02/12/2019 of Rs. 500/- received from GopiramPremkumarShahdol for petrol while at the same time he claimed local charge at shahdol for 02/12/19 amounting to Rs. 1000/-. This show petrol bill belongs to someone else.
- g. The respondent had submitted bill number 3573 dad te 05/12/2019 at or around 16.36 hrs in respect of table no. 10 for Rs. 1108/- and bill number 3569 dated 05/12/2019 at or about 16.13 hrs in respect of table no. 7 for Rs. 2459/- of the Arihant Palace Hotel & Restaurant. The complainant alleges that how can he take lunch at two different table numbers 7 & 10. Further bill number 3569 of Rs. 2459/- have a hole in the middle. Whenever customer left the bill at the counter after payment, hotel personnel threads the bills in a wire. Bill number 2459 appears like that. The complainant alleges that this bill belongs to someone else and claimed by CMA Aniruddh Gupta fraudulently.
- h. After submitting the claim of Rs. 21483/- on 23/12/2019, the respondent pressurized Office Incharge to prepare cheque which the latter denied. Then the respondent himself had prepared a cheque in his own hand writing & signed the cheque and sent the same to treasurer for signature.
- i. The complainant alleges that It is evident from the above that the respondent had submitted fake bills knowing to be false and his acts may bring disrepute to the profession or the Institute.

Taken Money from the remuneration paid to the Facaulties-

1. The respondent had taken money from faculties (Alfiaali, SaffudinRaut and Neelima Gupta) of the term July 2019-Dec 2019 out of their remuneration. The complainant does not have no supporting documents in respect of Alfiaali and Saffuddin Raut except Audio Recording of Office In-charge which, the complainant says that the same will be produced as and when required by the Disciplinary Committee.
2. Ms. Neelima Gupta was the faculty of Fundamental of Economic and Fundamental of Law. Both the classes started on 10.09.2019 which is shown on the top of the attendance sheet. She had taken 30.5 hours classes of economics up to 19/10/19 and got remuneration for the same which is correct while she has completed the course of Law by taking 25 hours class of economics up to 12.10.2019 which is evident from second page of attendance sheet of Law. Later on under the instructions and under the pressure of the respondent the Faculty had signed on sheet upto 06/11/19 but Office In-charge refused to sign. The Treasurer had also made remarks "No attendance".
3. The respondent, according to the complainant, had pressurized Ms. Neelima Gupta to change attendance and to give him amount of 30 hours classes. On refusal by Ms.





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Gupta, her payment was withheld. Since there was no option with Ms. Gupta for getting her hard money hence she agreed to CMA Aniruddh Gupta.

4. Original sheets of attendance of Ms. Neelima Gupta for Law subject were manipulated on the instructions of the respondent showing the attendance from 14-08-19 to 19/10/19 totalling to 54 hours but they forgot to correct the session start date which was 10.09.2019 and still appeared on manipulated sheet. In manipulated sheet total 29 hours were increased i.e. 22 hours from 14-08-19 to 09-09-19, 1 hour for 29-09-19 (Sunday) and 6 hours 13-10-19 to 19-10-19..
5. The respondent succeeded to get sign of Office In-charge on manipulated sheet by pressurizing him. After payment to Ms. Neelima Gupta, CMA Aniruddh Gupta had taken back amount of 29 hours from Ms. Gupta.
6. According to the complainant, this was a clear case of financial embezzlement committed by the respondent knowing it to be false and his acts may bring disrepute to the profession or the institute.

Demand of money from Ms. Vibhuti Singh out of her salary.

The respondent had appointed one Ms. Vibhuti Singh as Marketing Executive without following due procedure for which the complainant had lodged complaint earlier with some other forum. He had demanded Rs. 2000-3000 from her salary but she preferred to leave the job instead of giving money to the respondent.

Allowed unregistered student to attend the class-

- a) Indore Dewas Chapter has been running on line classes for CMA students. Various unregistered students were added for attending the classes by Ms. Riya, Ex Office In-charge on the instructions of the respondent. She had also left the job due to unfair environment of job. Why unregistered students are getting coaching on the cost of the Chapter? There may be some financial deal between the unregistered students and CMA Aniruddh Gupta.
- b) The complainant states that he had filed RTI application in this regard, vide e-mail dated 11/07/2020 and the present Office In-charge has accepted that some unregistered students are attending online classes.
- c) There may also be financial dealings with the faculties during this session i.e. Jan 20 – July 20. The complainant states that "there may be some more financial irregularities, which may be unveiled by initiating enquiry against CMA Aniruddh Gupta."

