



ICMAI

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



Headquarters:

CMA Bhawan, 3, Institutional Area
 Lodhi Road, New Delhi - 110 003

Website: www.icmai.in

The Institute of Cost Accountants of India

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

Final order number: ICMAI/BOD/2026/65

Complaint number	Com/21-CA(120)/2023
In the matter of	CMA Biswarup Basu (M/8237) [Complainant] Vs. CMA Manas kumar Thakur (M/12867) [Respondent]
Date of Hearing	As per records and order sheet
Date of order	15 th October, 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 Sindhvani	Director (Discipline)
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Brief of the Case

- The Disciplinary Directorate is in receipt of a complaint in Form I dated 16th June 2023 along with the prescribed complaint fee from CMA Biswarup Basu, bearing membership number 8237 (hereinafter referred to as the “complainant”), against CMA Manas Kumar Thakur, bearing membership number 12867 (hereinafter referred to as the “respondent”), containing certain allegations against the respondent falling under various provisions of the Cost Accountants Act, 1959 (hereinafter referred to as “Act”). The said complaint is being dealt with under Section 21 of The Act, read with Rule 3 of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 (hereinafter referred to as “The Rules 2007”).

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2. The complaint, comprising 42 pages including annexures, primarily contains allegations relating to the organisation and conduct of a seminar on 15th June, 2019 at The Peerless Inn, Rajpur Chapter, during the subsistence of the election process, allegedly in violation of the Election Code of Conduct, including allegations concerning the Respondent's role in facilitating the said programme, the manner in which requisite approvals and financial procedures were followed, and the alleged use of the programme for election-related canvassing. The particulars of the complaint, as set out in Form I, are reproduced here in below verbatim:

FORM I

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

1	Name of the Complainant: (With membership number, if member of Institute of cost Accountant of India)	CMA Biswarup Basu Membership No.: 8237
2	Name of the member/ firm Against whom complaints is being made: (with membership Number/ registration number of the firm, if Known)	CMA Manas Kumar Thakur Membership No.: 12867
3	Latest address of the complainant for communication	35A, B.L.Saha Road, 2 nd Floor, PO: New Alipore, KOLKATA: 700053
4	Last Available Professional address of the member or the firm against whom the complaints is made	22/4, Verner Lane, Belgharia, KOLKATA: 700056
5	Particulars of allegation(s) Serially numbered together with corresponding clause/part of the relevant schedule(s), or particulars of	In matter of Conduct of Seminar on 15 th June, 2019 at The Peerless Inn violating the Election Code of Conduct, 2019 1. Rajpur chapter had organized a seminar

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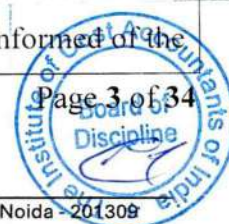
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allegation(s) serially numbered together with clause /part of the relevant scheduled(s) under which the alleged acts commission or omission or both would fall.	on 15th June, 2019 at The Peerless Inn when the Elections to the Council and Regional Councils were in progress after issuance of notification of Election Code of Conduct. 2. It was observed that prior to that the Chapter had applied for CEP on 15th May, 2019 subsequently then Chairman, Rajpur chapter gave an undertaking to follow the Election Code of Conduct. CEP approval was granted on 12th June, 2019 to Rajpur Chapter 3. It may be noted that the then Chairman of Rajpur Chapter in their CEP application did not mention that the programme would be organized in collaboration with the CAT Committee and the Board of Advanced Studies. The programme was also hosted beyond the geographical domain of the Rajpur Chapter. 4. CMA Manas Kumar Thakur who was the then Chairman of the Board of Advanced Studies single handedly took the decision for conducting the said seminar in collaboration with Board of Advanced Studies, keeping other Board Members in dark for reasons not on record. The Council has also not kept informed of the
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	same. 5. .It is pertinent to mention that no such decision was found in the Minutes of the CAT Committee in which the then President was the Chairman nor in the Board of Advanced Studies about such an association of a joint programme with the Rajpur Chapter. 6. CMA Manas Kumar Thakur took the decision arbitrarily without any discussion with the Board Members for enhancing his political mileage at the juncture of elections. This was done by CMA Manas Kumar Thakur purposefully to have voters to vote for the candidate whom he was backing for Election to the Council. 7. .He directed the Directorate and accordingly on 14th June, 2019 at 5-33 PM an email was written by Sr. Director, Advanced Studies under coercion to CMA Manas Kumar Thakur seeking an approval for the budget for the event with Rajpur Chapter in which the Board of Advanced Studies of the Institute have no direct benefit for such an association. Surprisingly, within 25 minutes, it was approved by CMA Manas Kumar Thakur and was placed to the President of the
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	Institute for his approval. The then President also approved the proposal on urgent basis for reasons best known to him. The entire modus operandi were hatched by CMA Manas Kumar Thakur to serve his vested interest in blatant violation of all norms. 8. It was neither placed to the Internal Control Department neither approved by the Returning Officer. Since the amount of expenditure involved for the programme was more than Rs.50,000/- it should have been routed thorough the Internal Control Department as per the Council decision. It is worth mentioning that one party M/s Rohini Nandan got the order for conducting the programme on single quotation basis who was the publisher of book written by the said CMA Manas Kumar Thakur. It is clear that the order for conducting the programme was placed in collusion with the said party. From the Accounts of 2019-20 of Rajpur Chapter it was observed that a Silver Jubilee Grant of Rs.141725 was paid by the Headquarters to the Rajpur Chapter for reimbursement of expenses. However, no such approval was there for grant of Silver Jubilee
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	Grant which is of capital nature. It was done and masterminded by CMA Manas Kumar Thakur with coercive tactics by influencing the Institute Officials. 9. In the meantime, bulk mails to selected members were sent by CMA Manas Kumar Thakur before the approval by the President thereby violating the code of conduct. The so called approval by the President was also not proper as because the Returning Officer was not even informed of such programme keeping him in dark. 10. The Elections were scheduled to be held on 28th June, 2019 and it could be inferred that CMA Manas Kumar Thakur had committed gross misconduct by initiating such an association which was done at the behest of his political game plan. 11. It is further observed that only 42 persons attended the event whereas the budget was approved for 200 persons. Thus, CMA Manas Kumar Thakur in hand in gloves with the vendor and had siphoned off funds. 12. In reality the seminar was done only with the objective of canvassing for Election Campaign purposes by not adhering to
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		the rules and regulations of the Institute by making wasteful expenditure and hosting such an event at the verge of Elections had grossly violated the Election Code of conduct.
6	Particulars of evidence(s) adduced in support of the allegation made	1. CEP approval of the programme of Rajpur Chapter 2. Correspondence of Sr. Director(Advanced Studies) 3. Budget of the programme 4. Rajpur chapter Annual Accounts 2020-21 Relevant Extract 5. Attendance List of the CEP 6. Photographs of the event 7. Programme schedule for the event
7	Name(s) of person who have knowledge of the facts of the case	1. CMA Dr. D.P. Nandy, Sr.Director, The Institute of Cost Accountants of India 2. CMA Soma Banerjee, Joint Director, The Institute of Cost Accountants of India 3. CMA Arnab Chakraborty, Director, The Institute of Cost Accountants of India 4. CMA Nisha Diwan, Additional Director, The Institute of Cost Accountants of India 5. CMA Amit Apte, Past President, The Institute of Cost Accountants of India 6. CMA L. Gurumurthy, Former Secretary

