



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

CMA BHAWAN

12, SUDDER STREET, KOLKATA-700 016

Telephones : + 91-33-2252-1031 / 1034 / 1035
: + 91-33-2252-1619 / 1492 / 1602
: + 91-33-2252-7373 / 7143 / 2204
: + 91-33-2252-0141 / 0191
Fax : + 91-33-2252-7993
: + 91-33-2252-1026
: + 91-33-2252-0147
: + 91-33-2252-2871
Website : www.icmai.in

Order

Information No. Inf/21-CA(10)/2014 –

IN THE MATTER OF:

Sub:- Dr. Suresh Chandra Mohanty, President (2013-14) Vs Shri Pallab Bhattacharya (M/20372)

The Disciplinary Directorate received an information dated 21st July 2014 from Dr. Suresh Chandra Mohanty, President of the Institute for the term 2013-14, regarding Shri Pallab Bhattacharya (M/20372), a member of the Institute and who was the then Vice-Chairman of EIRC, for behaving violently and use of defamatory language in President's chamber.

The Disciplinary Directorate on receipt of the information and on being satisfied that it was 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 said information vide Information No. Inf/21-CA(10)/2014 and a copy of the said information was sent to the Respondent vide Ref No. G/DD(M-20372)/Info-CA(10)/01/7/2014 dated 22nd July 2014 pursuant to Rule 8(1) of the said Rules. Thereafter –

1. Shri Pallab Bhattacharya, Respondent vide his letter dated 6th August 2014 denied all allegations stating that he did not use any foul language nor did he act violently. He also stated in his written statement that he has high regards for this august Institute and that he respects Dr. S.C. Mohanty, Informant, even after relinquishing his office from President's office adding that he addressed Dr. S.C. Mohanty, President for 2013-14 on 21st July 2014 with full dignity, decency and respect.
2. The written statement dated 6th August 2014 of the Respondent was forwarded to Dr. S.C. Mohanty, Informant and the then immediate past President vide letter dated 12th August 2014 of the Disciplinary Directorate, who (Informant) by his letter dated 10th September 2014 urged the Director (Discipline) to initiate appropriate action against the Respondent as per the provisions of Cost and Works Accountants Act, 1959 and Regulations framed thereunder.



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

:: 2 ::

3. Subsequently, a letter dated 5th November 2014 was issued by the Disciplinary Directorate to the then Director (Administration) seeking a Report on the incidents that had taken place at the Institute Headquarters on 21st July 2014.
4. The Director (Administration) by his letter dated 7th November 2014 stated that on the eventful day of 21st July 2014, several members of the Institute came to the Institute HQ and there was a huge commotion on that day. It was understood that the members wanted to get clarification regarding certain matters involving cost audit and other areas of practice from the then President, Dr. S.C. Mohanty, who happens to be the Informant in the instant case.
5. The said letter dated 7th November 2014 of Director (Administration) further stated that a Council meeting was scheduled to be held that day and anticipating trouble, the local police station was informed in advance so as to prevent the situation from going out of control. However, no untoward situation incident was reported though there was lot of chaos and commotion.
6. The prima facie opinion was formed by the Director (Discipline) and placed before the Disciplinary Committee at its 17th meeting held at the Institute Headquarters at Kolkata on 18th November 2014 stating *inter alia* that the Respondent had actually behaved in a manner which was not appropriate and unbecoming of a member.
7. The said prima facie opinion was duly noted and accepted by the Disciplinary Committee and directed that the Respondent be informed to file a Written Statement in terms of Rule 18 (3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 before the Respondent is called to make oral submissions.
8. The Respondent vide his letter dated 10th December 2014 requested for grant of additional time up to 3 months (90 days) at least, for furnishing written statement citing pre-occupation in professional assignments.
9. The Disciplinary Committee at its 18th meeting held at the Delhi office of the Institute on 6th January 2015 opined that the written statement in terms of Rule 18(4) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 should be sent by the Respondent within two weeks and accordingly, a letter Ref No. G/DD(M-20372)/Inf-CA(10)/04/01/2015 dated 9th January 2015 was issued by the Disciplinary Directorate to the Respondent asking him to submit the written statement within two weeks of the date of service of the letter under reference.