The complainant states that the above acts of the respondent knowing to be false and his acts may bring disrepute to the profession or the institute, falling under Fraud/Mischief with the Chapter/Institute leading to Professional Misconduct as

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per Clause (2), Part IV of First Schedule, Clause (3) of Part III of the Second Schedule and Clause (4), Part II of the Second Schedule to the Cost and Works Accountants Act, 1959

1. Along with his complaint, the complainant has enclosed several enclosures, the ones that appear to be relevant are given below:
 - a) E mails dated 10.11.2019& 6.06.2020 of the complainant addressed to President and the Secretary of the Institute, among others, requesting them to initiate action against the respondent for financial irregularities committed by Chairman/Secretary of Indore Dewas Chapter.
 - b) Receipts dated 22.11.2019 and 27.11.2019 of "Jay Baba Lal Hanuman Travels" of Rs 1800/- each (Totallingto Rs 3600/-) where it has been alleged that the respondent went by hos own car but billed the amount and withdrawn the same from Indore Dewas Chapter.
 - c) Online RTI filed by the complainant.
 - d) Copy of cheque number 601369 dated 24.12.2019 drawn on State Bank of India in favour of the respondent for Rs 21483/.
 - e) Details of expenses reimbursed from 28.11.2019 to 6.12.2019 amounting to Rs 21483/-
 - f) Invoice dated 3.12.2019 of Hotel Welcome Inn, Shahdol for Rs 2700 showing occupancy for two persons from 1.12.2019 to 3.12.2019 (both days inclusive).
 - g) Railway Ticket PNR No. 8527653297 dated 27.11.2019 (Dt of journey 28.11.2019) from Ujjain to Umariya by SL.
 - h) Bill No 232 dated 5.12.2019 of Singh Tours & Travels for Rs 5650/- covering journey from Shahdol to Umariya to Shahdol from 1.12.2019 to 5.12.2019 (both days inclusive).
 - i) Bill No 233 dated 5.12.2019 of Singh Tours & Travels for Rs 5000/- covering journey from Shahdol to Jabalpur to Shahdol.
 - j) Petrol of Rs500/- purchased from Gopi Ram PremKumar dt 2.12.2019.
 - k) Bill No. 3569 (Table 7) dt 5.12.2019 for Rs 2459/- paid at 16.13 hrs and Bill No. 3573 (Table 10) dt 5.12.2019 for Rs 1108/- paid at 16.36 hrs.
 - l) Copies of photographs of the respondent taking seminar on career awareness at Maharani Laxmi Bai Government Girls Higher Secondary School, Shahdol, MP.
 - m) Copies of Attendance Sheets for oral coaching classes by Ms. Neelima Gupta, Faculty for Fundamental Laws showing classes taken by her from 14.08.2019 to 19.10.2019. Another attendance sheet of the same faculty showed classes taken by Ms. Neelima Gupta fom 5.10.2019 to 6.11.2019.
1. The complaint was registered by the Disciplinary Directorate after it was found to be in order and the same was proceeded with in the manner as prescribed in Chapter III of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. A unique complaint number Com-21/CA(97)/2020 was allotted to the complaint.
2. The complaint was forwarded to the respondentvide email dated 8th September 2020and the latter was intimated to send his response to the complaint through a written statement in his defence within 21 days from the date of service of the letter.





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3. The respondent by an email dated 21st September 2020 prayed for extension of time citing covid-19 situation and the staff members of Indore Dewas Chapter have been suffering from ill health. He also stated that he lives in Ujjain which is 55 kms away from Indore Dewas Chapter. The Director (Discipline), by an email dated 24th September 2020, granted an extension of time of 21 days in terms of Rule 8(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007.
4. The respondent submitted his 16 page written statement together with 34 annexure on 23rd October 2020 by email where he had come up with several counter allegations against the respondent. The respondent's written statement is briefly given below:

PART- I

- The complainant, is a person who is already been punished by Hon'ble Court of Law. He had provided an annexure. The Same questions his membership status and in turn Director (Discipline) is requested to maintain a suo-moto action on such hiding contravenes with the provisions of Section 8 (v) of The Cost and Works Accountants Act, 1959 and he should be guilty of Professional Misconduct under Second Schedule Part II (2) and First Schedule Part IV (1).
- The aggrieved party of the above case Mr. Francis Fernandes have filed the application to Office Bearers of HO (The Institute of Cost Accountants of India) on 18th July 2017 . No Action has been instituted by HO Office Bearers till date.
- Person Named in Form 'I' filed with Director (Discipline) having knowledge of the facts of the case, are fraudulently used by complainant as per the respondent's multiple telephonic recordings with CMA Surendra Agrawal who is a party in this complaint having knowledge about the facts.
- The complainant have forged the signature of Chairman with bad intention by making a false resignation letter as reported by Vice Chairman, CMA Aditya Kothari on email with intimation to Committee members, WIRC and WIRC Chairman, mentioning the probable action as per Indian Panel Code and Vice Chairman reconfirmed in Urgent Management Committee Meeting held on 10/09/2020
- Complaint himself have accepted the charges under the Provisions of Indian Penal Code, 1860 made against him in above mentioned Point by CMA Aditya Kothari (Vice Chairman) with a CC to committee members, WIRC and WIRC Chairman. Therefore, Criminal case is to be instituted by Respondent and same will be acknowledge to HO.
- The respondent has requested HO to take legal action against such sham under the provisions of The Cost and Works Accountants Act, 1959 under First Schedule Part IV (2)