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		Acting and Former Returning Officer of the Institute
		7. CMA S.C. Gupta, Former Secretary Acting of the Institute

- The above complaint was scrutinized and was registered in terms of Rule 5 of the Rules, 2007 and the same was proceeded with in the manner as prescribed in Chapter III of the Rules and was registered by the Disciplinary Directorate by giving a unique number. Complaint No. Com/21-CA(120)/2023.
- The complaint dated 16th June, 2023 was duly forwarded to the respondent vide letter No. G/DD/Com-CA(120)/(M-12867)/22/06/2023 dated 22nd June 2023, in terms of sub-rule (3) of Rule 8 of the Rules, 2007 with a request to submit his written defense statement within 21 days from the date of service of this letter. The Respondent, vide email dated 13th July, 2023, sought an extension of one month on account of a medical emergency in his family. The request was acceded to, and the Respondent was directed to submit his written statement of defence by 12th August, 2023
- The respondent submitted his written statement dated 12th August, 2023 through mail dated 13th August, 2023, followed by physical copy served on 16th August, 2023 consisting of 5 numbers of pages. The same is reproduced below verbatim:

Quote

Sub: Reply to the Complaint No. Com/21-CA(120)/2023 - CMA Biswarup Basu M/8237[Complainant] vs Manas Kumar Thakur (M/12867) [Respondent]

Dear Sir,

I Shri Manas Kumar Thakur, having membership number 12867, received a letter vide Ref No- G/DD/Com-CA(120)/M -12867/1/06/2023 dated June 22, 2023 by post on 24th June 2023.

Due to medical urgency of my mother who is under treatment of Cancer (age about 88 years), I requested for an extension of time for replying the letter. I am thankful to you that you have accepted my request and extended the date to 12th August 2023.

In response to your letter vide Ref No- G/DD/ Com – CA (120)/M -12867/1/06/2023 dated 22nd June 2023, please find my reply as follows:

A. General Observation

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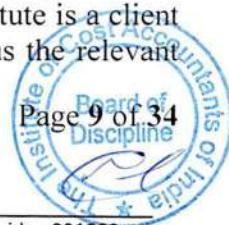
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1. I am shocked to receive such a complaint against me.
2. The Complaint is vague and based on no Evidence and based on Conjecture & Surmise.
3. The Complaint against me is completely biased and purposeful as the date of the mentioned Seminar was 15th June 2019. Mr. Biswarup Basu (Complainant) contested in the election 2019-23 and won the election in 2019. In the year 2019-20 he was Vice President and next year he was the President of the Institute (2020-21). He lodged the complaint against me just before election of 2023-27 term. But from July 2019 to 15th June 2023 he was silent. So it is well understood that the complaint has been made completely for a specific purpose. His intention is to defame me and my social image.
4. That the entire complaint filed against me have no basis and is based on complete presumption.
5. That the complainant should know, that for making complaint, one should produce the evidence in support of the same.
6. It is also not stated that how holding of any CEP program can violate the Election code of conduct and under which Rule it is mentioned. No such provision of said Election code of conduct has been disclosed in the purported complaint.

B. Comments from my Side

1. No Breach of Election Code Conduct.
 - (a) I was not a contender of the election 2019-23 of the Institute. And the Institute's election is not at all a party based election that I may support any party.
 - (b) It is falsely stated that, I was the then Chairman of the Board of Advanced Studies and I single-handedly took the decision of conducting the said Seminar. I was the then Chairman of CAT Committee. CMA Amit Anand Apte, the then President of the Institute was the Chairman of Board of Advanced Studies. And the President himself accorded the approval for the mentioned Seminar. Thus the paragraphs 4 of the said complaint are hereby denied.
2. No Irregularities in Holding Continuing Education Program (CEP)
 - (a) As stated herein above, that the President himself accorded the approval of the aforesaid CEP. I had no role to play in approving such CEP meeting.
 - (b) It is denied that, I have taken any decision arbitrary without discussion with the Board members, as wrongfully alleged in paragraph 4 of the Complaint.
 - (c) The content of paragraph 8 of the said complaint is denied as verification through Internal Control department is the activity of the department of Administration.
 - (d) As far as my knowledge goes, said M/s Rohini Nandan is the empanelled vendor of the Institute and is discharging their service for past 7 years. M/s Rohini Nandan was also the vendor of the Institute when the complainant, Mr. Basu was the President of the Institute. M/s. Rohini Nandan is also doing multiple activities other than Institute job. For M/s Rohini Nandan the Institute is a client and said complainant is also a client with due consideration. Thus the relevant

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portion of paragraph 8 of the complaint is also denied, in all respect. This allegation is made purely out of jealousy and to harass me in the society.

- (e) That the purported expenditure of Rs. 1,41,725/- was no way related with me. It is completely erroneous and shows mala-fide motive, on the part of the complainant, to drag me in the aforesaid false, fabricated and imaginary complaint against me. I am denying the same with the relevant portion of Paragraph 8 of the complaint and I reserve my right to take appropriate steps for malicious prosecution against the complainant.
- (f) That the contents of paragraph 9 of the said complaint is completely false and illegal. I have not issued any bulk mail. The complaint is completely falsely stated against me.

3. No Misconduct Committed

- (a) From the aforesaid, it is clear that I have not committed any misconduct, in any manner whatsoever and not even related with the aforesaid facts, which was falsely narrated, in the said complaint, without any basis and thus the contents of paragraph 10 of the complainant are denied. It is wrongfully stated that, there is any gross misconduct, on my part. I put the deponent to strict proof thereof. It is denied that, I have acted anything at the behest of his political game plan.
- (b) It is denied that said seminar was done only with the objective of canvassing for election campaign purposes by not adhering to the rules and regulation of the Institute by making wasteful expenditure. Rather a number of top personalities were present for enhancement of knowledge of the members and branding of the Profession. Conducting of Seminars wherein renowned personalities had attended the programme always provides good branding for the Institute.

C. Point wise reply for the Disciplinary

1. Rajpur Chapter had organized a seminar on 15th June, 2019 at the Peerless Inn when the Elections to the Council and Regional Councils were in progress after issuance of notification of Election code of conduct.
 - As a general as well as ordinary Member, my request to you is please specify the exact Section and Clause of violation. Then only I shall be able to reply properly.
2. It was observed that prior to that the Chapter had applied for CEP on 15th May, 2019 subsequently then Chairman, Rajpur Chapter gave an undertaking to follow the election code of conduct. CEP approval was granted on 12th June, 2019 to Rajpur Chapter.
 - The matter is completely under the purview of Rajpur Chapter.
3. It may be noted that the then Chairman of Rajpur Chapter in their CEP application did not mention that the programme would be organized in collaboration with the CAT Committee and the Board of Advanced Studies. The programme was also

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hosted beyond the geographical domain of the Rajpur Chapter.

