The Institute of Cost Accountants of India

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

Final order number: ICMAI/BOD/2026/41

Complaint number	Com/21-CA (128)/2024
In the matter of	CMA Gunamala S R (M/49393) [Complainant] Vs CMA Murali Mohan (M/31013) [Respondent]
Date of Hearing	As per records and order sheet
Date of order	3rd July, 2026

CORAM:

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

PRESENT IN HEARINGS

1	CMA(Dr) Hemant Kumar Sindhwani	Director (Discipline)

1. The Disciplinary Directorate is in receipt of a complaint dated 14th February, 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. 2007").The said complaint has been filed by CMA Gunamala S.R. (hereinafter referred to as the "Complainant") against CMA Murali Mohan., Membership No. 31013 (hereinafter referred to as the "Respondent"). The complaint, inter alia, contains allegations of professional and other misconduct alleged to have been committed

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by the Respondent, which are stated to fall within the ambit of various provisions of the Act.

2. The complaint consists of 03 (three) pages, accompanied by annexure running into 33 (thirty-three) pages, thereby aggregating to a total of 36 (thirty-six) 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 membershipnumber. if member of Institute of Cost and Works Accountants of India)	CMA GUNAMALA S R MANAGEMENT COMMITTEE MEMBER of Bengaluru Chapter M N0-49393
2	Name of the member/firm against whom complaint is being made: (with membership number/registration number of the firm, ifknown)	1. CMA Murali Mohan (M No-31013)
3	Latest address of the complainant for communication	No-.1st floor. 21st 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	Murali Mohan. B. C. M. Mohan & Co. No. 15. IV Main, Subbanna Garden. Vijayanagar, Bengaluru-560040, Ph no-9964999149, cma.murali.mohan@outlook.com

Particulars of allegation(s) serially numbered together with corresponding clause/part of the relevant schedule(s),or

Sub: Complaint against CMA Murali Mohan B.C. (M No.31013) to initiate disciplinary proceedings u/s 21 of the Act.
Ref: Your Letter No: G/DD/Com-CA(127)/(M-49393)/1/1/2024 dated January 30.
My CMA Membership Number : 49393.

With reference to the above I narrate herebelow the incident which put myself into pain & agony due to the unprofessional act of CMA Murali Mohan B.C.

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 on 19th November 2023, Sunday

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morning. a programme on the Health and Wealth was conducted by CMA TCA Srinivasa Prasad, Central 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 I replied in the affinnative, he asked me to dance as a part of the programme. Then I selected my favourite 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 photos and 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 I Nominee CMA Girish K (M No. 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 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 1O 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? Cheating1111).

   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 CMA Murali Mohan B.C.,

to avoid such embarrassing incidents for female members in future. However, contrary to my expectations to advise CMA Murali Mohan B.C., as soon as I disconnected the call, he exited from the group within 2 minutes without expressing apology or deleting the pictures uploaded by him

4. In view of the same, on Tuesday, the 5th December, 2023, I sent a mail to Bengaluru Chapter Office Bearers narrating my version of the incident (The Chairman, Vice Chairman, Secretary and the Treasurer were also members of that WhatsApp group). I approached the chapter first because the chapter had conducted the programme and its Chairman CMA Devarajulu B., was also present along with SIRC Member Girish K. during the said Health &Wealth activity. Further, other Office Bearers of BCCA and the Central Council Member named above had also participated in the Program. However, till now I have not received any reply from the Bengaluru Chapter Chairman, Secretary or any other Office Bearers.
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 B.C., was unapologetic and was rude enough to use derogatory language against them also to defend himself. Finally, in order to allow the matter to rest and not to drag it further, I asked him to unconditionally apologise in the group. But he did not do so. 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 250+ CMA members and before whom CMA Girish K., and his close associate CMA Murali Mohan B.C. tried to damage my modesty. As a woman, I was deeply pained & offended by their undignified act. My view is that, instead of guiding, supporting & encouraging a first-time lady MC member, these senior members are trying to destroy my image, dignity and modesty. In a nutshell, I am burning inside from that day.
7. As a female CMA professional entering in tot the field of practice, it is natural that, I should put lot of efforts to succeed in to prove my professional acumen. Nevertheless, ours being a Statutory Professional Institute, it is a minimum expectation from thousands of sisters of mine in this leading Institute to not make me put unusual efforts even to As a female CMA professional entering in tot the field of practice, it is natural that, I should put lot of efforts to succeed in to prove my professional acumen. Nevertheless, ours being a Statutory Professional Institute, it is a minimum expectation from thousands of sisters of mine in this leading Institute to not make me put unusual efforts even to safeguard women's image, 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