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- The complainant is a person who have harassed the chapter executives (present as well as past) with bad intentions to provide the information as a committee member in authorised/unauthorised manner and at the same time after taking the information by all means, he again files RTI on the chapter as a citizen creating a unfriendly and pressurised atmosphere in Indore Dewas chapter office. As RTI is a right of a citizen but after filing RTI he again takes the access to Official Emails/records/Information/Computer access related to his RTI which is really oppressive and harassing due to which all the development activities of office, office bearers specially chairman had adversely affected students, members and chapter as a whole.
- The complainant is continuously involved in harassment of employees of Indore Dewas Chapter of Cost Accountants including unwelcomed Leg/Feet Touching of female staff.
- The complainant has been suspended due to abovementioned shameful acts from the committee unanimously
- The respondent was holding the post of Chairman of Indore Dewas Chapter of Cost Accountants (IDCCA) under whose tenure the chapter witnessed more than 12+ Historic events by chapter members/students in the first 3 months(Report Card sent to members, students, office bearers of HO/WIRC) including the highest enrolment of students in the history, 50+ times in leading newspapers, print media and also covered Live and Recorded on National Television Channel. These development in chapter with a strong brand image amongst members and students, made Complainant together with his team comprising of CMA Rahul Jain and CMA Surendra Agrawal started working with bad intensions in damaging the reputation/image of respondent using slanders/taunt/poor language against him under political vendetta and resentment.
- The disciplinary complaint filed by CMA Rahul Jain (who is the same Party having knowledge of the facts in this complaint) against the respondent was already quashed by Director (Discipline) which was also evidenced by doctored Internal Audit Report.CMA Rahul Jain, CMA Surendra Agarawal and the complainant have formed a lobby with a conspiracy to remove the Chapter Chairman with all their efforts including social media defamation, making group of committee members with some office bearers, baggage of emails to threaten every individual who is working for the Chapter, non-participation in any of the programs of the chapter etc.
- The complainant proves his ill intentions and conspiracy by filing 3 disciplinary complaint against committee members including Chairman and Vice-Chairman
- Deliberate underperformance of duties by Complainant as office Bearer with malicious cause by withholding the Nomination DD under the possession of the





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chapter in his office bearers capacity with a ulterior motive to use the same latter time at the time of elections to prevent some members from contesting elections or at the same time after being elected representative use the same to file disciplinary complaints with malafide intentions. And Complainant filed and complaint against CMA Sudee Saxena and his conspired office bearer CMA Rahul Jain filed disciplinary complaint against the respondent which was duly quashed by Director (Discipline).

- Harassing and depriving the respondent from contesting the elections, Complainant with other office bearers including CMA Rahul Jain and CMA Surendra Agrawal deliberately struck off my name together with 5 other members without even giving prior intimation shows the level of conspiracy, political agitation and gross misuse of the position held by the complainant.
- Director (Discipline) should get themselves acknowledged with the background details of following two staffs that the complainant have mentioned about and who are instrumental in deterioration of the chapter and played a vital role in the manipulation in this complaint who were multiple times been referred in allegations of Complainant (Referred in the respondent's response in Part II) who are involved with Complainant in doing such fraudulent complaint –

I. **Abhishek Gupta (Former Chapter in Charge) –**

- Appointed by the complainant as soon as he became Chairman taking the resignation from earlier staff Sachin Sachora with pressure tactics. (Given Submission in Person)
- Found Incompetent and has been served with the notices period by earlier committee in which the complainant was also an Office Bearer
- Found Incompetent by current committee members and the same is been discussed in the management committee meetings.
- Ran away from Chapter without giving any official handover to any office bearers and not responding to any calls and messages of chapter staff/Office Bearers/committee members and blocking Chairman's no. after serving of strict notice.
- Took five months salary from Xeam Ventures after his leaving office in the month of January 2020. Never reported anyone from the office bearers. Neither replied to any mails/messages/phone calls.
- When recovery calls and mails were given by different committee members then he never attended the calls except the complainant and CMA Rahul Jain. (These committee members tried hard to protect Abhishek in what so ever manner in the committee meetings and emails).