- When the Chapter is conducting an event in association with the Headquarters of the Institute then there are no such norms for not conducting an event beyond the geographical domain of a Chapter.
4. CMA Manas Kumar Thakur who was the then Chairman of the Board of Advanced studies single-handedly took the decision for conducting the said seminar in collaboration with Board of Advances Studies, keeping other Board Members in dark for reasons not on Record. The council has also not kept informed of the same.
- It is falsely stated that, I was the then Chairman of the Board of Advanced Studies and I single-handedly took the decision of conducting the said Seminar. I was the then Chairman of CAT Committee. CMA Amit Anand Apte, the then President of the Institute was the Chairman of Board of Advanced Studies. And the President himself accorded the approval for the mentioned Seminar.
 - There are no such norms to inform Council except National events.
5. It is pertinent to mention that that no such decision was found in the minutes of the CAT Committee in which the then President was the Chairman nor in the Board of Advanced Studies about such an association of a joint programme with the Rajpur chapter.
- President himself had accorded the approval for the mentioned Seminar for the development and benefit of the Chapter.
6. CMA Manas Kumar Thakur took the decision arbitrarily without any discussion with the Board members for enhancing his political mileage at the juncture of elections. This was done by CMA Manas Kumar Thakur purposefully to have voters to vote for the candidate whom he was backing for Election to the Council.
- The decision of holding the programme has not been taken arbitrarily when President himself had accorded the approval for the mentioned Seminar.
 - It is wondering that in a Professional Institute how conducting of a Seminar wherein renowned personalities had attended the programme which had provided good branding of a small Chapter as well as the Institute can become political.
7. He directed the directorate and accordingly on 14th June, 2019 at 5-33 PM an email was written by Sr. Director, Advanced Studies under coercion to CMA Manas kumar Thakur seeking an approval for the budget for the event with Rajpur Chapter in which the Board of Advanced studies of the Institute have no direct benefit for such an association. Surprisingly, within 25 minutes, it was approved by CMA Manas kumar Thakur and was placed to the President of the Institute for his approval. The then President also approved the proposal on urgent basis for reasons best known to him. The entire modus operandi were hatched by CMA Manas Kumar Thakur to serve his vested interest in blatant violation of all norms.
- Seeking President's approval is the norm for conducting any programme. President approves the programme in consultation with the Secretary or other

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Discipline



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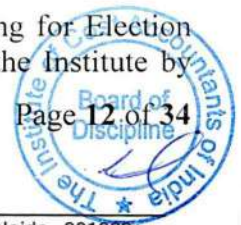
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officials, so there should be no ambiguity.

8. It was neither placed to the Internal Control department neither approved by the returning officer. Since the amount of Expenditure involved for the programme was more than Rs.50,000/- it should have been routed through the internal control Department as per the Council decision. It is worth mentioning that one party M/s Rohini Nandan got the order for conducting the programme on single quotation basis who was the publisher of book written by the said CMA Manas Kumar Thakur. It is clear that the order for conducting the programme was placed in collusion with the said party. From the Accounts of 2019-2020 of Rajpur Chapter it was observed that a silver jubilee grant of Rs.141725 was paid by the headquarters to the Rajpur chapter for reimbursement of expenses. However, no such approval was there for grant of silver jubilee Grant which is of capital nature. It was done and masterminded by CMA Manas Kumar Thakur with coercive tactics by influencing the Institute Officials.
 - This was expended not as a grant rather the event was conducted in association with the Institution. It is my understanding M/s Rohini Nandan is a vendor of the Institute from 2015-16, and till now. Even in the year 2020-21 when Mr Biswarup Basu was the President of the said Institute, that time M/s Rohini Nandan was the same vendor in the Institute.
9. In the meantime, Bulk mails to selected members were sent by CMA Manas Kumar Thakur before the approval by the President thereby violating the code of conduct. The so called approval by the president was also not proper as because the returning officer was not even informed of such programme keeping him in dark.
 - I had never sent any bulk mail for the same. The statement is wrongly made to defame my image.
10. The Elections were scheduled to be held on 28th June, 2019 and it could be inferred that CMA Manas Kumar Thakur had committed gross misconduct by initiating such an association which was done at the behest of his political game plan.
 - It is wondering that in a professional Institute how political game plan may come. It is my request please Specify the political game plan and the Name of concern stakeholders.
11. It is further observed that only 42 persons attended the event where as the budget was approved for 200 persons. Thus, CMA Manas Kumar Thakur in hand in gloves with the vendor and had siphoned off funds.
 - Budget is always prepared on estimated basis. However payment is done on actual basis.
 - The budget is made keeping in mind the attendant will be members, guests, Institute officials, Chapter representatives and other assisting personnel.
12. In reality the seminar was done only with the objective of canvassing for Election Campaign Purpose by not adhering to the rules and regulations of the Institute by

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making wasteful expenditure and hosting such an event at verge of elections had grossly violated the election code of conduct.

- Conducting of Seminars wherein renowned personalities had attended the programme always provides good branding for the Institute. Hence holding of such Seminars does not make wasteful expenditure for the Institute.
- It is just defamation of the Culture, Social Image and dignity of a Past President of the Institute.

In light of the above Response, I most respectfully submit that the letter is untenable in fact and law and most humbly request that the observations set forth therein are disposed of in favour of me.

Based on the above sequence my request, please consider the matter meritless and make it in positive motion.

Manas Kumar Thakur
(M/12867)
22/4 Verner Lane, Belgharia,
Kolkata – 700056

Unquote

6. The written statement dated 12th August, 2023 submitted by the Respondent was forwarded to the Complainant vide letter No. G/DD/Com-CA(120)/(M-8237)/1/08/2023 dated 24th August, 2023 followed by reminder dated 19th October, 2023 calling upon him to submit a rejoinder in terms of Rule 8(4) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. The complainant, vide his letter dated 4th December, 2023 forwarded his (05) pages rejoinder which is reproduced below in verbatim:

Quote

Before the Disciplinary Directorate

The Director (Discipline)
The Institute of Cost Accountants of India,
12, Sudder Street,
Kolkata - 700 016

Sub:- Complaint No. Com/21-CA(120)/2023 - CMA Biswarup Basu (M/8237) Vs. CMA Manas Kumar Thakur (M/12867)

Dear Sir,
Please find below my rejoinder in respect of the subject complaint.

