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Order

**Complaint No. Com/21-CWA(9)/2010.
IN THE MATTER OF:**

**Complaint No. Com/21-CWA(9)/2010 - Shri Biswarup Basu (M/8237) Vs.
Dr. Sanjiban Bandyopadhyaya (M/8601)**

Shri Biswarup Basu (M/8237) filed a complaint dated 8th January, 2010 against Dr. Sanjiban Bandyopadhyaya (M/8601) in Form I along with requisite fee of Rs.2500/- alleging defalcation of funds of E.I.R.C of the Institute of Cost & Works Accountants of India (now The Institute of Cost Accountants of India). The Disciplinary Directorate having scrutinized the complaint and finding the same in order and on being satisfied that it is a fit case to be dealt 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, proceeded to register the complaint vide Complaint No. Com/21-CWA(9)/2010 and a copy of the said complaint was sent to Dr. Sanjiban Bandyopadhyaya, Respondent vide Ref No. G/DD(M-8237)/Com-C-9/1/01/2010 dated 21st January 2010 pursuant to Rule 8(1) of the said Rules.

1. Dr. Sanjiban Bandyopadhyaya, Respondent filed the first written statement dated 11th March 2010 pursuant to Rule 8(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 denying the allegations made by the Complainant stating that the instances of complaint against him are not genuine in nature.
2. The said written statement of the Respondent was forwarded to Shri Biswarup Basu, Complainant for rejoinder on the same and a rejoinder dated 7th April 2010 was sent by the Complainant stating that the irregularities complained of were on record and proves the allegations complained of.
3. The Director (Discipline) on perusal of the complaint, written statement and rejoinder and documents relied upon in formulation of prima facie opinion formed the prima facie opinion dated 28th June 2010, a copy of which was duly served on the Complainant and the Respondent in terms of Rule 18(2) 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 second written statement dated 12th March 2012 pursuant to Rule 18(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 denying once again the allegations which were leveled by the Complainant in his complaint and in the subsequent rejoinder.
5. The Complainant in his second rejoinder stated that the matters complained of are on record and the Respondent has taken about 11 months to submit the second written statement. He submitted that the Respondent has defalcated funds of EIRC of ICWAI (now ICAI) and prayed that the case be disposed off at the earliest.

Contd.....Page 2