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- He has taken Amazon prime membership on his phone and for which chapter is charged two times a sum of Rs. 999*2= 1998/-
- Chapter Staff coordinated very often on the dates of renewal of subscription but he did not take calls and neither stopped the annual subscription.
- The complainant in all the committee meetings favoured Abhishek Gupta as he has taken some documents illegally from the Chapter after his tenure when he suddenly visited chapter and asked Chairman to continue the job on increased salary.
- Manipulated and Taken away some documents from the chapter including my bills/Vice Chairman bills/Law faculty attendance/Login Details of Official Website/Students data etc. (As scrutiny is not made till now so there is no final set of lost documents available)

II. Vibhuti Singh (Ex Marketing Executive)

- Appointed by the respondent as a Marketing Executive for the purpose of CMA branding/Counselling and career awareness seminars.
- The appointment was opposed by complainant in several mails
- She was not feeling comfortable with the chapter politics, Family problems and mainly could not give the results so she expressed her intention to leave the job and therefore the respondent allowed her and asked to give the handover.
- Her Last months salary of Rs. 10000/- was due and not given as she never came back to report to the respondent and office bearer with respect to her data of marketing and its status.
- She mailed Office Bearers of HO together with Director (Discipline) for demanding her due salary after a span of one year without responding to communication. Though Chapter have to pay her salary but she should follow the adequate protocol as discussed in the management committee meeting by Chairman
- But the complainant again started conspiracy with her through phone calls and started convincing her that he will ask the committee to release the salary.





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- The same complainant who objected to the appointment of Vibhuti then supported on phone calls and mails to recruit her in place of Abhishek Gupta.

PART- II

At the outset the instant Complaint mentioned in Point 1 is not tenable since the Respondent herein has not violated any provisions of The Cost and Works Accountants Act, 1959 and the Director (Discipline) will find the complaint to be totally frivolous and devious on the following grounds –

- Yes, the respondent was the only Chairman in the history of Indore Dewas Chapter of Cost Accountants who have taken more than 12+ Career awareness seminars in 5 Districts of Madhya Pradesh State with my vision in line with HO/WIRC to increase the student strength.
- The respondent spoke as the speaker in all the seminars and convinced all the students for CMA Registration by carrying the task of appointment and scheduling of seminars which should be done by the Office In-charge (Abhishek as mentioned in Part I) and Marketing Executive (Vibhuti as mentioned in Part I) who was appointed to increase in the strength which is very well opposed by complainant in management committee meeting.
- Almost 60+ days out of first 90 days, the respondent personally visited chapter to take the updates and meet these appointed staff who were found truly inactive in their workings and official responsibilities as after the respondent's repetitive follow up they failed to succeed one single appointment for career awareness seminar.
- The respondent took the lead amongst the committee members to take the appointments from Principals/Management of Schools mainly Government Schools/Colleges in order to fulfil the vision to do the best for the chapter.
- The Seminars were taken in Mhow was taken by the respondent on two different dates and on two different schools for which he travelled in total 3 times (1 for taking appointment by my car and 2 for seminar dates and taking appointment in other schools).
- The respondent asked Chapter staff to make arrangement of hired car and instructed to book the car through travels and take the quote. Then on the respondent's multiple request they told that nobody was giving a





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quote and rest orally told them Rs. 2500-2600 per journey but he felt its high for the Chapter to pay this much for a total travel of 50-60 kms.

- The respondent asked some travels in his acquaintance to arrange the car and ultimately Baba Bal Hanuman (Mr. Bhadoria) on his request arranged a car and raised the booking on a quote which is far less than the quote given orally by staff. For his car travelling I have not submitted the petrol bill till date.
- The complainant has alleged that the respondent travelled in his personal car and claimed the bill of travels is totally fake and not backed by any facts and the payment was made by Office Executive in cash which is mentioned in voucher.
- As far as the respondent's authority is concerned, he was duly authorised with such power as conferred by Delegation of Power of Chapter Chairman to a tune of Rs. 50000 without any sanction but it's strange the complainant himself is **unaware** of the Delegation of Power of Chairman as issued by HO for which he filed RTI.
- The respondent also raises certain questions while understanding heights of manipulation done by the complainant using alleged ex office staff (as mentioned in Part I)-
 - How Complainant took the copy of the bills from office as the same in the property of office and shows the conspiracy mentioned in Part- I?
 - There is no serious complaint given by these staff till date and neither any intimation received by any office bearers in written or in any committee meeting or on email or any manner?
 - Why these alleged staff have reported the same in their term in office?
 - Why the same is been reported after their discontinuance from services at chapter?
 - When they both reported and taken instructions from Chairman throughout year and suddenly after job started interacting with Complainant?
 - Why the complainant have not spoken a single word on their performance and his interaction with Office staff?
 - Why Complainant (so called expert in writing numerous mails) have not tried to give a single mail for the recovery of dues which Abhishek have fraudulently taken?





