



ICMAI
THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA
भारतीय लागत लेखाकार संस्थान
Statutory Body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

Headquarters:
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Lodhi Road, New Delhi-110003
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BOARD OF DISCIPLINE

Ref. No.: G/BOD/Order/Com-CA(127)/R-04/05

17.11.2025

Subject	Service of Final order number ICMAI/BOD/2025/22
Complaint number	Com-21/CA(127)/2024
In the matter of	CMA Gunamala S R (M/49393) [Complainant] Vs. CMA Girish K (M/17416) [Respondent]

Please find the enclosed Final order number ICMAI/BOD/2025/22 dated 14.11.2025 issued by Board of Discipline of the Institute in accordance of Rule 9(3)(a) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

This order is being served to both complainant and respondent free of charge in compliance of Rule 15(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007

CMA (Dr.) Hemant Kumar Sindhvani
Secretary, Board of Discipline
Encl: As above



Complainant :	CMA Gunamala S R (M/49393) No.1 floor, 21 cross, Rangaiah layout, Ittumadu, BSK 3rd Stage, Bengaluru, Pin Code: 560085
Respondent :	CMA Girish K (M/17416) 36, Chatura Homes, 2nd Main, Meenakshinagar, Near Krishna Kalyana Mantapa, Basaveshwaranagar, Bengaluru-560079



The Institute of Cost Accountants of India

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

Final order number: ICMAI/BOD/2025/22

Complaint number	Complaint No. Com/21-CA (127)/2024
In the matter of	CMA Gunamala S R (M/49393) [Complainant] Vs. CMA Girish K (M/17416) [Respondent]
Date of Hearing	As per records and order sheet
Date of order	14 th November 2025

CORAM:

1	Shri P.K. Pujari, IAS (Retd)	Presiding Officer
2	CMA (Dr.) Ashish Thatte	Member

Brief of the Case:-

1. The Disciplinary Directorate is in receipt of a complaint dated 17th January, 2024, submitted in Form-I under Section 21 of the Cost and Works Accountants Act, 1959 ("the Act") read with Rule 3(1) of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 ("The Rules"). The said complaint has been filed by CMA Gunamala S.R. (hereinafter referred to as the "Complainant") against CMA Girish K., Membership No. 17416 (hereinafter referred to as the "Respondent"). The complaint, inter alia, contains allegations of professional and other misconduct alleged to have been committed by the Respondent, which are stated to fall within the ambit of various provisions of the Act.
2. The complaint consists of 05 (five) pages, accompanied by annexures running into 33 (thirty-three) pages, thereby aggregating to a total of 38 (thirty-eight) pages. The complaint, inter alia, sets out the following averments:





FORM I

[See sub-rule (1) of Rule 3]

1.	Name of the Complainant: (with membership number, if member of Institute of Cost and Works Accountants of India)	CMA GUNAMALA SR MANAGEMENT COMMITTEE MEMBER of Bengaluru Chapter M NO-49393
2.	Name of the member/firm against whom complaint is being made: (with membership number/ registration number of the firm, if known)	1.CMA GIRISH K (M NO-17416) 2.CMA Murali Mohan (M NO-31013)
3.	Latest address of the complainant for communication	No.1 floor, 21 cross, Rangaiah layout, Ittumadu, BSK 3rd Stage, Bengaluru, Pin Code: 560085, Ph no. 9164751000
4.	Last available professional address of the member or the firm against whom the complaint is made	1. Girish K, 36, Chatura Homes, 2 nd Main, Meenakshinagar, Near Krishna Kalyana Mantapa, Basaveshwaranagar, Bengaluru-560079 ph no-9980695702, girish_sahana@rediffmail.com 2. Murali Mohan, B. C. M. Mohan & Co. No. 15, IV Main, Subbanna Garden, Vijayanagar, Bengaluru-560040, Ph no-9964999149, cma.murali.mohan@outlook.com
5.	Particulars of allegation(s) serially numbered together with corresponding clause/part of the relevant Schedule(s), or Particulars of allegation(s) serially numbered together with clause/part of the relevant Schedule(s) under which the alleged acts of commission or omission or both would fall	1. A Cost symposium was conducted by the Bengaluru Chapter in association with the Salem Chapter at Yercaud on 17th, 18th and 19th of November 2023. During the last session, that was 2023, Sunday morning, the Health on 19th November a programme on and Wealth was conducted Central by CMA TCA Srinivasa Prasad, Council Member and members present were BCCA Chairman CMA Devarajulu, SIRC Treasurer CMA Girish K, Former





chairman of BCCA CMA Ramesh, the Thirupathi Chapter Chairman, BCCA MC member CMA Poornima and other members around 25 members. Like all others present in the programme I heartily participated in the program as advised by CMA TCA Srinivasa Prasad in a normal way Initially TCA Srinivasa prasad sir briefed about the importance of Health over Wealth. It was an interactive session. He advised everyone to retain the childhood hobbies till end and lead a happy life. He enquired everyone about their childhood hobbies. Same way when he asked me I said dancing and singing were my hobbies. He himself sang a song and a few members also sang by rotation including me. Later on he asked me whether child hood hobbies are still continuing or not. When replied in the affirmative, he asked me to dance as a part of the programme. Then I selected my favorite song and danced there. At the end of the programme all of them danced in circle including me for another song. It was observed that during the activities conducted in the programme, my videos were clicked. They were shared intentionally in an unofficial WhatsApp group (Karnataka CMA Group where 252 members some of whom may not be aware of this function) by SIRC Treasurer / Nominee CMA Girish K (Membership number- 17416) on 19th November 2023 at 11.22pm (Night) without my consent. It may be noted that the majority of my photos taken at different angles alone and were singled out and shared in the group, without much of other photos, which has raised the eyebrows of many of our members in the group.

