BOARD OF DISCIPLINE

Ref. No.: G/DD(BOD)/Order/Com-CA(96)/2025/07/82 17.07.2025

Subject	Service of Final order number ICMAI/BOD/2025/01
Complaint number	Com/21-CA(96)/2020
In the matter of	CMA Ravindra Dubey (M/9873) [Complainant] vs. CMA Aditya Kothari (M/39486) [Respondent]

Please find the enclosed the final order Final order number ICMAI/BOD/2025/01dated 12.07.2025 issued by Board of Discipline of the Institute in accordance of Rule 15(2) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

This order is being served to both complainant and respondent free of charge in compliance of Rule 15(3) of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007

17/07/25

CMA (Dr.) Hemant Sindhwani
Secretary, Board of Discipline
Encl: As above

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA ★ BOARD OF DISCIPLINE

Complainant :	CMA Ravindra Dubey (M/9873) 37, Kalindikunj, Pipliyahana, Indore- 452001
Respondent :	CMA Aditya Kothari (M/39486) 16, R.K. Puram, Behing Hotel Amaltas, Old Palasia, AB Road, Indore-452001.

Copy to :- Director (Discipline) for record

The Institute of Cost Accountants of India

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

Final order number: ICMAI/BOD/2025/01

Complaint number	Com-21/CA(96)/2020
In the matter of	CMA Ravindra Dubey (M/9873) [Complainant] vs. CMA Aditya Kothari (M/39486) [Respondent]
Date of Hearing	As per records and order sheet
Date of order	12.07.2025

CORAM:

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

Brief facts of the Case

1. The Disciplinary Directorate was in receipt of a complaint in Form I in triplicate dated 14th August 2020 (received at Delhi office on 17th August 2020) together with the prescribed complaint fee from CMA Ravindra Dubey (hereinafter referred to as the ''complainant''), bearing membership number 9873 containing allegation against CMA Aditya Kothari (hereinafter referred to as the ''respondent'') bearing membership number 38413 (hereinafter referred to as ''the respondent'') which is reproduced below in verbatim:

Form I

1.	Name of Complainant (With Membership Number if member of Institute)	CMA Ravindra Dubey Membership No. 9873
2.	Name of Member/firm against whom complaint is being made (with membership No.)	Name: CMA Aditya Kothari Membership No. 39486

3.	Latest Address of complainant for communication	Address: 37, Kalindikunj, Pipliyahana, Indore- 452001
4.	Latest available address of member against whom complaint is made.	16, R.K. Puram, Behing Hotel Amaltas, Old Palasia, AB Road, Indore- 452001.
5.	Particulars of Allegation (s) serially numbered together with corresponding clause/part of relevant schedule(s), or Particulars of Allegation(s) serially numbered together with corresponding clause/part of relevant schedule(s) under which the alleged acts of commission of omission or both would fall.	1. Since Aditya Kothari was elected on the basis of submission of fake nomination form, knowing him to be false and his action may bring disrepute to the profession and the institute, hence his act falls under fraud/mischief with the Profession/Institute and professional misconduct as per First Schedule Part (IV)(2) and Second Schedule (Part II) (3), hence his Election as committee members for the term 2019-23 be declared null and void. 2. Since he is enjoying the post of Vice Chairman of the chapter on basis of submission of fake nomination form, knowing him to be false and his action may bring disrepute to the profession and the institute, hence his act falls under fraud/mischief with the Profession/Institute and professional misconduct as per First Schedule Part (IV)(2) and Second Schedule (Part II)(3), hence CMA Aditya Kothari be removed from the post of Vice Chairman. 3. Since Aditya Kothari has committed fraud with the institute by submitting fake nomination form, knowing him to be false and his action may bring disrepute to the profession and the institute, hence his act falls under fraud/mischief with the Profession/Institute and professional misconduct as per First Schedule Part (IV)(2) and Second Schedule (Part II)(3), hence the name of CMA Aditya Kothari be removed from the register permanently and fine be imposed as may think fit as per section 21B of Cost & Works Accountants Act. 4. To take action at the earliest to avoid

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		further loss of documents from the chapter
6.	Particulars of Evidences abducted in support of the allegations made.	1. Nomination form of CMA Aditya Kothari for Chapter's election and attendance sheet of managing committee meeting dt. 22.06.2019 (Annexure- I) 2. Agenda of managing committee meeting dt. 02.08.2020 (Annexure- II). 3. Email dt. 26/07/2020 to the Secretary IDCCA (Annexure= III) mentioning the dues against members.
7.	Names of persons who have knowledge of the facts of the case.	1. CMA Rahu Jain- M/35184 2. CMA Surendra Agrawal – M/18901.