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- All the complaints and recordings are done by Complainant himself which is never reported in committee meetings as these recordings does not pertain to their time of employment at chapter and the same stands a serious of questions how a member of professional institute who is retired from Govt. Organisation can use his skill?
- Whether Complainant have given a single appreciation or congratulations by words or feelings till date?
- In turn Complainant is truly active on social media to give slanders and politically agitated statements which respondent respectfully replied.

The respondent also mentions that he was a merit holder of Institute who is having no political career in chapter. That he was instrumental for the historic achievement of the Chapter including the highest ever admission in a term. The respondent prayed to drop the proceedings against the respondent and reprimand the Complainant together with the alleged persons mentioned in Part 1 of the response.

1. The respondent had submitted 34 annexure together with the written statement which do not have much relevance with the disciplinary complaint filed by the complainant. Such annexures mainly speak of the achievements of the complainant on taking over as Chapter Chairman in June 2019 including highest number of student admission, holding of 12 plus events at the Chapter and career awareness sessions conducted by the respondent.
2. By an email dated 24th November 2020, the complainant was requested to submit a rejoinder in terms of Rule 8(4) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. No rejoinder, as however, been recived by the Disciplinary Directorate. As part of investigation that the Director (Discipline) is empowered to do u/s 21(4) of the Cost and Works Accountants Act, 1959 a letter Ref. No. G/DD/Com-CA(97)/(M-9873)/3/11/2021 dated 3rd November 2021 was sent to the complainant requesting the complainant to provide reply to the following questions:

- (1) Was the respondent in the instant complaint, at any time the Chairman of Indore Dewas Chapter of Cost Accountants?
- (2) If so, for which year(s)?
- (3) Who decides and approves the tour of the members of the Managing Committee which are undertaken for official purposes of the Chapter concerned?
- (4) What are the guidelines laid down in regard to query (3) above? Please provide documentary evidence thereof.





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- (5) Please provide a copy of voucher through which payment of Rs 3600/- has been made to the respondent for undertaking tour to Umariya/Shahdol/Jabalpore.
 - (1) To provide whether there was any written objection given by the members of Managing committee of Indore Dewas Chapter to the tour undertaken by the respondent in which Rs 3600/- has been alleged to have been misappropriated. Please provide documentary evidence thereof.
3. The complainant by an email dated 24th November 2021 sent at or about 11.24 AM to the Disciplinary Directorate replied as below which is reproduced in verbatim:

“Respected Sir,

This is in reference to your Speed Post Letter No. G/DD/Com-CA(97)/(M-9873)/3/11/2021 which was received by me on 05/11/21.

As required by you, para-wise reply/information is as under:

(1) Yes, Shri Aniruddh Gupta was Chairman of Indore Dewas Chapter of Cost Accountants.

(2) Shri Aniruddh Gupta was elected Chairman for the financial year 2019-20, but hold the post for two & half year illegally till 8th Nov 2021, which is the violation of Chapters Bye Laws and falls under Misconduct also. You are, therefore, requested to take disciplinary action Suo-moto for this act.

(3) Chapters Bye Laws doesn't speak regarding authority who decides and approves the tour of members of the Managing Committee which are undertaken for official purposes. In general, tours are deciding and approves by Chairman/Managing Committee in our chapter. Approval of tour program by the Competent Authority doesn't means that bills of tour will be passed on the basis of false supporting.

It is to submit that Disciplinary complaint is not related regarding tour approval authority but relates to the bill approval authority and submission of false claim.

Clause no. 25 (1) and (2) of the chapter's bye laws is reproduced below-

“25(1) There shall be established a fund under the management and control of the Managing Committee into which shall be paid all moneys received by the Managing Committee by way of membership fees, grants, donations, subscriptions and other incomes of the Chapter and out of which shall be met all expenses and liabilities properly incurred by the Managing Committee.

(2) The Managing Committee shall be responsible for the funds of the Chapter.”

Since as per above clause the management and control of funds are under the Managing Committee and Managing Committee is responsible for the funds of the Chapter, therefore,





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all tour bills of member of managing committee are being passed by the Managing Committee in its meeting and recorded in the minutes in Indore Dewas Chapter.