2. After 10 days on 30th November 2023 at 10.40 pm (late evening) my photos were tagged and uncharitably commented





upon by CMA Murali Mohan (Membership number-31013) who was one of the committee member in the said programme (His name was also there in the Programme Brochure and he had shared the stage in one of the sessions and actively participated in the programme). The comment was very disrespectful and indecent for a woman's image and dignity and I was agonizingly disturbed by his unscrupulous act. Though, in the first instance itself I was not in consensus with the post of CMA Girish K either (ie, 19.11.23), the 2nd post particularly rattled me because of the wrong timing (10.40 pm) and the unwanted adverse comment by the said member (@Gunamala - how can you dance alone? Cheating!!!!).

This was further aggravated by so many sympathizing calls by many of the members particularly woman members which has impacted me ever since.

3. In order to set the things right, on 2nd December I spoke to CMA Girish K over the phone (for 19 minutes at 2.37 pm) and requested him to take the responsibility of his original post and discipline his protege (Murali Mohan) in a suitable manner to avoid such embarrassing incidents for lady members in future. However, contrary to my expectations from this senior member, instead of taking any suitable action/ advice against Murali Mohan, as soon as the call got disconnected, he intentionally exited from the group without expressing responsibility to his original post.
4. In view of the same, on 5th December Tuesday I addressed a mail to Bengaluru Chapter Office bearers (all of whom, i.e, the Chairman, Vice Chairman, Secretary and the Treasurer were also members of that WhatsApp group). I approached the chapter first because the chapter had





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conducted the programme and its Chairman CMA Devarajulu was also present along with SIRC Member GIRISH K during the said Health & Wealth activity. Further, other office bearers of the BCCA, Central Council Member mentioned above had also participated in the Program However, till now, even after 1 and half months of long time, they have not bothered to reply.

5. On coming to know of this misconduct in the concerned WhatsApp group, a couple of veteran members who are also the admins, admonished him in the group. But CMA Murali Mohan was rude, was unapologetic and used derogatory language against them to defend himself. Finally, in order to allow the matter to rest and not to drag it further, I asked him to unconditionally apologize in the group but he did not do that. On their part, the admins of the group removed him from the group to avoid further acrimony in the group.
6. It's a group of 252 CMA members and in front of all those members CMA Girish K and his closely associated person CMA Murali Mohan tried to damage my modesty. As a woman, I was deeply offended by the act of SIRC Treasurer CMA Girish K and his closely associated person CMAMurali. My view is that these seniors instead of encouraging, supporting a first time lady MC member, instead are trying to destroy her image, dignity and modesty. How are you going to justify their act? What steps are taken to give justice? Overall I am burning inside from that day.
7. Because I am a woman, it is natural that I must make unusual efforts to succeed in many fields. Nevertheless, ours being a Statutory Professional Institute, it is a minimum expectation from lakhs of sisters of mine in this leading Institute to make efforts to safeguard women's image,





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dignity and modesty in the Bengaluru Chapter. I am a woman representing the women folk, who feel themselves not safe here, because there is a violation of personal liberty, privacy.

In this backdrop, I am of the strong belief that it was a trap laid for unsuspecting lady members to fall into their vicious blackmail

- a) Passing obnoxious comments like that mentioned (@Gunamala how can you dance alone? Cheating!!!!), as if to present before the unsuspecting group members that the member is cheating on someone by leaving out the said one while dancing!!! The calls received from different members and the lady members betrayed such unwanted apprehension.
- b) The action of CMA Girish in sharing my photos in the group without my permission first, and there after even though out of 252 members in the group none had responded about the photos and almost everyone had forgotten the matter. CMA Murali Mohan making an obnoxious comment after 10 days at the late hours out of blue as if in an inebriated state shows that it was a preplanned action of this coterie to pressurize or blackmail with ulterior motive.
- c) More so, his (Girish) action of leaving the group within 2 minutes of my flagging the concern of risk of damaging my image, dignity and modesty by Murali Mohan's obnoxious comment, without, correcting that member, shows a strong bond between him and Murali Mohan. Because, had he (Girish) been of man of upright, chaste, dignified behavior, expected him to admonish him (Murali Mohan) and put him in





		<p>right place, which he miserably failed to do, which was unbecoming of an highest position of the Treasurer of the standing of the SIRC of the ICMAI</p> <p>8. In view of the serious Mis-Conduct committed by CMA Girish, SIRC Treasurer and CMA Murali Mohan, BCCA member, in tarnishing my image and causing severe mental agony I request the Honorable Disciplinary Committee to initiate appropriate disciplinary action against both of them as per the code of Ethics issued by The Institute of cost Accountants of India under Section 21 and Section 22 to prevent them from taking such obnoxious actions against the women in future.</p>
6.	Particulars of evidence(s) adduced in support of the allegation(s) made	33 images of photos and screen shorts of WhatsApp conversations are attached with this form attached. Videos of same are attached to mail.
7.	Name(s) of person who have knowledge of the facts of the case	1. CMA B Jayendra Nayak M No-27889(Admin of group). Ph No-9900111999 2. CMA Sreepadal leggodu Ramachandra M No-36487 (Admin of the Group). Ph No-99458 81990

3. On scrutiny, the aforesaid complaint was found to be in order and was accordingly registered in terms of Rule 5 of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. The matter was thereafter taken up in the manner prescribed under Chapter III of the said Rules, and the complaint was duly recorded by the Disciplinary Directorate under Complaint No. Com/21-CA (127)/2024.
4. A copy of the complaint together with its annexure was duly forwarded to the Respondent vide Notice under rule 8(3) of The Rules under the cover of communication number G/DD/Com-CA (127)/(M/17416)/1/02/2024 dated 7th February, 2024, with a direction to





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furnish his written defense submission within 21 days from the date of service of the said Notice. In reply, the Respondent, vide his letter dated 29th February, 2024, sought extension of time till 15th March, 2024 to submit his response. The said request for extension was duly considered and granted. Thereafter, the Respondent, vide his letter dated 13th March, 2024, submitted his written response comprising 08 (eight) pages, accompanied by 02 (two) annexure. The defense of the Respondent, as submitted vide his written statement dated 13th March, 2024, is set out as under

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March 13, 2024

To:
The Director (Discipline)
The Institute of Cost Accountants of India,
12, Sudder Street,
Kolkata 700016.