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	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!!!. Calls received by me from different members and particularly women members made me feel very bad. 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. 8. In view of the serious Mis-Conduct committed by CMA Girish K, SIRC Treasurer and CMA Murali Mohan, B.C.. BCCA member, in tarnishing my image and causing severe mental agony, I request the hon'ble Disciplinary Committee to initiate appropriate disciplinary action against CMA Murali Mohan B.C. (M No.31013) since complaint has already been registered by the Disciplinary Directorate as per the code of Ethics issued by The Institute of cost Accountants of India u/s 21 and 22 to prevent them from taking such obnoxious actions against the women in future.	
6	Particulars of evidence (s) adduced in support of the allegation (s) made	33 images of photo 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 Sreepada Heggodu Ramachandra M no- 36487(Admin of the Group). Ph no- 99458 81990 2. CMA Anand kumar N. Ph-9972182769

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 (128)/2024.
4. A copy of the complaint along with its annexure was duly forwarded to the Respondent under Rule 8(3) of the said Rules, vide communication No. G/DD/Com-CA(128)/(M/31013)/1/02/2024 dated 26th February 2024, directing him to submit his

The Institute of Cost Accountants of India Board of Discipline written statement of defense within 21 days from the date of service of the said notice. However, no response was received within the stipulated period. Subsequently, a reminder notice dated 10th April 2024, sent through Speed Post No. EW034882361IN, was issued to the Respondent, granting a further period of two weeks for submission of his defense, failing which it was to be presumed that the Respondent had nothing to submit and that the matter would be proceeded with ex parte in accordance with the provisions of the Act and the Rules framed there under. Despite the said reminder, no response was received within the prescribed time. Thereafter, a final reminder notice dated 10th June 2024 was issued to the Respondent vide communication No. G/DD/Com-CA(128)/(M/31013)/3/06/2024, granting him a final opportunity of one week to submit his written defense.

5. In compliance of the final notice dated 10th June, 2024, the respondent has submitted his defense submission dated **18th June, 2024 at 6:34 PM** through mail. For the sake of convince, defense submission of respondent is reproduced here below;

Quote
Sub: Re: Reply to your notice
Dear Mr.Rajendra Bose,
I am completely tied up and have much better things to do in place of replying to some email which has no matter. However here is my raw reply. Please pardon my language.
I am in receipt of your letter G/DD/Com-CA(128)/M-31013/1/02/2024, dated 26th Feb 2024. You have mentioned the section 21/22 which is "other" category.
I do not understand what do you expect here? Do you really see the seriousness in the complaint? Did you not smell the dirty politics? However, I respect.

Now, to reply to the points raised.
As mentioned in the complaint itself, the WhatsApp group itself was UNOFFICIAL. We do so many things out of our official capacity, and I don't think Institute should be responsible for that. Not sure how should the institute be involved in such things. On another note, if I tell you I have an extra marital affair with some CMA and we have some misunderstanding, can I complain it to you? Will you action? I have another group of CMA in which we share adult contents, should I complain that the videos shared there are eligible for professional misconduct?
In this 22nd century, do you really think calling someone to partner for a dance brings agony? The entire story was cooked by some crooked mindset people

(Mr.Shripad and Mr.late Jayendra Naik). A few other chelas of these two just coloured it by giving a makeup.

