



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)

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ORDER

Complaint No. Com/21-CA(36)/2015 Shri Mukesh Kumar Gupta (M/12643) Vs. Shri Parveen Kumar Sharma (M/19843)

In the Matter of-

Shri Mukesh Kumar Gupta (M/12643) ----- Complainant

Vs. Shri Parveen Kumar Sharma (M/19843) ----- Respondent

1. The Disciplinary Directorate was in receipt of a complaint in Form I dated 5th December 2015 from Shri Mukesh Kumar Gupta (M/12643), complainant against Shri Parveen Kumar Sharma (M/19843), Respondent alleging that the latter has been holding full time Certificate of Practice (CoP) during the period 2012-13, 2013-14 and other financial years and has been practicing in the name and style "Parveen Sharma & Co.". At the same time, the said Shri Parveen Kumar Sharma, Respondent was working on full-time basis as Sr. Manager (F & A) with Ind-Swift Ltd, a Chandigarh based company during the same period 2012-13 and 2013-14, when he held full-time Certificate of Practice. Shri Mukesh Gupta, complainant also alleged that:
 - (i) As per the List of Voters published during the Elections to the Council and Regional councils – 2015, the name of his firm "Parveen Sharma & Co." was published in the voters list with address given as # 1024/2, sector-45-B, CHB Flats, Chandigarh – 160047.
 - (ii) This is the same address that is recorded with the Institute as his professional address.
 - (iii) Shri Sharma, Respondent has been holding a full-time Certificate of Practice (CoP) for 2012-13, 2013-14 and other financial years while he was in full-time employment for the past 15 (fifteen) years.
2. Shri Gupta, Complainant has also enclosed a copy of the e-mail purported to have been sent by the Respondent to some members on 30th May 2012 at about 10.09 A.M. wherein he had stated his designation as Sr. Manager (F & A), Ind-Swift Limited, Plot No. 781, 1A-II, Ramdarbar, Chandigarh. The Complainant in his complaint, has clearly stated that based on the evidence adduced by him, the Respondent is guilty of misconduct attracting clause (10) of Part-I of Schedule-I to the Cost and Works Accountants Act, 1959.
3. The complaint of the Complainant was sent to the Respondent vide letter Ref. No. G/DD(M-19843)/Com-CA(36)/1/01/2016 dated 4th January 2016 requesting the Respondent to submit a written statement within 21 days from the date of service of the letter.