Sub: Reply to the Comp No. Com/21-CA (127)/2024 –
CMA Gunamala S R (M/49393) Vs. CMA Girish K (M/17416)
CMA Gunamala S.R herein after referred to as "Complainant"
CMA Girish K herein after referred to as "Respondent"

I acknowledge the receipt of letter No. G/DD/Com-CA (127) (M-17416)/1/2/2024 dated 7.2.2024 and would like offer my response to the complaint lodged by CMA Gunamala S R alleging misconduct against me for causing 'severe mental agony and tarnishing her image'.

In this regard, I would like humbly submit that the allegations made by the complainant are false, baseless and are liable to be dismissed for the following reasons:

BACKGROUND:

Bengaluru Chapter of the Cost Accountants of India in association with the Salem Chapter of Cost Accountants of India conducted residential program at Yercaud from 17th to 19th November 2023. As per the schedule of events, on 19th November 2023 (Sunday) morning, a session on Health & Wealth was conducted by CMA TCA Srinivasa Prasad, CCM, ICMAI from 6.30 am to 9.00 am. The event was attended by various members and delegates comprising CMA Devarajulu, Chairman, BCCA, CMA Devi Reddy, Treasurer, BCCA, CMA

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B
13/03/2024





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Poornima, MC Member, BCCA. CMA S Ramesh, Former Chairman, SIRC-ICMAI, CMA Parthasarathy, Chairman, Tirupati Chapter and others.

As mentioned in the complaint, CMA TCA Srinivasa Prasad, CCM briefed about the importance of Health and Wealth and enquired about the childhood hobbies of the participants. Some of the participants show cased their childhood hobbies including the complainant who selected her favourite song from her mobile and danced in the program. During the event, photos and videos taken were taken by some of the participants which were later shared with the Respondent. The Respondent, being part of the Organizing Committee & Convenor of the event forwarded the photos & videos of the event as received by him to one of the CMAs groups having members mainly from Karnataka State (known as Karnataka CMA Group). It is normal practice to share the photos and videos of the official events among CMA members. As stated above, the photos and videos were taken by some of the participants during the morning session on 19-Nov-23 wherein the complainant also participated. Later in the late evening, the photos and videos were shared by one of the members with the Respondent and the same were forwarded to the above said WhatsApp Group.

RESPONSE TO THE COMPLAINT:

- 1) The allegation that photos and videos of the complainant were clicked and shared intentionally in an official WhatsApp Group (Karnataka CMA Group) is false and baseless and has been made with a view to bring disrepute and tarnish the image of the Respondent (who is presently the RCM of SIRC-ICMAI) for ulterior motives in as much as the photos and videos forwarded by the Respondent are of Health & Wealth Session wherein few members participated in the session and exhibited their childhood hobbies like singing and dancing. The Respondent has not forwarded photos or videos of any particular individual or member singled out or photos taken in different angles and shared in the Group as alleged by the Complainant which is purely after thought as

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motivated by the witness to this complaint which will be proved in the subsequent responses.

- 2) It is quite normal practice to share the photograph of the events among the members of CMA fraternity and similarly, after the event on 19-Nov-23, the Respondent has forwarded the photographs, as received by him, on my mobile from one of the members. The photos and videos were received by the Respondent at 9.19 pm on 19-Nov-23 and the Respondent has forwarded the same in the WhatsApp Group at 9.22 pm on 19-Nov-23 and not at 11.22 pm as alleged by the Complainant. The photos and videos were forwarded in the Karnataka CMA group which is having only CMA members. In fact, the performances (singing and dancing) during the event were appreciated in the above WhatsApp Group by one of the lady members i.e., CMA Sudharani (Membership No.46350). The allegation that the Respondent has shared the photos and videos intentionally in an unofficial WhatsApp Group is false and baseless and is liable to be dismissed.
- 3) It is to reiterate that the forwarding of photos and videos in the WhatsApp group is normal activity which is neither intentional nor planned activity with a view to cause mental agony to any member of the CMA Institute, in particular, to the complainant. The instant complaint has been made based on assumptions and presumptions and there is no element of truth in the allegations made by the complainant and it is purely driven by political motive.
- 4) Assuming but not admitting that the posting was objectionable or indecent and caused mental agony, the complainant could have brought to the notice of the admins of the concerned WhatsApp Group to delete the messages immediately without keeping quiet for more than 11 days. Even the admins who are witnesses in the instant complaint could have Suo-moto deleted the photos and videos if it were causing any discomfort to the women member instead of engaging in unwarranted mud-slinging in the above WhatsApp Group. It is to be highlighted here that the admins along with the

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complainant intentionally indulged in exchange of provocative messages violating the WhatsApp Group Rules and also caused disharmony among members and also tried to tarnish the image of the elected RCM for reasons beyond comprehension.

- 5) The Respondent would like to humbly submit that the complainant belongs to the coterie of CMA members who are trying to defame the Respondent for political reasons. The Complainant has been misled by the witnesses to this complaint (CMA Jayendra Nayak and CMA H R Sreepada) who are behind the conspiracy to defame the elected RCM (Respondent) with malicious intention. In the said WhatsApp Group, the witnesses to this complainant have all along engaged continuously in posting hatred messages thereby causing disharmony among members in the WhatsApp Group. In fact the Respondent is of the opinion that severe action has to be initiated by the Institute against the witnesses for motivating such a false, baseless complaint wasting the precious time of the Institute / Disciplinary Committee.
- 6) Further, the Respondent would like to humbly submit that the present complaint against him is baseless, false and biased and has caused mental agony and damage to the image of the Respondent. The complaint has been raised by linking the comment made by another CMA member on whom the undersigned has no control since the WhatsApp Group is unofficial group of CMAs. The Respondent was ONLY a member of the WhatsApp Group and he cannot be held to be responsible for any other postings made in this said WhatsApp Group.
- 7) Further, the Respondent would like to humbly submit that the instant case is outside the purview of the Disciplinary Committee in as much as the complainant has made bald and vague complaint against the Respondent without mentioning the corresponding clause / part of the relevant Schedule under which the alleged act would fall. In view of this, the notice issued to the Respondent in the instant case is erroneous as the complaint is liable to be dismissed as there is no merits in it.