First point, when something is found hurting, the first thing that a person should do is ask/question the other person directly. This did not happen. I don't even know about the complaint to BCCA, SIRC treasurer etc. In the image shared, you must have read about the same. Why did the sympathized member not talk to me directly on the same day? If that was really hurting, why didn't she object in the group? The first doubt of the political plot is here. Second, as we have seen in a few court judgements, the admin of the WhatsApp group must have deleted the message or objected the same day or the next day but no. Doesn't that too sound suspicious? Sir, before admitting any complaint you should think and act. sympathizing a woman member should not be at the cost of another male member's self-respect.

Second, my comment came after 10 days as mentioned in the complaint. Neither the member nor the 'admin' of the WhatsApp group commented for the next many days. After they failed to win the political game, they scripted a nice game and many CMAs in Bangalore understand that. If whatever the complainant says is eligible to be considered as complaint, then Institute should issue a circular not to conduct any cultural programs. I am surprised to see she is not blaming Mr.TCA Prasad for conducting the program. I am also surprised to see why was there no disclaimer of not taking photos for any of the programs. I am double surprised to understand why is the distribution of photos prohibited. The fourth thing is commenting on photos.

Social media is wide. People in public service including the MC of our institute should be ready to ignore many messages.

Now, as you may have seen from the pictures shared by the complainant, I have asked sorry. It must have ended there but people are continuing it again. Politics again.

Because the complaint is a huge story, I will give my story in brief.

I did not even knew Mrs. Gunamala before the BCCA elections 2023-27. I am an active member of BCCA and have participated in many events and she had spoken to me a few times. When I went to the Symposium, she came to me (to my surprise she addressed to me in singular noun) and said she wants me to dance in the program. If fact, she reminded me 3 times post that. In that context, I had even told her we will all dance. I had taken it lightly and ignored. Before the day of the dance incident, she came with me for sight-seeing along with other 3 CMA members. We spent about 4 hours. So there was some friendly relationship that prospered. Unfortunately due to time constrains, the entertainment/fun event/cultural program didn't happen in the symposium as planned (which was in the evening in my view). In the continuity of the fun event participation and the friendship I had, I just put the message. The reason for the delay of 10 days as mentioned by complainant was purely because I had not seen the photos till then (10 days). What is there to trap?

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Another point that is not mentioned in the complaint is I messaged her personally asking if she really feels like what is showcased and she did not reply. This also can show the political image of the complaint.
I spoke to the BCCA chairman after receipt of your letter and the chairman said the group was not official and hence he ignored it. Neither I am a disciple of Mr.Girish and he said he also felt it is not a matter to be discussed as there was nothing official. I am a another practitioner like Girish and do not think I am a follower of him.
Here is my request to you, sir. Please take suo moto action against Mr.Shreepada, a CMA who instigated her to do all these. In my view, he is the one main culprit who is the principal reason for all these. He was the first person to badly comment on my message in the group followed by late Mr.Jayendra Naik and then by other few CMAs. The calls from female members must be a cooked story by Mr.Shreepada.

Unquote

6. The written defense submission submitted by the Respondent was duly forwarded to the Complainant vide letter no. G/DD/Com- CA (128)/ (M - 49393)/2/03/2024 dated 01, July, 2024, calling upon her to file a rejoinder in compliance of rule 8(5) of The Rule, 2007, within 21 days of the date of service of the written statement.
7. In response, the Complainant, submitted her rejoinder dated 16th July, 2024 comprising of 01 (one) page, excerpts provided below:-