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I, Biswarup Basu, son of late Dr. Rasbihari Basu, residing at 35A, B.L. Saha Road, Second Floor, Kolkata - 700 053 do hereby state as follows:

1. That I am the complainant and is well versed with the facts of the case.
2. That I have gone through the written statement dated 12.08.2023 of the respondent.
3. That all the contentions as expressed by the respondent are denied and disputed save and except those which are matters of record.
4. That it may kindly be noted that the respondent was not the Chairman of the Board of Advanced Studies at the relevant time which has been inadvertently stated. The Directorate may take note of this.
5. That it is denied that the complaint is vague. It is also denied that the same is based on surmise and conjecture.
6. It is also denied that the complaint is based on no evidence. Rather I have submitted all relevant documentary evidence to establish the case.
7. It is also denied that the complaint against the respondent is biased.
8. It is also denied that the complaint has been made to defame the respondent and his social image.
9. That it is also denied that the complaint has been made for a specific purpose.
10. That there has been no delay in filing the said complaint which is in accordance with Rule 12 of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 i.e., the time limit for entertaining a complaint.
11. That it is also denied that the complaint against the respondent has no basis and is based on presumption.
12. That the contention of the respondent that there has been no breach of election code of conduct is denied and disputed.
13. It is respectfully submitted that the election code of conduct is applicable to the candidates, their authorized representatives and any other member acting directly or indirectly on behalf of the candidate.
14. The Election Code of Conduct issued by the Returning Officer on 26.03.2019 categorically states that ".....all contesting candidates, their authorized representatives and members in general should strictly comply with Election Code of Conduct and Guidelines/instructions/directives/circulars issued by the Returning Officer....." in this regard w.e.f. 26th March 2019, the date of the issuance of election notification.
15. It is a fact that a note sheet was initiated by the then senior Director, Dr. D.P. Nandy on 14.06.2019 at or around 5.33 PM, just a few hours before the scheduled program on 15.06.2023 by the Rajpur Chapter on the subject "Silver Jubilee Celebrations of Rajpur Chapter in association with CAT Committee and Advanced Studies Committee which was marked to the respondent.
16. It is pertinent to note that Dr. D.P. Nandy, Senior Director was not the Secretary to the CAT Committee.
17. There is nothing on record to show that the CAT Committee and the Board of Advanced Studies Committee have taken a decision to jointly collaborate to hold such program at

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Hotel Peerless Inn. Neither the minutes of the CAT Committee nor the minutes of the Board of Advanced Studies contain a decision to this effect.

18. It is also surprising to note that the said note sheet on 14th June 2019 at or around 5.33 PM is not routed through Secretary CAT Committee nor did it have the approval of the Secretary (Acting) & Returning Officer. The reason for keeping the Returning Officer in dark raises suspicion and circumspection.
19. The said note sheet having financial implications was neither placed to the Internal Control Department nor approved by the Returning Officer.
20. It is also a fact that M/s Rohini Nandan was the publisher of the book written by the respondent and work order was placed to the said vendor without following any tender rules/guidelines at the behest of the respondent, who at that point in time, was a very powerful and influential Council member and a past President, calling the shots in almost all matters of the Institute.
21. It is also a fact that a bulk mail was sent to selected members on 14.06.2019 even before receipt of the approval of the President. Incidentally, the approval of the President was obtained after close of business hours.
22. The Rajpur Chapter in their CEP application did not mention that the program will be organized in collaboration with the CAT & Board of Advanced Studies Directorate. It is interesting to note that the CAT Committee did not authorize the respondent to hold the program in collaboration with Rajput Chapter.
23. Though the budget prepared for the said program had an estimated audience of 200 persons, but in reality hardly 42 persons turned out for the said program. However, to my utter surprise, the Director of Studies gave a certificate that 200 participants attended the said program.
24. It is an admitted fact that the respondent has got no role in approving any CEP program. But in the instant case, at the time of seeking approval, nowhere it was mentioned that the said program shall be in collaboration with CAT Committee and Board of Advanced Studies. The Chairman, CAT Committee did not take any approval from other members and the Council for being associated with Rajpur Chapter, having financial involvement. Thus, the respondent has overstepped his authority by giving undue favour to Rajpur Chapter at a time when the elections to the Regional Council as well as the Central Council was knocking at the doors.
25. The so called program could easily be postponed to a fortnight or so as the elections were held on 28th June 2019 and the same CAT Committee Chairman could have collaborated with the Advanced Studies Directorate in holding the program. But this was not done with a view to garnering political mileage from such program as the participants in the said program were lured by the respondent to vote for his chosen candidates. It is pertinent to mention here that out of 42 candidates, many contesting candidates attended the said program which smacks suspicion and raises doubt about the objective and timing of the program.
26. The action taken by the respondent to give undue benefit to the Rajpur Chapter by collaborating the event with CAT Committee/BOAS Directorate is unbecoming of the





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respondent who was a past President and is also violation of the ethics and thus is a 'other misconduct' and should be appropriately dealt with.

27. The gravity of the complaint could be understood from the fact that the respondent had sent an email on 14th June 2019 at or around 6.05 PM from the email id rajpuricwai@yahoo.com to certain selected members requesting for their presence in the seminar without any participation fee and very importantly, even before receipt of approval from the President. This is a mockery of the rules and procedures which as a past President he was supposed to abide by. But as his intentions were to 'canvass' for his chosen candidates, the respondent, neglecting and ignoring all the established norms of ethics and good governance acted in a manner which could only be termed as most bizarre and egregious.
28. The above mentioned submissions go a long way to establish the fact that the respondent had acted in the most casual manner with mala-fide intentions with a view to ensuring that candidates supported by him benefit from the ensuing elections to the Council & the Regional Councils.
29. The misconduct committed by the respondent falls under Clause (2), Part IV of Schedule I and Clause (1) Part II of Schedule II of the Cost and Works Accountants Act, 1959.
30. I reserve my right to make further submissions for the ends of justice. I also state that it is not only relating to violation of code of conduct but it also relates to misstatement and financial misconduct, thereby attracting both the Schedules of the Cost and Works Accountants Act, 1959.

Biswarup Basu

Date: 04.12.2023

Unquote

7. Investigation and Analysis

- a) During the course of investigation, the Director (Discipline), vide notice dated 9th October, 2023, called upon CMA Soma Banerjee, Joint Director (Finance), to furnish certain information and clarifications. In her response dated 10th October, 2023, she stated that she had handed over charge of the Finance Directorate to CMA Arnab Chakraborty, Director (Finance), pursuant to Office Order No. 21/2020-2021 dated 5th August, 2020. Accordingly, a notice dated 1st December, 2023, followed by a reminder dated 19th February, 2024, was issued to CMA Arnab Chakraborty, seeking information relevant to the complaint. He furnished his response vide email dated 21st February, 2024. The queries raised during the investigation and his corresponding replies are tabulated below:

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S. No.	Query	Response																				
1	Whether you are acquainted with the facts of the matter, including the financial transactions that took place at or about the time when the Silver Jubilee Event of Rajpur Chapter of Cost Accountants was celebrated i.e., on 15th June 2019?	It be kindly noted that undersigned was not in service of the Institute when the Silver Jubilee Event of Rajpur Chapter of Cost Accountants was celebrated i.e. on 15th June 2019.																				
2	What was the total outflow towards the event? In other words, what was the total amount of reimbursement made to Rajpur Chapter on this score? Please provide documentary evidence thereof.	<table><tr><th>Voucher No</th><th>Particulars</th><th>Party Name</th><th>Amount</th></tr><tr><td>1245</td><td>Reimbursement for Refreshment (Lunch & ETC) Hotel</td><td>Rajpur Chapter</td><td>Rs.1,41,725/-</td></tr><tr><td>1652</td><td>Purchase Box Memento</td><td>Rohini Nandan</td><td>Rs:-11,994/-</td></tr><tr><td>1546</td><td>Designing Knowledge pack Photo Frame memento</td><td>Dipayan Roy Choudhuri</td><td>Rs:-6000/-</td></tr><tr><td>1642</td><td>Memento (Flamed photo)</td><td>Aditya Graphics & Printing</td><td>Rs:-19824/-</td></tr></table>	Voucher No	Particulars	Party Name	Amount	1245	Reimbursement for Refreshment (Lunch & ETC) Hotel	Rajpur Chapter	Rs.1,41,725/-	1652	Purchase Box Memento	Rohini Nandan	Rs:-11,994/-	1546	Designing Knowledge pack Photo Frame memento	Dipayan Roy Choudhuri	Rs:-6000/-	1642	Memento (Flamed photo)	Aditya Graphics & Printing	Rs:-19824/-
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1546	Designing Knowledge pack Photo Frame memento	Dipayan Roy Choudhuri	Rs:-6000/-																			
1642	Memento (Flamed photo)	Aditya Graphics & Printing	Rs:-19824/-																			
3	How much amount was paid as advance towards the event? Please provide documentary evidence thereof.	As per available record with the Finance Department no advance payment was made.																				
4	Was the payment made for the event routed through Internal Control Department? If so, please provide	No such record found with the Finance Department.																				



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S. No.	Query	Response
	details thereof.	
5	If your answer to the above is in negative, please provide the reason for not routing the payment through Internal Control Department?	No such record found with the Finance department.
6	Did the user/organizing Department of the Institute submit any budget for the aforesaid event? If so, please provide a copy thereof.	Please refer Annexure I
7	Were any mementoes distributed for such event? If so, please state the name the supplier who was entrusted with such work.	Yes. Please refer point 2 of this reply.
8	How was the supplier mentioned in para (7) above selected? Please elaborate.	No such record found with the Finance department.
9	Did any Department/Directorate of the Institute participate in celebrating such event of Rajpur Chapter?	Yes.
10	If your answer to para (9) above is in affirmative, please provide details of such Department/Directorate which had participated in celebrating the silver jubilee event of Rajpur Chapter.	Advanced studies Directorate and CAT Committee of the Institute were associated with the Silver Jubilee Event of Rajpur Chapter of Cost Accountants celebrated i.e. on 15 th June 2019.
11	Was the Election Code of Conduct in force when the event, in question, was	Yes. Election Notification Issued 26 th March 2019.

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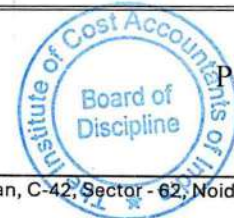
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S. No.	Query	Response
	organized by Rajput Chapter where one of the Departments/Directorates of the Institute had participated?	

b) To verify the particulars stated in CMA Soma Banerjee's response, a notice dated 11th October, 2023 was issued to Ms. Jayati Sinha, Joint Director (HR & Administration), calling upon her to furnish certain information and clarifications. She furnished her response vide communication dated 16th October, 2023. The queries raised during the investigation and the corresponding replies furnished by her are tabulated below:

S. No.	Query	Response
1	Please mention when did CMA Soma Banerjee assume the charge of Finance Directorate?	CMA Soma Banerjee assume the charge of Finance Directorate on 11 th March, 2019.
2	What was her designation then?	Her then designation was HoD - Finance.
3	Was she, at any point of time, the Head of the Department of the Finance Directorate? If so, please specify the duration thereof.	She resumes her duty as HoD Finance from 11 th March, 2019 till 29 th July, 2020.
4	Will it make any difference in the submission of certain documents/information to the Disciplinary Directorate even if CMA Soma Banerjee is not the Head of the Department?	It should not make any difference as she is occupied the second most senior position of the same department since 30 th July, 2020.
5	Please also specify her present Key Responsibility Areas (KRAs) as the	The Key Responsibility of CMA Soma Banerjee (Joint Director):

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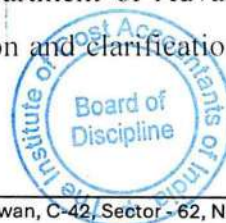
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S. No.	Query	Response
	'second in command' in the Finance Directorate.	- Recommending disbursement of salary. - Recommending all statutory payments and ensuring payment in time. - Recommending TA/DA claims. - Recommending other payment relating to Vendors, RC/Chapters, Resource persons, and other stake holders. - Ensuring liaison with other departments, RC/ Chapters as per requirement. - Drafting agenda for meetings. - Drafting minutes of meeting- FC, EC and Council (Finance portion). - Draft management replies to audit report. - Management of funds of the Institute while ensuring smooth payments to various stake holders. - Drafting RTI replies. - One of the authorized signatories to banks in HQ.
6	Please provide copies of all relevant office orders (including transfers, if any) involving CMA Banerjee from 1.04.2019 till 31.09.2023.	The relevant Office Orders are as attached.

- c) Further, the Director (Discipline), vide notice dated 10th October, 2023, called upon CMA Debaprosanna Nandy, Senior Director (Technical, Placement, Advanced Studies & Research), who was the Secretary and Head of the Department of Advanced Studies & Research at the relevant time, to furnish certain information and clarifications. No response

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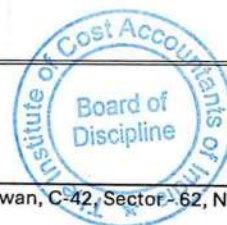
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was received from him. Thereafter, a notice dated 16th November, 2023 was issued to CMA Sucharita Chakraborty, Additional Director & HOD(Board of Advanced Studies & Research), seeking information relevant to the matter. She furnished her response vide communication dated 14th December, 2023. The queries raised during the investigation and the corresponding replies furnished by her are tabulated below:

S. No.	Query	Response
1	Who was the Secretary of the Advanced Studies Directorate and Head of the Department of the said Directorate at or about the time when a seminar commemorating the Silver Jubilee Event of Raipur Chapter of Cost Accountants was held i.e., on 15 th June 2019 at Hotel Peerless Inn, Kolkata?	Senior Director- Advanced Studies- CMA Dr Debaprosanna Nandy
2	Please state whether the Advanced Studies Directorate was associated with the seminar celebrating the Silver Jubilee Event of Raipur Chapter of Cost Accountants which was held at Hotel Peerless Inn, Kolkata on 15 th June 2019?	Refer mail dated 14 th June 2019 with Subject- Silver Jubilee Celebrations of Raipur Chapter in association with Advanced Studies and CAT Committee on 15 th June 2019, Kolkata (Annexure 1)
3	Please state whether there was any special reason for the Advanced Studies Directorate to be associated with the Silver Jubilee Event of Raipur Chapter of Cost Accountants when there were other	No record is found in this regard.