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19/03/2024







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- 8) It can be observed from the photos and videos which are enclosed with this response (soft copy) that the allegation is mainly with a view to harass and tarnish the image of the Respondent for political reasons and there is no truth in the allegations made by the complainant that her photos have been singled out and taken in different angles. It is to reiterate that the Respondent has forwarded various photos and videos of the session/ event which were received by him and the Respondent has not forwarded selectively any photos or videos of the complainant (as alleged by her) or any individual member.
- 9) The Respondent would like to humbly submit that during the event on 19-Nov-23, one of the members has taken photos and videos of the event and the same were later shared with the Respondent for circulation among CMA members. Instead of sending individual messages to various members, the Respondent has forwarded the photos and videos in the Karnataka CMA Group. The allegation that the photos of the complainant have been singled out and taken in different angles is baseless as can be seen from the soft copy of the photos and videos forwarded herewith. The Disciplinary Case has been filed by the complainant for political reasons and the complainant has been misled by the admins of the above WhatsApp Group comprising CMA Jayendra Nayak & CMA H R Sreepada who are behind this pre-planned complaint to tarnish the image of the Respondent.
- 10) The Respondent would like to humbly submit that the false complaint has been made by the complainant against the Respondent relating the action of another member i.e., CMA Murali Mohan posting comments tagging a particular photo is with a view to bring disrepute to the Respondent and cause damage to his reputation. It is falsely alleged by the complainant that the Respondent and CMA Murali Mohan are closely associated is also baseless in as much as the Respondent being the SIRC-RCM is known among the large number of members. The Respondent is a very senior member of CMA fraternity and the complaint has been made to damage his reputation for political reasons. The Respondent vehemently denies the allegation that CMA Murali Mohan is his disciple or his closely associated person. The Respondent is not responsible for the

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conduct or the act of any members in the WhatsApp Group and the Respondent strongly denies all the allegations made by the complainant.

11) The Respondent categorically would like to mention that he has EXITED the Karnataka CMA Group on 2-Dec-2024 after the matter was raised by the complainant with the Respondent since the Group Admins were targeting the Respondent for political reasons. The photos and videos were forwarded in the WhatsApp Group on 19-Nov-23 and in case the photos were indecent, there was no reason why the issue was not raised immediately. After posting of comment by one CMA member (Murali Mohan who is also member of BCCA) on 30-Nov-23 tagging her photo, the complainant called the Respondent on 2-Dec-23 and requested him to advise the said person suitably. Though the Respondent informed the complainant on 2-Dec-23 that he will suitably advise the concerned member (CMA Murali Mohan), she escalated the issue to various levels without giving sufficient time to the Respondent. The complainant has been misled and influenced by the admins of the WhatsApp Group who are targeting the Respondent for political reasons. The Respondent is a very senior member of CMA fraternity and the complaint has been made to damage his reputation for reasons best known to them. Forwarding of photos or videos of any official event in the unofficial WhatsApp Group is quite normal practice followed all over and there is no forward of any objectionable or indecent photo by the Respondent in the WhatsApp Group.

12) The Respondent would like to humbly submit that if the photos and videos forwarded by the Respondent were causing any mental agony or affecting her modesty, the complainant could have informed the same to the Respondent or requested the admins to delete the same immediately. However, the Complainant in connivance with the witnesses (who are also the admins of the said WhatsApp Group) have themselves blown the matter out of proportion to bring disrepute to the Respondent, who is the RCM of SIRC for political reasons. One of the witnesses, CMA Jayendra Nayak (deceased on 9-Feb-24) has on various occasions posted derogatory messages in the

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above WhatsApp Group to tarnish the image of the Respondent which is sufficient evidence to show that the instant case filed by the complainant is purely for political reasons and does not have any merits in it and the same is liable to be set aside.

13) Further, the Respondent would like to humbly submit that the complainant belongs to the coterie comprising CMA H R Sreepada, CMA Vishwanath Bhat (RCM-SIRC), CMA Jayendra Nayak (deceased on 9-Feb-24), CMA Anand Kumar and few others who are targeting the Respondent and trying to damage his reputation and spoil his image for various reasons best known to them. Further, the coterie led by the above individuals are tarnishing the image of not only SIRC member, but also have posted insulting and derogatory messages and damaged the image of Chairman of Bengaluru Chapter which is evident from the earlier messages posted by the admin - CMA Jayendra Nayak targeting the Respondent and the Chairman-BCCA.

14) The Respondent humbly submits that the allegation made by the complainant that it was a preplanned action of the coterie (Girish and CMA Murali Mohan) to pressurize or blackmail with ulterior motive is totally baseless and is hereby vehemently denied by the Respondent. On the contrary, the preplanning has been made by the coterie consisting of CMA H R Sreepada, CMA Vishwanath Bhat (RCM-SIRC), CMA Jayendra Naik (deceased), CMA Anand Kumar along with CMA Gunamala. From the images shared by the complainant (Image No.18 to Image No.33), it is clearly evident that the above coterie has made unwanted posting of messages to blow up the issue out of proportion after the Respondent has left the WhatsApp Group on 2-Dec-23 and fabricated allegations to tarnish the image of the Respondent for political reasons. The enclosed brochure clearly indicate that CMA Gunamala is part of the coterie led by CMA Vishwanath Bhat, SIRC member which is trying to tarnish the image of the Respondent.