In support of above contention, I am attaching herewith word copy of Minutes of the Managing Committee meetings dated 21/09/19 (Annexure-1) in which tour expenses of CMA Aniruddh Gupta Chairman for attending as a guest of honour in Prajapita Brahmakumari Iswariya Vishwavidyalaya at Mount Abu was rejected by the committee (Item no. 16), meeting dated 27/01/20 (Annexure-2) in which tour bill of CMA Aniruddh Gupta Chairman for seminars at Jabalpur/Shahdol, Umariya outside the territory of Indore-Dewas Chapter was rejected by the committee (Item no. 6) and dated 08/02/20 (Annexure-3) in which tour bills of CMA Aniruddh Gupta Chairman, CMA Ravindra Dubey and CMA Rahul Jain were approved by the committee (Item no. 7). It is clearly evident from the above minutes that tour bills are being passed/approved by the Managing Committee in our chapter.

I had requested on 08/11/2021 to new committee to permit me to see and get the signed copies of minutes of meeting and voucher related to FY 2019-20 and the same request has prayed in writing to CMA Pradeep Kumar Khaneja observer appointed by HO for election of the managing committee Copy of mail dt 17/11/21 addressed to the Chairman IDCCA requesting of certified copies of documents but could not get the same till date. Still, I am trying to get signed copy of the MOM and voucher as mentioned above from the new office bearers, after getting the same, I shall forward to you for your kind perusal.

Being the authority, you may ask office bearers for signed copies of the minutes and vouchers.

It is to bring to your kind notice once again that amount of alleged tour bill of Rs. 3600/- had withdrawn by way of petty cash by submitting agreement of travels not the receipt/bills, while he travelled by his own car, without submitting cash receipt/ticket, without passing travel bill by the Managing Committee, without authorized signature on voucher, without signing on voucher for receipt of payment. Supporting for above contention were attached with my complaint dt 19/08/20.

(4) Chapters Bye Laws doesn't speak regarding authority who decides and approves the tour of members of the Managing Committee which are undertaken for official purposes. There is no guideline available with me except chapter bye laws rule 25(1), 25(2) and minutes of meeting (Annexure-1, Annexure-2 and Annexure-3), which are attached herewith. You, being authority, may asked to the Secretary of the Institute for the guidelines, if any, in this regard and guide him to send the same to all the chapters.

(5) It is to bring to your kind notice that voucher through which payment of Rs 3600/- has been made CMA Aniruddh Gupta for undertaking tour to Mhow-MP and not for Umariya/Shahdol/Jabalpur. It shows that how my complaint is being taken lightly by the Hon'ble Directorate of Discipline. I had attached copy of ledger account of Travelling & Conveyance Expenses for the period 01/04/19 to 31/12/19, voucher no. 95 dated 30/11/19, copy of agreement dt 27/11/19 and 21/11/19 with original complaint dt 19/08/20 as Annexure-IV (total 4 Pages).





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Then office bearer for the term 2019-20 had not provided the copy of voucher even under RTI. I had filed RTI application (Annexure V-I to the original application) for getting certified copies of above-mentioned documents, which were denied by the Office Incharge (Annexure V-ii to the original application) on the context that I already have the copies of travel bill of CMA Aniruddh Gupta. This means he was agreed that copy of Annexure-IV to original application attached is true. An appeal under RTI is pending before CIC against such denial.

I had also requested on 08/11/2021 to new office bearers for the term 2021-22 elected on 08/11/21 to permit me to see and get the copies of minutes of meeting and voucher related to FY 2019-20 and the same request has prayed in writing to CMA Pradeep Kumar Khaneja observer appointed by HO for election of the managing committee (Annexure-4), Copy of mail dt 17/11/21 (Annexure-5) addressed to the Chairman IDCCA requesting of certified copies of documents but could not get the same till date. Still, I am trying to get signed copy of the MOM and voucher as mentioned above from the new office bearers, after getting the same, I shall forward to you for your kind perusal.

I called a lot to Chairman of the chapter for getting document but he didn't pick my calls. My phone number has also been blocked by the chairman at present, which clearly shows intention of chairman for not providing information/documents.

Being authority, you may ask office bearers for signed copies of the minutes.

It is to bring to your kind notice once again that alleged tour bill of Rs. 3600/-

- a. was not submitted before the Managing Committee for approval as per practice of the chapter.
- b. CMA Aniruddh submitted agreement of travels not the cash receipt/ bills. Agreement is not a proof of expenditure incurred.
- c. He traveled by his own car, but claimed on the basis of agreement with the travel.
- d. CMA Aniruddh had not submitted claim for reimbursement, not signed on any of the supporting and also not signed on the receipt of the money.
- e. Amount of Rs. 3600/- had withdrawn by way of petty cash without knowledge of Managing Committee.