Quote
Shri Rajendra Bose,
Director – Disciplinary Committee of ICMAI,
The Institute of Cost Accountants of India, No-12,
Sudder Street, Kolkata-700016
Respected Sir,
Sub: Reply to your letter dated 01/07/2024 with copy of mail reply dated 18th June, 2024
by CMA Muralimohan. Complaint No-Com/21-CA(128)/2024-CMA Gunamala S R(M/49393)[Complainant] Vs. CMA Murali Mohan(M/31013)[Respondent]

I would like to reiterate that I complained to the disciplinary committee of our institute, since I has hurt by his comments in the WhatsApp group. Even after it was brought to his notice, he was arrogant by his subsequent comments. He was never apologetic in person or through any social media.
After reading his reply to the notice from the disciplinary committee, I feel very sad and had not expected the CMAs to go down to such a level professionally. The

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language used and the examples given in his reply appears to be distasteful and disgraceful to our beloved profession.

For me CMA is a respectful profession of which I am a proud member and which is earning me the necessities of my life. I stand by my complaint and have nothing to add to it after reading his reply. I would also make it clear that it was my personal decision to approach the disciplinary committee by following the due procedure. I am very pained to see the names of two respectable senior members of the profession in his mail reply, of whom one is no more.

I hereby request you to take appropriate disciplinary action in this respect.
Thanking you.
With Best Regards
CMA Gunamala R.
M No.49393
Unquote

8. **Comments from the Disciplinary Directorate:**

a) The complaint pertains to the allegation that the Respondent, CMA Murali Mohan (M/31013), on 30th November 2023, made an indecent and derogatory remark — "@Gunamala, how can you dance alone? Cheating!!!" in a WhatsApp group titled "Karnataka CMA Group" consisting of approximately 252 members. The said remark was made on photographs and videos of the Complainant, CMA Gunamala S.R. (M/49393), dancing during the Cost Symposium jointly organized by the Bengaluru and Salem Chapters at Yercaud on 19th November 2023. The photographs were originally circulated by CMA Girish K. (M/17416), in his capacity as Treasurer, SIRC, without the prior consent of the Complainant.

b) In his written defense dated 18th June 2024, the Respondent submitted that he was preoccupied and considered the complaint trivial, questioning its seriousness and suggesting that the same was politically motivated. He advised the Director (Discipline) to, in his words, "smell the dirty politics" behind the complaint. The Respondent further made certain irrelevant and inappropriate analogies in his defense, including references to extra-marital affairs and groups sharing adult content, in an attempt to challenge the applicability of the Institute's disciplinary mechanism. On the merits of the case, the Respondent contended that WhatsApp group in question was

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purely unofficial and social in nature, and therefore, any exchanges therein should not fall within the purview of the Institute's disciplinary framework. He asserted that the complaint lacked seriousness and appeared to be politically motivated. The Respondent further stated that no immediate objection was raised by the Complainant or the group administrator at the time of posting the message. He had subsequently send private message to the Complainant and asked she really feels like what is showcased, which went unanswered established that the complaint is political motivated. He contended that the message was made in a light-hearted context, ten days after the event, and was not intended to offend. He therefore requested to dismiss the complaint as frivolous and politically influenced.

c) The Complainant, in her rejoinder dated 25th March 2024, refuted the Respondent's contentions and reiterated that she was deeply hurt by the Respondent's comment posted in the WhatsApp group. She stated that the Respondent had been arrogant in his subsequent communications and had never offered any genuine apology, either in person or through any social media. The Complainant further expressed that the language, tone, and examples used in the Respondent's defense were distasteful and unbecoming of a professional. She reaffirmed her faith in the disciplinary process of the Institute and requested that appropriate disciplinary action be taken. She also expressed her disappointment over the Respondent's unnecessary reference to two senior CMAs, one of whom is deceased.

d) Upon detailed consideration of the complaint, the written statement of the Respondent, and the rejoinder of the Complainant, it is observed that the Respondent has admitted to having posted the comment "@Gunamala, how can you dance alone? Cheating!!!" on the photographs and videos circulated in the "Karnataka CMA Group", which included several members of the profession. The Respondent has however, submitted that the group was an unofficial forum.