787, 800 / 2023-24
E-Mail: girish_sahana@rediffmail.com, cmagirish999@gmail.com



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[Signature]



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GIRISH K. B. Com, LL.B., FICMA, IP(IBBI), RV(IBBI)
Cost Accountant
Insolvency Professional &
Registered Valuer - SFA

Phone: 9980695702 /
8431011262

15) The Respondent would like once again to submit that based on the above explanation, it is to reiterate and also reaffirm that the present complaint is just to defame the Respondent and cause damage to his stature in the professional circle.

PRAYER

In the light of the above submissions, the complaint filed by CMA Gunamala - Comp No. Com/21-CA (127)/2024 may kindly be dismissed in the interest of justice and equity.

Thanking you,

Yours faithfully,

GIRISH K
M-17416

Encl: As above.

207, BINDU GHOSH, 1st Floor, 11, Main, Lodhi Road, Institutional Area, New Delhi-110003
E-Mail: girish_sahana@rediffmail.com, cmagirish999@gmail.com





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5. The written submission submitted by the Respondent was duly forwarded to the Complainant vide letter no. G/DD/Com- CA(127)/(M-49393)/2/03/2024 dated 18th March, 2024, calling upon her to file a rejoinder, within 21 days of the date of service of the written statement.

From:
CMA Gunamala S.R. (M No.49393)
No.24, 1st Floor, "Araamma Nilaya",
21st Cross, Rangalah Layout,
Ittamadu, 3rd Stage, Banashankari,
Bengaluru - 560 085.
(M) 9164751000, E Mail: gunamesh04@gmail.com

Date: 25.03.2024

'By Speed Post'

To,
Shri Rajendra Bose,
Director (Discipline), Disciplinary Directorate,
The Institute of Cost Accountants of India,
"CMA Bhawan", No.12 Sudder Street,
Kolkata - 700 016.

Respected Sir,

Sub: Rejoinder to my Complaint No. Com/21-CA(127)/2024.
Ref: Your Letter No. G/DD/Com-CA(127)/(M-49393)/2/03/2024 dated 18.03.2024.

I would like to express my thanks to the disciplinary directorate for the prompt action in respect of my complaint referred above and for having shared the reply received from the respondent Shri CMA Girish K., (M No17416). In response to your letter referred above, I would like to submit this rejoinder in the following paragraphs, in view of the reply by the Respondent Shri CMA Girish K.

- 1) I would like to submit again that I have filed the complaint consequent to the comments and responses in the WhatsApp group mentioned in my complaint as a consequence of the photos posted by Shri CMA Girish K., and later on a comment by CMA Murali Mohan tagging the photos shared by Shri CMA Girish K. I have filed the complaint on my own only after talking to Shri CMA Girish K., and requesting to him to advise his close associate CMA Murali Mohan. Instead of expressing regret, or agreeing to advise CMA Murali Mohan against posing such nasty comments, he himself exited from the said WhatsApp group. I would like to mention here that Shri CMA Girish K., was dismissed as administrator of this group earlier. I am also surprised to find that these photos (mainly containing my dancing photos and videos) were shared in group of about 250 members, of which he was not an administrator when the photos were shared, but the same photos were not shared in another WhatsApp group "BENGALURU CMA FORUM (BCF) having over 330 members, of which he is an administrator. I also would like to mention here that I am a CMA professional having independent thinking and decision-making capacity. Indeed, I was motivated by some of the senior members to develop myself as a good professional but not motivated by the witnesses to complaint against anyone for any reason.

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6. In response, the Complainant, speed postdated 25th March 2024, submitted her rejoinder comprising **05 (five) pages**, together with a brochure and details of the event annexed thereto.



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- 2) I believe and hope CMAs are known for their professional attitude and Shri CMA Girish K., was one among them. But the way he has mentioned in his reply that he has forwarded the photos within 3 minutes of receiving the same. A professional would think while doing anything, but what the respondent Shri CMA Girish K., had thought and decided between 9.19 pm and 9.22 pm on 19th November, 2023 is surprising. Further it is worth to note that he has not forwarded the said photos/videos in the group of CMAs with a greater number of CMA members, of which he is an administrator but to this group only where he was dismissed as administrator a few days back. I would also like to mention here that I am also added in that other WhatsApp group of which Shri CMA Girish K., is an administrator. This clearly shows his ill intentions. There were other photos and videos in which Shri CMA Girish K. himself was dancing with others. I do not understand why, these were not shared in the said WhatsApp group.
- 3) Forwarding the photos/videos and sharing messages in a Social Media group like WhatsApp may be normal. But, Shri Girish K's reply letter has his qualification it has LLB(Bachelor of Legislative Law), I believe and hope he is aware of personal liberty, privacy of an individual, modesty of a women and consent of a person before sharing.
- 4) The respondent Shri CMA Girish K., himself is assuming that the posting of my photos/videos by him is objectionable, but not admitting to it and wanted me to have requested the administrators of the WhatsApp group "Karnataka CMA Group" to delete the said photos/videos. I would like to mention here that, the intention of Shri CMA Girish K., were not thought of by me when they were posted by him (though I felt hurt), but it was realized only when his close associate CMA Murali Mohan tagged these photos and posted a nasty comment. I realized consequences of the photos/videos shared by him only after started getting calls and comments from other members. I have already shared the advice to CMA Murali Mohan by the administrator of the Group Shri CMA H.R. Sreepada and comments by other members, including women members. Even then, instead of himself requesting the administrators of the group to delete the photos/videos, he expects me to have got it deleted by requesting the administrators. Instead of admitting his mistake, regretting about it and advising his close associate CMA Murali Mohan about the same he kept Pulling the name of the WhatsApp admins into my complaint is uncalled for and irrelevant to the issue in question.
- 5) It is very unfortunate that the respondent Shri CMA Girish K., has made allegations against the witnesses to my complaint Late Shri CMA Jayendra Naik and Shri CMA H.R. Sreepada who were also the administrators of the said WhatsApp group in this respect. I had explained my feelings after the reactions and responses in the group to the two senior members of the profession named herein above in this paragraph about the same and informed them that I would name them as witnesses to my complaint, as they were the admins of the WhatsApp group in question. Further I have filed my complaint with the disciplinary directorate only after Shri CMA Girish K., did not respond to my request positively and acted in an adamant manner and also, I did not receive any reply from the Chairman and Secretary of the Bengaluru Chapter, to whom I had sent a complaint earlier explaining the incident. Incidentally the Chairman of the Chapter Shri CMA Devarajulu and

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Shri CMA Abhijit Jain are also members in the Karnataka CMA WhatsApp group and a witness to all the happenings therein.