(6) Since CMA Aniruddh Gupta never intimated to the committee that he has taken seminar in Mhow and withdrawn money through petty cash hence question of raising written objection by the members of Managing committee of Indore Dewas Chapter to the tour undertaken by the CMA Aniruddh Gupta in which Rs 3600/- has been alleged to have been misappropriated doesn't arise.

The matter comes in my knowledge during inspection of vouchers under RTI.

It is also to submitted that not raising objection by the committee member doesn't means that bills submitted fraudulently and withdrawal. of Rs. 3600/- by way of petty cash by submitting agreement of travels not the receipt/ bills, while he traveled by his own car, without submitting cash receipt/ticket, without passing travel bill by the Managing Committee, without authorized signature on voucher, without signing on voucher is legalized.





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It is also to bring to your kind notice that in case of Umariya/Shahdol/Jabalpur tour after submitting bills and rejection of the same by Managing Committee, He has not submitted the same to HO. If he has incurred the expenses and all supporting are true than why he has not submitted the bills to HO? Though, tour bill of Umariya/Shahdol/Jabalpur was not approved by the Committee and not paid to the CMA Aniruddh, but attempting to claim on the basis fake supporting is also a crime.

Order of Director Discipline in the matter of Complaint No. Com/21-CWA(9)/2010-Shri Biswarup Basu (M/8237) Vs. Dr. Sanjiban Bandyopadhyaya (M/8601) is attached as Annexure-6 for your kind perusal which is a case of similar nature of defalcation of funds.

On the basis of above submission, original application dt 19/08/20 with all supporting and also reply to the rejoinder with all supporting, you are requested to take action against CMA Aniruddh Gupta as preyed in application dated 19/08/20.

With Regards
Yours Sincerely

(CMA Ravindra Dubey)
M9873"

4. The complainant has annexed with his reply among others, minutes of meeting dated 21.09.2019, dated 27.01.2020 and dated 8.02.2020 held by Indore Dewas Chapter, From the annexure enclosed by the complainant and on perusal of the minutes of meeting dated 27.01.2020 it is observed that three members of the Chapter namely, CMA Rahul Jain, CMA Neeraj Maheshwari and the complainant himself raised objection on the career awareness programme conducted in Shahdol and Umariya and expressed apprehension if these places fell within the purview of Indore Dewas Chapter. Regarding claiming of reimbursement for expenses incurred by the respondent, the complainant stated that the same is to be claimed from the Headquarters. **He had enclosed a copy of the order dated 27th May 2015 in the matter of Complaint No. Com/21-CWA(9)/2010 - Shri Biswarup Basu Vs. Dr. Sanjiban Bandyopadhyaya which pertained to defalcation of funds of EIRC.**
5. Another letter Ref No. G/DD/IDC/01/11/2021 dated 3rd November 2021 was sent to Indore Dewas Chapter requesting to provide the following information"
 - Who decides and approves the tour of the members of the Managing Committee which are undertaken for official purposes of the Chapter concerned?
 - What are the guidelines laid down in regard to the above mentioned query? Please provide documentary evidence thereof
 - Is prior approval of the members of the Managing Committee required for undertaking official tour by a member of the Managing Committee?
 - If so, please provide such approval for official tours undertaken by all members of the Managing Committee for the year 2019-20.
 - Please also provide a copy of Delegation of Power (DOP), if any.

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The letter, however, had returned undelivered. An email dated 3rd November 2021 was also sent to the Chapter. As the Chapter did not provide its reply another email dated 21st December 2021 at or about 11.06 AM was sent to the Chapter. The Chapter, however, did not reply.

6. The prima facie opinion formed by Director (Discipline) together with the documents relied upon against the respondent was put up before the Disciplinary Committee at its 62nd meeting held on 22nd May 2022. The prima facie opinion formed by Director (Discipline) against the respondent in terms of Rule 9(2)(a)(ii) was not agreed to by the Committee. The learned members of the Committee directed Director (Discipline) to prepare a gist of financial and non-financial irregularities stated to have been committed by the respondent as part of further investigation and put up the same before the Disciplinary Committee at its next meeting.
7. Thus, as part of further investigation, the following of financial and non-financial irregularities appeared to have been committed by the respondent was put up before the Disciplinary Committee:

Financial	Non- Financial
False claim of travel to Mhow for taking career awareness classes –Rs. 3600	Three office personnel had left the job during a short span of six month due to his pressure tactics.
False Claim of Travel to Shahdol, Umaria and Jabalpur-Rs. 21483/-	Demand of money from Ms.Vibhuti Singh (Marketing Executive) out of her salary Rs. 2000-3000
Taken Money from the remuneration paid to the Faculties, though the quantum of money taken has not been revealed	Allowed unregistered student to attend the class
Bill No. 3569 dated 5.12.2019 for Rs 2459/- (Table No. 7) at 16.13 hrs and Bill No. 3573 for Rs 1108/- (Table No. 10) at 16.36 hrs of The Arihant Palace Hotel and Restaurant. It is not understood how, the respondent can have food at two different tables at or around the same time.	The respondent had pressurized Ms. Neelima Gupta to change attendance and to give him amount of 30 hours classes. On refusal by Ms. Gupta, her payment was withheld. Since there was no option with Ms. Gupta for getting her hard money hence she agreed to part with the money with the respondent.
	Original sheets of attendance of Ms. Neelima Gupta for Law subject were manipulated on the instruction of the respondent showing the





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	attendance from 14-08-19 to 19/10/19 totalling 54 hours but they forget to correct the session start date which was 10-sep-2019 and still appeared on manipulated sheet
	The respondent succeeded to get sign of Office Incharge on manipulated sheet by pressurizing him.

8. In the 63rd meeting of the Disciplinary Committee, the matter was discussed at length and the learned members advised the Director (Discipline) to review the Delegation of Power (DOP) and to what extent the respondent, who was the Chairman of Indore Dewas Chapter of Cost Accountants, was authorized to spend in terms of Delegation of Power (DOP). The Delegation of Power which was issued vide Office Order No. 01/2015-16 dated 1st April 2015 was reviewed and it is seen that the Chairman of Region/Chapter was authorized to spend Rs 75,000/- towards payment of Hotel Bills, purchase of air/railway tickets, car hire charges, local conveyance. The Chairman of Region/Chapter was also authorized to spend a maximum amount of Rs 50,000/- towards expenses for organizing seminars, conferences and programmes.
9. The Delegation of Power which was issued vide Office Order No. 01/2015-16 dated 1st April 2015 was placed before the Disciplinary Committee at its 64th meeting, being the last meeting, held on 4th August 2022.. The learned members of the Committee perused the Delegation of Power and noted that the Chairman of Region/Chapter was authorized to spend up to Rs 75,000/- towards payment of hotel bills, purchase of air/railway tickets, car hire charges, local conveyance. The Chairman of Region/Chapter was also authorized to spend a maximum amount of Rs 50,000/- towards expenses for organizing seminars, conferences and programmes. Thus, as per DOP, the respondent who was the then Chairman of Indore Dewas Chapter had expended money within his limits. The Committee also noted that the complaint had two parts (i) Financial & (ii) Non-financial allegations. One of the non-financial allegations was that the respondent had pressurized a particular faculty to change attendance and to give him amount equivalent to 30 hours classes. On refusal by the said faculty, her payment was withheld. The complainant complained that since there was no option with the said faculty for getting her hard earned money it has been alleged that she had agreed to part with the money with the respondent.
10. The Disciplinary Directorate vide letter No G/DD/Com-CA(97)/(M-9873)/5/02/2023 dated 27th February 2023 asked for providing the following information from the complainant regarding the following:
- Cogent evidence as to your allegation against the respondent.
 - Contact details of Ms. Neelima Gupta including her postal address, email and contact number.

However, no cogent evidence could be provided by the complainant on the above matters.





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11. Findings

- I. The complainant though has made several allegations of financial irregularities against the respondent has not been able to adduce any solid evidence in support of his complaint.
- II. A bare perusal of the Delegation of Power (DoP) dated 1st April 2015 clearly shows that it is well within the rights of a Chairman of a Chapter authorized to spend a maximum amount of Rs 50,000/- towards expenses for organizing seminars, conferences and programmes.
- III. The complainant's complaint of pressurizing a particular faculty to change attendance and to give him amount equivalent to 30 hours classes and that on refusal by the said faculty, her payment was withheld is not substantiated by any cogent evidence.
- IV. Also, allegations of demanding money from the salary of Ms. Vibhuti Singh and allowing unauthorized students to attend the class at Indore Dewas Chapter of Cost Accountants is not backed by any substantial evidence.
- V. Almost all allegations levelled by the complainant are sweeping allegations presumably arising out of political rivalry against the complainant.
- VI. Be it as it is, the Committee need not go into the details of such issues as the same does not have a bearing on the adjudication of the instant complaint.

Order

12. In view of the above, the Committee unanimously decides to drop the proceedings against the respondent and close the case.
13. The Complaint therefore stands disposed of in terms of Rule 9(2)(c) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.




(CMA Vijender Sharma)
PRESIDING OFFICER