e) The Respondent's contention that the Institute lacks jurisdiction over matters arising in unofficial or social forums is misplaced. As per the clause 2 of the Part IV of the First Schedule of the Cost Accountants Act, 1959, any act or behaviour of a member-

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whether or not related to professional work - that tends to bring disrepute to the Institute or the profession, constitutes professional misconduct. The scope of the disciplinary jurisdiction therefore extends to conduct in both professional and social contexts when such behaviour adversely affects the dignity of the profession.

f) It is further noted that the analogies and expressions used by the Respondent in his written defence including references to extra-marital affairs and adult-content groups are irrelevant.

g) Further, the Respondent has failed to produce any evidence of having offered a clear, unconditional apology either in the group or privately.

h) It is a well-recognized principle of professional conduct that where any remark or comment made by a member on social media results in discomfort, distress, or offence to another member particularly a member of the opposite gender, the concerned member is expected, in keeping with professional ethics, to withdraw such comment and tender apology. The Respondent's failure to take corrective steps in this regard does not align with the standards of professional conduct and ethical behaviour expected of a member of the Institute. Such conduct, prima facie, has the potential to bring disrepute to the profession as well as to the Institute.

9. **Prima Facie Opinion:**

a) The above-mentioned complaint has been examined in pursuance of Section 21 of the Cost Accountant Act, 1959 as amended in 2006 read with Rule 9 of the Cost and Works Accountants (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007. It is the prima facie opinion of the Director (Discipline) that CMA Murali Mohan, Membership No. 31013, the respondent, is guilty of contravening of Clause (2) of Part IV of the First Schedule to the CWA Act, 1959, as he brings disrepute to the profession or the Institute as a result of his action whether or not related to his profession as per the Cost Accountants Act, 1959.

b) The prima facie opinion formed by the Director (Discipline) in terms of Rule 9(2)(a)(ii) the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 was placed

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before the 58th Committee of Board of Discipline which was agreed to by the Committee in terms of Rule 9(2)(a) of the Rules. The Committee noted that this was a fit case to be proceeded against the respondent in the light of the violations committed by the respondent

c) The Board of Discipline decided to proceed further under Chapter IV of the aforesaid Rules, which requires the Prima Facie Opinion, formulated in pursuance of Rule 9(2)(a) of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, to be delivered to the Respondent and the Complainant.

10. **<u>Proceedings as per Rule 14(3) to 14(5) of The Rule, 2007:</u>**

a) The Prima Facie Opinion dated 11th December, 2025, along with the relied-upon documents, was forwarded to both the Complainant and the Respondent vide letters bearing Nos. G/DD/Com-CA(128)/C-03/06/252 and G/DD/Com-CA(128)/C-04/07/253 dated 11th December, 2025. The Respondent was called upon to submit his second written statement within 21 days from the date of receipt thereof, in compliance with Rule 14(3) of the said Rules. The Respondent was also directed to serve an advance copy of his written statement to the Complainant in terms of Rule 14(4).

b) The Respondent, vide communication dated 20th January, 2026, submitted his written statement in response to the notice issued under Rule 14(3) which is reproduced here below:

Quote

I acknowledge receipt of your letter dated 11 December 2025 issued by the Disciplinary Directorate in the above-referred matter.

With due respect, I submit that the message referred to in the complaint was sent inadvertently and without any ill intention or malice whatsoever. There was no intention on my part to cause hurt, disrespect, or professional impropriety in any manner.

Upon being made aware of the concern, I had already conveyed my sincere regret to the complainant on more than one occasion and expressed my apology if my message was perceived as hurtful. I reiterate the same before the Hon'ble Directorate.

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I respectfully submit that the incident was unintentional, isolated, and does not reflect my professional conduct or values. I therefore humbly request the Hon'ble Directorate to kindly take a lenient view, condone the inadvertent mistake, and consider dropping the disciplinary proceedings against me.