- 6) Since I have filed my complaint with necessary documentary evidence. My complaint is not influenced by the actions of any other person. I have nowhere mentioned that Shri CMA Girish K., has control over any other CMA member. This response by Shri CMA Girish K., appears to be out of context.
- 7) I have explained the whole incident in my complaint and it is the prerogative of the disciplinary committee to decide whether this issue is within or outside the purview of the disciplinary committee since my complaint is about a specific issue is not vague in any respect. My complaint is supported with documentary evidence and the decision to drop or continue with disciplinary proceedings is completely within the power of the disciplinary committee. I accept any decision taken by the disciplinary committee in this respect and respect it.
- 8) The allegation by the respondent Shri CMA Girish K., that the photos/videos enclosed to my complaint is with a view to tarnish his image appears to be ridiculous and appears to justify his actions, since he has used the word political in many places in his response. Further, being a professional myself, I think only of professionalism and not politics. I am very surprised to read the word political in his response in several places as I had and have the perception that we are the members of a professional institutes and are core professionals. Politics is an alien word to me.
- 9) Again, the same points are repeated and allegation is made by the respondent Shri CMA Girish K., against Shri CMA Jayendra Nayak (Late) and Shri CMA H.R. Sreepada, the administrators of the said WhatsApp group. His allegations are baseless and intended to tarnish the image of a member Shri CMA Jayendra Naik who is no more now, and another hon'ble member Shri CMA H.R. Sreepada, who was the chairman of the chapter earlier and who commands an unquestionable respect the members across the professional fraternity. I would like to mention here that both these senior members were/are guide and supporters of budding CMAs with support and encouragement in their professional pursuit.
- 10) The allegation that I have filed this complaint on the basis of the action of CMA Murali Mohan, is totally false. I agree the fact that Shri CMA Girish is a senior member of our profession, but have nowhere alleged that CMA Murali Mohan is his disciple or he exercises control over him. Indeed, I have mentioned, in my complaint that they are closely associated with each other, to which statement I still abide by.
- 11) It's a fact that I have requested the respondent Shri CMA Girish K., to advise his associate Shri CMA Murali Mohan, but instead he exited the said WhatsApp group. He had never told me that he would advise Shri CMA Murali Mohan against posting such nasty comments. Instead, he exited the said WhatsApp group.

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- 12) He is trying to deviate the issue by raising allegations against Shri CMA Jayendra Naik, who is no more (Expired in 9th February, 2024) about the purported derogatory messages in the group to tarnish the image of the respondent Shri CMA Girish K. In that case Shri CMA Girish K., should have raised the issue with Shri CMA Jayendra Naik or with the disciplinary Committee when he was alive, but not in his reply to the hon'ble disciplinary directorate against my complaint against him. He has repeatedly mentioned the word 'Political' in his response only to divert the issue on irrelevant and un related matters. Image is something to be built by one's own actions and not by boasting by oneself by being professional and not being a politician in a professional institute.
- 13) Allegation by the respondent Shri CMA Girish K., against Shri CMAs H.R. Sreepada, Vishwanath Bhat, Jayendra Nayak and Anand Kumar and other unnamed persons (others) as being the part of a coterie is totally unrelated to my complaint and appears to have emanated from the ulterior motives of the respondent Shri CMA Girish K. I would like to know whether the respondent Shri CMA Girish has produced any proof of the above named hon'ble members targeting him. I would also request the hon'ble disciplinary directorate to enquire, from the staff, CMA members and the elected representatives, in Bengaluru as well as SIRC, about the conduct, character and the professional standing of all the above-named members as well as Shri CMA Girish K., to get first hand information to judge the veracity and weight of the claims and allegations by Shri CMA Girish K. Allegations against late Shri CMA Jayendra Naik about his purported messages against the Chairman of BCCA and himself. This is out of context and if at all the BCCA Chairman had felt bad, he would have raised the issue with the late member or with the hon'ble disciplinary directorate. This point shows the proximity of the respondent Shri CMA Girish K., with the Chairman of the Bengaluru Chapter, which appears to be out of context to my complaint.
- 14) I would like to mention here that naming other senior members and seeking action against them in his reply to my complaint is totally uncalled for. Again, I would like to mention here about the protocol followed by the elected Office Bearers in the KCMA Summit conducted in Bengaluru in February as well as the Cost symposium conducted at Salem in the month of November, 2023. Being the convenor of the KCMA Summit and the Cost Symposium at Salem, where majority of the MC members were not invited on the dais. It is to be noted that CMA Murali Mohan was a member of important committees in both these events. He was even invited to sit on the dais in one of the sessions, but majority of the MC members were not. This shows the association of Shri CMA Girish K., with Shri CMA Murali Mohan.
- 15) I do not understand the relevance of enclosing the brochure of 'Samsmarane', the condolence programme conducted by the 'Karnataka State Cost Accountants Association'. Shri CMA Jayendra Naik was the Treasurer of the said association and both himself and

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CMA Shree Venkataramana Hegde were senior members of our profession. I being a life time member of the KSCAA ("Karnataka State Cost Accountants Association"), was actively involved in that programme to pay respect to the departed souls with many other CMA members. I do not understand the relevance of that brochure to his reply, which appears to be his intention to deviate the matter from the real issue. I have no intention of disrespecting any person, damaging the reputation or image of or to defame the respondent Shri CMA Girish K., as alleged by him. I am very pained to note that in spite of my personal request over phone, Shri CMA Girish has neither expressed his regret, nor apologized to me for having hurt me by his attitude and messages. No where in his reply he has expressed his regret nor mentioned any word to accept that his act has hurt me, if it was unintentional. He has justified his act all through and sought action on other CMA members who are in no way related to the damage caused by Shri CMA Girish K., by his actions.