10. The Respondent by his letter dated 28th January submitted his written statement in terms of Rule 18(4) stating with deepest humanity and utmost respect, *inter alia*, the following:

- a) Denial of all allegations levelled against him in terms of the letter dated 21st July of the President, (2013-14) ICAI.
- b) The allegations are information only and not complaints since Form-I has not been filed under Rule 3(1) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.
- c) The Director (Discipline) has given his Prima Facie opinion but no document in this respect has been provided. Also, there was neither any investigation nor any complaint.
- d) Reference to Rule 7(2) of the said Rules, where in case of information, the person giving information will not have the right to be represented during the investigation or hearing of the case.
- e) The initiation of the disciplinary action by the Disciplinary Committee against the Respondent on the basis of such information is not maintainable in the eye of law.
- f) There is no element of subjective satisfaction for proceeding with the case and further there is no disciplinary angle at all.

The Respondent therefore, requested to withdraw the proceedings against him.

11. The Respondent was asked to appear before the Disciplinary Committee at Kolkata on 6th February 2015 to make oral submissions in terms of Rule 18(6) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. The Respondent during the course of hearing denied having indulged in any misbehaviour on 21st July 2014 and submitted that:

- i. He had addressed the President (2013-14) with due respect, decency and dignity.
- ii. He has the highest regard for President's chair and on that day i.e. on 21st July 2014, he addressed him with due respect.
- iii. He still respects Dr. S.C. Mohanty, President (2013-14) both as a past President and as a human being.
- iv. He said that his earlier letters dated 6th August 2014 and 28th January 2015 which have been submitted to the Disciplinary Directorate were on record where he had denied all the charges levelled against him.

12. The Informant also appeared for making oral submissions and reiterated whatever he had stated in the information that was provided to the Disciplinary Directorate.



13. Since the Respondent has not pleaded guilty in the 19th meeting of the Disciplinary Committee held at Kolkata on 6th February 2015 where he was called for making oral submissions in terms of Rule 18(6) of Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee decided to call for examination of witnesses and production of documents in terms of Rule 18(9) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 in the next meeting of the Committee that is held at Kolkata.
14. Both the Informant and the Respondent were requested to produce witnesses and any document or material evidence in terms of Rule 18(10) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 at the 24th meeting of the Disciplinary Committee held at the Institute Headquarters at Kolkata on 19th March 2016. The Sr. Director (Administration) of the Institute was also requested to be present before the Disciplinary Committee along with witnesses, if any, since he was heading Administration Department of the Institute and was believed to be in the know of things that happened on 21st July 2014 as he had already by a letter dated 7th November 2014 intimated the Disciplinary Directorate of lot of chaos and confusion having taken place on 21st July 2014.
15. The informant did not make himself available for producing witness and evidence but by a letter dated 18th February 2016 stated that:
- The incidence happened in the presence of some of the then Council Members and the officials of the Institute.
 - The disturbances created by Shri Pallab Bhattacharya and others on that day at the Institute HQ had been witnessed by the officials of the Institute and the Police personnel deputed by Government of West Bengal.
 - The committee is requested to consider the complaint based on the information already submitted by the Informant as the learned member has acted violating Professional Ethics.
16. The Respondent appeared before the Committee and denied having used any foul or abusive language to the then President (2013-14) on 21st July 2014 i.e., the Informant and also brought along with him a witness by the name of Shri Subhendu Datta, (M/18434) a member of the Institute, who confirmed that no un-parliamentary language or foul words were spoken by the Respondent on 21st July 2014.




THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

:: 5 ::

17. Shri Arnab Chakraborty, Sr. Director (Administration), Shri Sanjoy Roychowdhury, Dy. Director (Administration) and Shri Kalandi Tripathy, SRAP-Grade I appeared pursuant to Rule 18(10) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 at the 24th meeting of the Disciplinary Committee held on 19th March 2016 and narrated that though there was some chaos and commotion on 21st July 2014, nothing untoward took place and Shri Pallab Bhattacharya did not use any un-parliamentary language or foul words towards Dr. S.C. Mohanty, President (2013-14) and Informant in this case.
18. The Committee members after hearing the five persons who appeared as witnesses and after considering the evidence unanimously arrived at the finding that the Respondent is not guilty of professional or other misconduct.
19. Rule 18(7) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 having been complied with, and the Committee not finding the Respondent to be guilty, decided to close the matter.

Dated:- 28th June 2016


(Manas Kumar Thakur)
Presiding Officer