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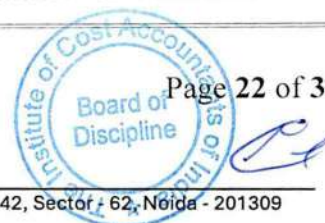
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S. No.	Query	Response
	Departments/Directorates in the Institute.	
4	Was any other Department/Directorate of this Institute other than the Advanced Studies Directorate associated in the Silver Jubilee Event of Raipur Chapter of Cost Accountants? If so, please provide the details thereof.	CAT Committee (Source- mail dated 14th June 2019 with Subject- Silver Jubilee Celebrations of Raipur Chapter in association with Advanced Studies and CAT Committee on 15 th June 2019, Kolkata) (Annexure 1)
5	Please also apprise the value addition, if any, made by the Advanced Studies Directorate in being an associate in the celebration of the Silver Jubilee Event of Raipur Chapter.	No record is found.
6	Please provide a certified copy of the minutes of the meeting of the Advanced Studies Committee where the decision to associate itself in the silver jubilee program of Raipur Chapter was taken.	Enclosed mail dated 14th June 2019 with Subject- Silver Jubilee Celebrations of Raipur Chapter in association with Advanced Studies and CAT Committee on 15th June 2019, Kolkata. (Annexure 1)
7	Please provide a count of the number of guests who had attended the seminar on 15th June 2019 at Hotel Peerless Inn, Kolkata?	No record is found.
8	Please also provide the names of few dignitaries who graced the seminar on	Chief Guest to the Programme was Dr. Jayanta Roy, Member of Parliament from

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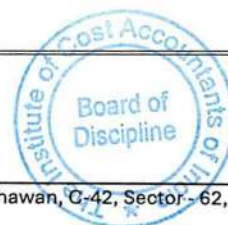
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S. No.	Query	Response																
	15th June 2019 at Hotel Peerless Inn, Kolkata?	Jalpaiguri constituency of West Bengal. Other guests were M. Khaled Aziz Anwar, IAS, Jt. Secretary, Fin. Deptt, Govt of WB, Shri Ajay Roy, ex-Director, IIT, Kharagpur and Principal, IIST, Deemed University. CMA M.K.Thakur, Past President and CMA S.N. Das, Chairman of the chapter. (Annexure 2)																
9	What was the total outflow towards the event? In other words, what was the total amount of reimbursement made to Raipur Chapter on this score? Please provide documentary evidence thereof.																	
<table><tr><th>Sl.</th><th>Particulars</th><th>Amount</th><th>Source</th></tr><tr><td>1</td><td>Expenditure for Lunch & etc (for reimbursement to Rajpur Chapter)</td><td>1,41,725/-</td><td>Note sent from Adv Studies to Finance dated 19.07.2019 (Annexure 3)</td></tr><tr><td>2</td><td>Payment for Box Memento Work order issued to Rohini Nandan</td><td>11,994/-</td><td>Note sent from Adv Studies to Finance dated 16.08.2019 (Annexure 4)</td></tr><tr><td>3</td><td>Payment for Memento Work order issued to Aditya Graphics & Printing</td><td>19,824/-</td><td>Note sent from Adv Studies to Finance dated 16.08.2019 (Annexure 5)</td></tr></table>			Sl.	Particulars	Amount	Source	1	Expenditure for Lunch & etc (for reimbursement to Rajpur Chapter)	1,41,725/-	Note sent from Adv Studies to Finance dated 19.07.2019 (Annexure 3)	2	Payment for Box Memento Work order issued to Rohini Nandan	11,994/-	Note sent from Adv Studies to Finance dated 16.08.2019 (Annexure 4)	3	Payment for Memento Work order issued to Aditya Graphics & Printing	19,824/-	Note sent from Adv Studies to Finance dated 16.08.2019 (Annexure 5)
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3	Payment for Memento Work order issued to Aditya Graphics & Printing	19,824/-	Note sent from Adv Studies to Finance dated 16.08.2019 (Annexure 5)															
10	Was the payment made for the event routed through Internal Control Department? If so, please provide	There is no information presently available in the department in this regard.																

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[Signature]



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S. No.	Query	Response												
	details thereof.													
11	If your answer to the above is in negative, please provide the reason for not routing the payment through Internal Control Department?	No record is found.												
12	Were any mementoes distributed for such event? If so, please state the name of the supplier who was entrusted with such work.													
<table><tr><th>Sl.</th><th>Particulars</th><th>Amount</th><th>Source</th></tr><tr><td>1</td><td>Payment for Box Memento Work order issued to Rohini Nandan</td><td>11,994/-</td><td>Work Order dated 12.06.2019 (Annexure 4)</td></tr><tr><td>2</td><td>Payment for Memento Work order issued to Aditya Graphics & Printing</td><td>19,824/-</td><td>Work Order dated 10.06.2019 (Annexure 5)</td></tr></table>			Sl.	Particulars	Amount	Source	1	Payment for Box Memento Work order issued to Rohini Nandan	11,994/-	Work Order dated 12.06.2019 (Annexure 4)	2	Payment for Memento Work order issued to Aditya Graphics & Printing	19,824/-	Work Order dated 10.06.2019 (Annexure 5)
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2	Payment for Memento Work order issued to Aditya Graphics & Printing	19,824/-	Work Order dated 10.06.2019 (Annexure 5)											
13	How was the supplier mentioned in para (11) above selected? Please elaborate.	No record is found												
14	Was the Election Code of Conduct for Elections to the Council and Regional Councils-2019 in force when the seminar, in question, was organized by Raipur Chapter?													





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S. No.	Query	Response

d) Further, the Director (Discipline), vide notice dated 19th October, 2023, called upon CMA Dibbendu Roy, Additional Director (Internal Control & BFSI), to furnish certain information and clarifications relevant to the investigation. He furnished his response vide communication dated 19th October, 2023. The queries raised during the investigation and the corresponding replies furnished by him are tabulated below:

S. No.	Query	Response
1	Whether you are acquainted with the facts of the matter, including the financial transactions that took place at or about the time when the Silver Jubilee Event of Rajpur Chapter of Cost Accountants was celebrated i.e., on 15th June 2019?	In response to your letter Ref. No: G/DD/Com-CA (120)/IC/1/10/2023 dated 19th October, 2023 it is to be stated that the undersigned was not working in the Internal Control Department at the time of the event as I joined the duties and was working in-charge of the Internal Control w.e.f. 2nd December, 2019.
2	Please mention the name of the Committee/Directorate that was associated with Rajpur Chapter in celebrating the event?	CMA Rajat Kumar Basu, Additional Director was the then HoD, Internal Control Department at the time of the event and no files/records/documents pertaining to the matter of Silver Jubilee
3	How much amount was paid as advance and final settlement towards the event?	