I would like to mention that so many photos were shared about the dance program, wherein the total dance itself was for less than one minutes. I would like to highlight that the respondent has alleged that I am influenced by some other CMA members named in his reply to file this complaint, but his reply started with "I", but continued in the subsequent paragraphs as if the reply is given by his representative.

I have submitted my response to the allegations made by the respondent Shri CMA Girish K., in his reply and would assure my co-operation in the future proceeding of the disciplinary directorate in this matter. I humbly accept the decisions of the hon'ble disciplinary directorate in this matter.

Thanking you.

Yours' Sincerely,

Gunamala S.R.

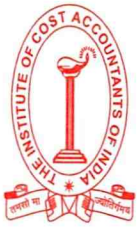
CMA Gunamala S.R.

Encl: Brochure of KCMA Summit.
Brochure of Cost Symposium at Salem (TN)



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[Signature]



7. Investigation and Analysis

- a) During the course of investigation, a Notice dated 21st June 2024 under Rule 8(5) of The Rules was issued to the Complainant seeking clarifications on certain aspects of the complaint. The Complainant furnished her written reply on 24th June 2024. Query raised in the notice and reply of complainant is reproduced here below:

Sl. No.	Queries	Response of Complainant
1	Who had made the above comment "@Gunamala-how can you dance alone? Cheating!!!!)"	Comment "@Gunamala-How can you dance alone? Cheating!!!!" was made by CMA Muralimohan.
2	What, according to you, was he referring to by use of the word 'cheating'?	From the word 'Cheating" in this context, I felt that it was used to embarrass and insult me, since this comment was made by tagging the photos posted earlier by CMA Girish K., against whom I have lodged a complaint.
3	Please substantiate and validate your statement/allegation that CMA Murali Mohan and the respondent in the instant case are 'closely related'.	I came to the conclusion that CMA Murali Mohan and CMA Girish K. (respondent) were closely related, since they were used to be together whenever both of them visited the chapter, CMA Murali Mohan and CMA Girish K., used to comment on each other's posts (whenever it was made) and CMA Murali Mohan was included in many committees of various programs organized by the Bengaluru Chapter, where CMA Girish has taken the lead and/or was a leading member in the organizing committees holding a very important designation. Enclosed brochures of the event at Salem and KCMA Summit are enclosed herewith for your kind reference.





		There is another WhatsApp Group of Cost Accountants by name "Bengaluru CMA Forum (BCF)", wherein both of them used to complement each other or comment on each other's posts. Further, their closeness was visible during the Chapter and Council elections also last year
4	Did the respondent, at any time after you reported the incident to Bangalore Chapter of Cost Accountants apologize for posting your photographs on the unofficial CMA (Karnataka) whatsapp Group without your permission?	The respondent never apologized in person or on the WhatsApp platform. He never accepted his mistake by posting my photos in the group. When confronted by me, he chose to exit from the WhatsApp group, but till date he never felt apologetic about his actions. Though we have met in person on several occasions thereafter, he never offered his apologies to me. After filing the complaint with the Disciplinary Directorate, I never discussed matter with him, though we came face to face on several occasions thereafter.
5	Please substantiate your allegation of 'obnoxious action' taken by the respondent as mentioned in the penultimate line of Para No. 5 (Page No. 4) of Form I	I have used the word "Obnoxious" to highlight the unpleasant and embarrassing situation I was put in by his action of posting my pictures selectively in the WhatsApp group.

- b) Subsequently, a Notice under Rule 8(5) of the Rules was also issued to the Respondent on 21st June 2024, calling for information and explanation relating to the matter. The Respondent submitted his written response vide communication dated 26th August 2024. The queries raised in the notice and the corresponding replies furnished by the Respondent are reproduced hereunder.





Sl. No.	Queries	Response of Respondent
1	Did you make the above comment “(@Gunamala-how can you dance alone? Cheating!!!”	No. The above comment was not made by me.
2	If yes, what, according to you, was you referring to by use of the word “cheating”?	Not applicable, since the said comment was not made by me.
3	If your answer to (1) above is in the negative, then who had made such a statement and on what platform?	CMA Murali Mohan, Membership No. 31013, in WhatsApp Group (Karnataka CMA Group). Please refer to Complaint in Form I dated 17th January 2024.
4	Did the complainant, at any time, report the incident to Bangalore Chapter of Cost Accountants for posting of her photographs on the CMA (Karnataka) WhatsApp Group without her permission?	I am not aware of the same.
5	If your answer to (4) above is in the affirmative, please provide details of action, if any, taken by the Chapter against you, i.e., the respondent.	Not applicable.
6	Please mention the exact time and date when you had posted the	I have not posted any photographs of the complainant. I have forwarded the photographs





Sl. No.	Queries	Response of Respondent
	photographs of the complainant on the CMA (Karnataka) WhatsApp Group.	of the official event conducted at Yercaud by Bengaluru Chapter of Cost Accountants of India in association with the Salem Cost Accountants of India on 19-Nov-23. The photographs of the event were received by me on 19-Nov-23 at 9:19 PM and I shared the said photographs of the event in the Karnataka WhatsApp Group at 9:22 PM on 19-Nov-23. Please refer to Para No. 2 of my reply to the complaint.
7	Please mention the exact time and date when you exited from the said group.	I exited from the Karnataka WhatsApp Group on 2-Dec-23 at about 3:00 PM.
8	Please state if you had posted any matter regarding the complainant on the said WhatsApp Group between the date of posting of her photographs and the date of your exit.	I wish to reiterate that I have not posted any photograph of the complainant or any matter regarding the complainant.