I assure the Hon'ble Directorate of my continued adherence to the highest standards of professional ethics and conduct at all times.
Thanking you.
Yours faithfully,
CMA Murali Mohan
M. No. 31013
Unquote

c) A copy of the Respondent's written statement dated 20th January, 2026 was duly forwarded to the Complainant vide communication dated 27th January, 2026, calling upon him to submit his rejoinder within 7 days, in compliance with Rule 14(5) of the said Rules. In the absence of any response, a reminder dated 13th February, 2026 was issued to the Complainant. Subsequently, the Complainant, vide email dated 2nd March, 2026, submitted an unsigned written communication. The complainant was requested to furnish a duly signed copy of the said submission. However, no signed version has been received to date. The contents of the unsigned communication are reproduced here in below:

Quote
Dear Sir / Madam
Kindly consider 1st reply given by Murali Mohan and the content and language of his reply reflects his intention and attitude. In spite of having committed an unprofessional act he never apologized or felt sorry about it. Even initially in the WhatsApp group I asked him to apologize he never showed a positive attitude. I request the honorable disciplinary committee to take appropriate action which will be acceptable to me.
Unquote

11. **<u>Proceedings as per Rule 14(6) of The Rule:</u>**

a) Thereafter, a notice dated 24th March, 2026 was issued to both the Complainant and the Respondent under Rule 14(6) of the aforesaid Rules, requiring their appearance for making oral submissions before the Hon'ble Board of Discipline on Tuesday, 31st March, 2026 at 12:30 PM.

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b) On the scheduled date and time of hearing, both parties appeared before the Board of Discipline through virtual mode. The Respondent reiterated the submissions made in his written statement dated 20th January, 2026 and submitted that the impugned message had been sent inadvertently and without any intention to cause hurt, disrespect, or professional impropriety. The Complainant, while acknowledging the Respondent's oral apology, submitted that no sincere effort had been made by the Respondent to tender a formal apology. The Respondent thereupon expressed his unconditional apology. However, the Complainant insisted that the same be submitted in writing.

c) The Board advised the Respondent to submit an unconditional written apology to the Complainant on the same day.

d) It is noted that, pursuant to the advice of the Board, the Respondent vide email dated 31st March 2026 at 10:51 PM tendered an unconditional written apology to the Complainant, which was duly accepted by the Complainant.

12. **<u>Findings and Order of the Board of Discipline:</u>**

a) The Board has carefully considered the complaint, the written submissions of the parties, the material available on record, and the oral submissions made during the hearing.

b) The Board notes that the Respondent has admitted to posting the impugned message and, during the hearing, expressed his unconditional apology, stating that the message was sent inadvertently and without any intention to cause hurt, disrespect, or professional impropriety.

c) The Board further notes that, upon the advice of the Board, the Respondent tendered an unconditional written apology to the Complainant vide email dated 31st March, 2026, which was duly accepted by the Complainant.

d) While members of the profession are expected to maintain dignity, restraint, and professional decorum in their communications, including on social media platforms, the Board is of the view that the ends of justice would be adequately served in the facts and circumstances of the present case by advising the Respondent to exercise

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greater prudence, sensitivity, and professional judgment while making comments, particularly where such remarks may be perceived as inappropriate or offensive.

e) In view of the unconditional apology tendered by the Respondent and its acceptance by the Complainant, the Board is satisfied that no further action is warranted in the matter.

f) In view of the findings recorded hereinabove, and in exercise of powers under Rule 15(2) of the said Rules, 2007, the Board of Discipline hereby orders that the proceedings initiated against the Respondent be and are hereby dropped.

g) The complaint stands disposed of accordingly.

A P Thatte

CMA (Dr.) Ashish Thatte
(Member)

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

Place: New Delhi
Date: 3rd July, 2026

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 Murali Mohan (M/31013)

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