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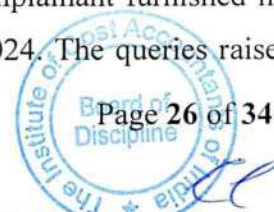
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S. No.	Query	Response
	Please provide documentary evidence thereof.	Event of Rajpur Chapter of Cost Accountants was handed over to the undersigned when the undersigned took charge from him. Further, after the receipt of the above letter the undersigned searched the mail id of intcontrol.hod@icmai.in which was also used by the erstwhile HoD, Internal Control and is currently used by me also but nothing could be retrieved from the mail id pertaining to the Silver Jubilee Event of the Rajpur Chapter. I had finally had a discussion with Ms. Rajashree Sarkar, Officer, Internal Control Department who was working under the erstwhile Internal Control, HoD and is presently working under me in the Internal Control Department and she also had stated her ignorance on the information sought of nos. (1) to (8) and it may be therefore construed that no such documents was placed before the Internal Control Department.
4	Was the payment made for the event routed through Internal Control Department? If so, please provide details thereof.	
5	Were any mementoes distributed for such event? If so, please state the name the supplier who was entrusted with such work.	
6	Whether GFR and other guidelines issued by CVC have been complied with in making payment and selection of vendor	
7	How was the supplier mentioned in para (5) above selected? Please elaborate.	
8	Was the Election Code of Conduct in force when the event, in question, was organized by Rajput Chapter where one of the Departments/Directorates of the Institute had participated?	

e) Further, the Director (Discipline), vide notice dated 5th April, 2024 called upon the Complainant to furnish certain information and clarifications. The Complainant furnished his response through an undated communication received on 12th April, 2024. The queries raised

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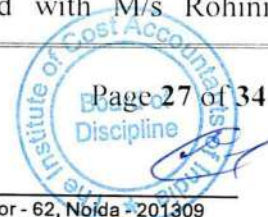
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during the investigation and the corresponding replies furnished by the Complainant are tabulated below:

S. No.	Query	Response
1	It has been alleged in Form I that the respondent "directed the Directorate and accordingly on 14 th June 2019 at 5.33 PM an email was written by Sr. Director, Advanced Studies under coercion to CMA Manas Kumar Thakur seeking an approval for the budget for the event with Rajpur Chapter in which the Board of Advanced Studies of the Institute have no direct benefit....." Please provide cogent evidence of coercion made by the respondent in support of your contention.	From the timing of the email which was sent on 14.06.2019 at 5.33 PM i.e. few hours before the program scheduled for 15 th June is a clear indication of the fact that the officials were reluctant to act on the same but the respondent in utter abuse of his position had forced the officials to send the email to suit his vested interest, without marking any copy to the RO when the model code of conduct was in vogue. Had there been no coercion, then this matter would have come on usual basis following the laid down norms and there would not have been any necessity for the respondent who was then the former President to intervene in the day to day official affairs of the Institute.
2	It has been alleged that the order for conducting the programme was placed in collusion with M/s Rohini Nandan. Please provide cogent evidence of the 'collusion' alleged to have been made by the respondent with M/s Rohini Nandan.	The order for supplying of mementoes was placed even before the program received the formal assent of the then President. It is also evident that the respondent had a pre-existing alliance with the vendor as in almost all the programs where the respondent was the Chairman, orders have invariably been placed with M/s Rohini

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S. No.	Query	Response
		Nandan.
3	It has been alleged that bulk mail to selected members were sent by the respondent even before the approval of the President. Please provide sample copies of such emails alleged to have been sent by the respondent to selected members.	Copies of emails evidencing receipt of the same are hereby attached.
4	It has also been alleged that the respondent single handedly took the decision for conducting the said seminar in collaboration with BOAS. Please provide cogent evidence in support of such an allegation.	It is clearly brought out from the email dated 14 th June 2019 of the respondent where he at 17.58 hrs writes an email to the President requesting him to approve the budget subject to maximum Rs.1.75 lakhs from CAT and BOAS, as the two depts. are associate partners. It may be noted that the respondent, although was not the Chairman of CAT, singlehandedly took the decision without consultation of any other members of BOAS and CAT.
5	Who were the Secretaries of CAT & BOAS Committee during the relevant time?	For CAT, CMA S.C. Gupta & for BOAS, CMA Dr. D.P. Nandy.
6	Please quote the relevant clause of the Election Code of Conduct issued during 2019, which has been alleged to be violated by the respondent.	Rule 42(4) (ii) of the Cost and Works Accountants Election to the Council Rules, 2006.

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f) Findings emerging from the investigation

Upon examination of the pleadings and departmental responses, the following factual position emerges:

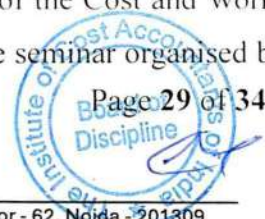
- (i) Rajpur Chapter organised the seminar in association with the Advanced Studies Directorate and CAT Committee on 15th June, 2019
- (ii) The Election Code of Conduct was operative from 26th March, 2019. The seminar was held on 15th June, 2019 preceding the polling on 28th June, 2019, which fell within the period when the Election Code of Conduct was in force.
- (iii) The Respondent was not a contesting candidate
- (iv) CEP approval was granted on 12th June, 2019. The Respondent sought Presidential approval on 14th June, 2019, subject to a ceiling of ₹1.75 lakh. Presidential approval is acknowledged by both the parties, although its procedural sufficiency is disputed.
- (v) No record of Internal Control scrutiny was produced. The departmental responses support the inference that the proposal was not routed through Internal Control. However, referring the proposal to the Internal Control or Finance Department before granting approval fell within the administrative remit of the approving authority, namely, the Secretary or the President, as the case may be.
- (vi) The Finance Department reported expenditure of ₹1,79,543/- including reimbursement of ₹1,41,725/- to Rajpur Chapter, and confirmed that no advance was paid. The reported expenditure exceeds the stated ceiling by ₹4,543/- and there is no explanation for the same in the responses.
- (vii) Work orders dated 10th and 12th June, 2019 issued for mementoes preceded the Presidential approval of 14th June, 2019.

8. Comments of the Discipline Directorate

Upon consideration of the complaint, the written statement filed by the Respondent, the documents available on record, and the relevant provisions of the Cost Accountants Act, 1959 and the Rules framed there under, the observations of the Director (Discipline) are as follows:

- a) The substantive allegation concerns contravention of Rule 42(4)(ii) of the Cost and Works Accountants (Election to the Council) Rules, 2006, by facilitating the seminar organised by

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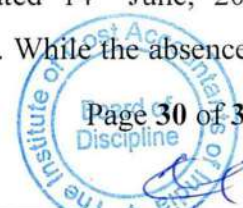
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Rajpur Chapter on 15th June, 2019 during the period when the Election Code of Conduct was in force, allegedly to benefit candidates supported by the Respondent.