- c) Upon examination of both responses, it is an admitted and undisputed position that the impugned comment — “@Gunamala, how can you dance alone? Cheating!!!” — was made by CMA Murali Mohan (M/31013) and not by the Respondent. No evidence has been adduced indicating that the Respondent had any role in making, endorsing, instigating, or approving such comment.





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8. Comments of the Disciplinary Directorate

- a) The complaint primarily pertains to the allegation that the Respondent, in his capacity as Treasurer, SIRC, had circulated certain photographs and videos of the Complainant dancing during the Cost Symposium jointly organized by the Bengaluru and Salem Chapters at Yercaud on 19th November 2023, in a WhatsApp group titled “Karnataka CMA Group” comprising around 252 members, without her consent. It is alleged that the photographs, focused primarily on the Complainant, were shared at 11:22 PM, causing her embarrassment and distress. It is further alleged that on 30th November 2023, one member, CMA Murali Mohan, made an indecent and derogatory remark in the said group towards the Complainant, and the Respondent failed to take any corrective action despite being apprised of the matter.
- b) The Respondent, in his written defence, submitted that the photographs and videos were taken by various participants during an official event and were subsequently shared with him. In the capacity of member of organizing committee and convener, he forwarded the said photographs and videos in good faith, in line with the general practice of sharing event photos among members. He denied any mala fide or discriminatory intent or that the posts were made at the alleged time. He further contended that the images included several participants and were not limited to the Complainant. The Respondent denied liability for the independent comments of another member, terming the complaint politically motivated and outside the ambit of professional misconduct as defined under the Act.
- c) The Complainant, in her rejoinder dated 25th March 2024, refuted the Respondent’s contentions and asserted that the selective act of sharing certain photographs in one group while omitting others indicated mala fide intent. She denied any political motivation and objected to the Respondent’s attempt to drag deceased members into the matter. She further stated that despite her personal request, the Respondent neither expressed regret nor offered an apology, instead attempting to justify his conduct, thereby aggravating her distress.





d) On the basis of the material in record, it is conclusively established that the objectionable comment was not made by the Respondent. There is no material evidence to indicate that he instigated, encouraged, or consented to the same.

9. Findings of the Disciplinary Directorate

- a) Upon detailed consideration of the complaint, the written statement of the Respondent, the rejoinder of the Complainant, and the replies furnished to the notices issued under Rule 8(5) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, it is observed that the Respondent has admitted to having forwarded photographs of the said official event in the professional WhatsApp group as part of a general and bona fide practice prevalent among members for disseminating event highlights. The Respondent has denied having uploaded any photograph with a malicious or discriminatory intent, and has further contended that the said images included various participants, not limited to the Complainant. The material placed on record appears to substantiate the Respondent's contention.
- b) It is further observed that the comment in question—"@Gunamala, how can you dance alone? Cheating!!!"—was admittedly made by CMA Murali Mohan and not by the Respondent. Both the Complainant and the Respondent have agreed on this fact. There is no evidence available on record to suggest that the Respondent had instigated, encouraged, consented to, or otherwise participated in making or promoting the said comment.
- c) It is a settled principle that a WhatsApp group administrator or member cannot be held vicariously liable for the comments or actions of other members unless there is cogent proof of active involvement, prior knowledge, or explicit endorsement of such objectionable conduct. No such material has been brought forth in the present case.
- d) The act of forwarding photographs and videos of an official professional event in a member WhatsApp group, without more, cannot be deemed to constitute "Professional misconduct" within the meaning of the First or Second Schedule to the Cost and Works Accountants Act, 1959. The evidence on record does not establish any deliberate or unethical intention on the part of the Respondent.





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- e) In view of the above analysis, the Disciplinary Directorate is of the considered opinion that no prima facie case of professional or other misconduct is made out against the Respondent, and that the actions complained of appear to have arisen out of a bona fide act done in the normal course of professional interaction.
- f) However, this observation is made without prejudice to the Complainant's right to seek any other legal remedy available to her under the prevailing laws in force.

10. Findings and Order of the Board of Discipline

- a) The Board of Discipline, after due examination of the entire record including the complaint, the written statement of the Respondent, the rejoinder of the Complainant, and other material placed on record, has carefully considered the facts and circumstances of the case.
- b) The Board observes that the complaint essentially arises from the sharing of photographs of an official professional event in a WhatsApp group and the subsequent allegedly indecent comment made by another member. The Board notes that there is no material evidence to demonstrate that the Respondent had any role direct or indirect in instigating, facilitating, or endorsing such objectionable comment.
- c) The Board is also view that the sharing of event photographs and videos in a professional or official group, in the absence of any malicious intent or breach of confidentiality, is a customary professional practice and does not, per se, amount to misconduct within the meaning of the Cost Accountants Act, 1959 or the Code of Conduct issued there under.
- d) The Board notes that the Respondent's conduct appears to be bona fide and within the scope of his official role as Convener and Organizing Committee Member of the event.
- g) In light of the foregoing facts and factoring in the findings of the Disciplinary Directorate, the Board of Discipline finds no prima facie evidence to sustain the charge of professional or other misconduct against the Respondent. However, this finding is without prejudice to the Complainant's right to seek any other legal remedy available to her under the prevailing laws in force.





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- e) Accordingly, in exercise of powers conferred under Rule 9(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Board hereby orders that the proceedings against CMA Girish K (M/17416) be dropped, and the case stands closed.
- f) The complaint is, therefore, disposed of accordingly.

CMA (Dr.) Ashish Thatte
(Member)

Shri P.K. Pujari, IAS (Retd)
(Presiding Officer)

Place: New Delhi

Date: 14th November 2025

Distribution under Rule 15(3) of the Rule

- 1) Director(Discipline), The Institute of Cost Accountants of India
- 2) Complainant, CMA Gunamala S R (M/49393)
- 3) Respondent, CMA Girish K (M/17416)