- b) The allegations concerning approvals, coercion, procurement, expenditure, invitations and attendance have been examined individually and cumulatively in relation to the substantive allegation.
- c) The Respondent denies any electoral purpose, coercion, collusion or misuse of funds. He submits that the seminar promoted professional development, involved eminent dignitaries and has received the Presidential approval. He states that he chaired the CAT Committee, not the Board of Advanced Studies, and denies issuing bulk invitations. He further contends that the target attendees included members, guests, officials and other participants.
- d) The Complainant, while correcting the description of the Respondent's chairmanship, maintains that the timing, hurried approvals, absence of committee deliberations and financial discrepancies indicate electoral misuse.
- e) It is undisputed that the Election Code of Conduct was in force when the seminar was held and that the Respondent was not a contesting candidate. The seminar was organised by Rajpur Chapter in association with the CAT Committee and Advanced Studies Directorate. The Professional Development Department granted CEP approval on 12th June, 2019, following the Chapter Chairman's undertaking to comply with the Election Code. The Respondent's communication dated 14th June, 2019 sought President's financial approval subject to a ceiling of ₹1.75 lakh. President's approval is acknowledged by both parties. These circumstances do not substantiate the allegation that the Respondent single-handedly sanctioned and conducted the programme.
- f) The allegations concerning non-disclosure of the collaboration in the CEP application, absence of recorded Committee approval, non-reference of the matter to the Council or Returning Officer, and selection of a venue outside the Chapter's territorial jurisdiction have been examined. No Committee resolution was furnished. The response of the Advanced Studies Department instead relied upon the email dated 14th June, 2019, forwarded by that Department for obtaining the President's approval. While the absence of

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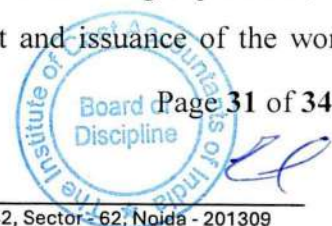
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recorded deliberations indicates a procedural deficiency, it does not, by itself, establish that the Respondent deliberately excluded Committee members or exceeded his authority. The participation of the Chapter and the concerned departments, along with the CEP and Presidential approvals, indicates that the activities involved multiple institutional functionaries and does not support the allegation that the Respondent acted unilaterally or exclusively. Based on the materials available, his individual responsibility for the alleged omissions is not sufficiently established.

- g) The departmental responses indicate that the proposal was not routed through the Internal Control Department. However, referral to the Internal Control or Finance Department before approval fell within the administrative remit of the approving authority, namely, the Secretary or the President, as the case may be. Although the work orders dated 10th and 12th June, 2019 preceded the President's approval dated 14th June, 2019, the material on record does not sufficiently establish that the Respondent was responsible for ensuring such referral, or directed officials to bypass scrutiny, or authorised issuance of the work orders before approval. These procedural deficiencies cannot, merely by reason of his association with the programme, establish misconduct on his part. At the same time, the subsequent approval by the President may be regarded as regularising the earlier procedural deficiencies only to the extent covered by its terms and permissible under the applicable rules.
- h) Regarding alleged coercion of officers of Institute, the Complainant principally relies upon the late submission of the proposal, the Respondent's prompt recommendation and his influence as a former President. The material examined contains no substantiated account identifying any threat, pressure or coercive direction issued by the Respondent. The timing and speed of processing, without further supporting material, do not sufficiently establish coercion. Similarly, the absence of a departmental record explaining the benefit of the collaboration does not establish that the programme lacked a professional purpose or was arranged solely for electoral advantage.
- i) The allegations concerning procurement from M/s Rohini Nandan on a single quotation, its alleged association with the Respondent, repeated engagement and issuance of the work

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order before approval have been examined. The Advanced Studies and Finance Departments confirmed procurement of box mementos for ₹11,994/-, approximately 6.68% of the total expenditure of ₹1,79,543/- against the work order dated 12th June, 2019. Supply of the goods and issuance of the GST invoice are undisputed, although these facts do not, by themselves, establish compliance with procurement procedures. Equally, the vendor's alleged prior association with the Respondent does not establish collusion. The material on record is insufficient to establish that the Respondent improperly influenced the selection, secured preferential treatment for the vendor, authorised issuance of the work order before approval, or derived any improper benefit. Accordingly, the allegation is not established against the Respondent.

- j) The allegation that selected members were invited to participate without payment of fees before the President's approval has been examined. The record shows that the invitation email bearing the Respondent's name was sent from the Rajpur Chapter's email account before President's approval. Circulation of the invitation before approval is not expected from professional. The timing of the invitations, absence of participation fees, presence of contesting candidates and proximity to polling are relevant circumstances. However, the material on record is insufficient to establish that the Respondent used the programme to induce voters or canvass for any particular candidate.
- k) These circumstances have been assessed cumulatively. Neither the Respondent's non-candidature nor the President's approval exempts him from applicable election obligations or complying with the prescribed procedures. Circulation of invitations and issuance of work orders before obtaining the requisite approval constitute procedural lapses which ought to have been avoided. The subsequent President approval may regularise such lapses only to the extent covered by its terms and permissible under the applicable rules. On the material available, these deficiencies pertain to the Institute's administrative processing, and no specific act, omission or breach of duty attributable to the Respondent has been sufficiently established in that regard. Accordingly, the alleged electoral purpose and the financial and administrative improprieties attributed to him are not sufficiently substantiated.

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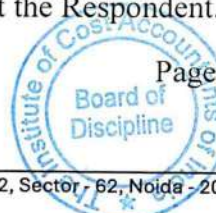
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9. Findings and Order of Board of Discipline

- a) The Board has independently considered the complaint, written statement, rejoinder, departmental responses, supporting documents and the opinion of the Director (Discipline). The question for determination is whether the material discloses a prima facie case of professional or other misconduct attributable to the Respondent in connection with the seminar organised on 15th June, 2019.
- b) On the alleged electoral misuse, the Board finds that though the Election Code of Conduct was in force, the timing of the programme, free participation and attendance of contesting candidates considered collectively, do not sufficiently establish that the Respondent organised or used the event to canvass for particular candidates or induce voters.
- c) The absence of recorded Committee deliberations and Internal Control scrutiny, together with issuance of work orders before President's approval, clearly reveals deficiencies in the approval process. However, the record does not sufficiently establish that the Respondent directed or coerced officials to bypass the procedures and failed to discharge an identified responsibility personally incumbent upon him to discharge. His action in recommending the proposal does not, without supporting material, establish the alleged abuse of authority.
- d) The Board has also considered the vendor's alleged association with the Respondent, the reimbursement to the Chapter and expenditure exceeding the stated ceiling by ₹4,543/-. These matters raise questions relating to adherence to prescribed administrative and financial procedures, but the material does not sufficiently establish that the Respondent was responsible for preferential procurement, false certification, diversion of funds or unauthorised expenditure, if any. The allegations of collusion and financial misconduct are, therefore, not prima facie substantiated against the Respondent.
- e) Circulation of an invitation bearing the Respondent's name before obtaining the requisite approval reflects inadequate procedural diligence. However, the material available does not sufficiently establish that the Respondent used the programme to induce voters or canvass for any particular candidate.
- f) Upon independent and cumulative assessment of the material, the Board holds that no prima facie case of professional or other misconduct is made out against the Respondent.

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- g) As no prima facie case of professional or other misconduct is made out against the Respondent, the complaint is, therefore, dismissed and the matter stands disposed of accordingly.
- h) Accordingly, in exercise of powers conferred under Section 21A(4) of The Cost Accountant Act, 1959 read with 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 Manas Kumar Thakur (M/12867) be dropped, and the case stands closed.
- i) The complaint is, therefore, disposed of accordingly.

CMA Avijit Goswami

(Member)



Shri P.K. Pujari, IAS (Retd)

(Presiding Officer)

Place: New Delhi

Date: 15th October, 2026

Distribution under Rule 15(3) of the Rule

- 1) Director(Discipline), The Institute of Cost Accountants of India
- 2) Complainant, CMA Biswarup Basu (M/8237)
- 3) Respondent, CMA Manas kumar Thakur (M/12867)