2. The complainant along with the complaint had annexed a few annexure, some of which are found to be relevant are as follows;
   (i) A copy of Nomination form dated 7th May 2019 supposed to be filed by the respondent of his nomination for the purpose of election of Indore Dewas Chapter of Cost Accountants.
   (ii) A copy of the Attendance Sheet of the meeting dated 22nd June 2019 of the Managing Committee of Indore Dewas Chapter of Cost Accountants containing the signature of the respondent.
   (iii) An email dated 26th July 2020 addressed to the Secretary of the Chapter by the complainant sent at or about 5.55 PM stating the latter's observations on the agenda items for the meeting to be held on 2nd August 2020. Some of the complainant's observations are as here under:
      a) Agenda Item No. 1:- It was decided in the last meeting that minutes will be circulated amongst committee members within 15 days from the date of meeting or with the notice of next meeting whichever is earlier. But the minutes of the last meeting is pending. If decisions of the Committee are not to be followed then what is the utility of holding meetings?
      b) Agenda Item No. 2:- Budget is not attached with the notice. Without going through Budget, how it is possible to discuss in the meeting? The Budget was to be submitted in December 2019.

c) Agenda Item No. 4 to 7:- Documents on which discussions are to be held must be attached with the Agenda.

d) Agenda Item No. 6:- It is false that RTI applications filed by the complainant against the Chapter during the Covid-19 pandemic are for the documents which he had already taken in fiduciary relationship. He complainant has stated that he is not having any fiduciary relationship with the Chapter.

e) Agenda Item No. 8:- Loss of documents from the Chapter and not handing over the charge by Shri Abhishek Gupta, Old office Incharge.

3. The Form I was accompanied by a letter dated 14th August 2020 which inter alia contained the following allegations:

   a) Since the respondent was elected on the basis of submission of fake nomination form, knowing it to be false and his action may bring disrepute to the profession and the Institute, hence his act falls under fraud/mischief with the Profession/Institute and professional misconduct as per Clause (2) of Part IV of the First Schedule andClause (3) of Part II of the Second Schedule of the CWA Act, 1959. The complainant claims that the respondent's election as a committee member for the term 2019-23 be declared null and void.

   b) Since the respondent is enjoying the post of Vice Chairman of the chapter on basis of submission of fake nomination form, knowing it to be false and his action may bring disrepute to the professional and the institute, hence his act falls under fraud/mischief committed with the Profession/Institute and this is professional misconduct as per Clause (2) of Part IV of the First Schedule and Clause (3) of Part II of the Second Schedule of the CWA Act, 1959. The complainant claims that the respondent be removed from the post of Vice Chairman.

   c) Since, the respondent has committed fraud with the Institute by submitting fake nomination form, knowing it to be false and his action may bring disrepute to the profession and the Institute, hence his act falls under fraud/mischief with the Profession/Institute and professional as per Clause (2) of Part IV of the First Schedule and Clause (3) of Part II of the Second Schedule of the CWA Act, 1959. The complainant claims that the name of the respondent be removed from the register

INSTITUTE OF COST ACCOUNTANTS OF INDIA BOARD OF DISCIPLINE permanently and fine be imposed as may think fit as per section 21B of Cost & Works Accountants Act.

d) To take action at the earliest to avoid further loss of documents from the chapter.

4. The complainant, by another letter, dated 19th August 2020 addressed to the Disciplinary Directorate, submitted supplementary documents in as much as another annexure in the form of a copies of the attendance sheet of meetings of the Managing Committee of the Chapter held on 24th October 2019, 27th January 2020, 13th March 2020 was submitted which is believed to have contained the signature of the respondent.
5. The instant complaint was registered by the Disciplinary Directorate after it was found to be in order and the same was proceeded with in the manner as prescribed in Chapter III of the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. A unique complaint number Com-**21/CA(96)/2020** was allotted to the complaint.
6. After registration of the complaint, a copy thereof together with the annexure, numbering 14 (fourteen) pages was emailed to the respondent vide letter No. G/DD/Com-C-96/1/08/2020 dated 26th August 2020 at or about 12.29 PM requesting him to send his response through a written statement in his defence within 21 days. The supplementary/additional documents numbering 06 (six) pages which were subsequently sent by the complainant vide his letter dated 19th August 2020 were also emailed to the respondent vide letter No. G/DD/Com-C-96/2/09/2020 dated 8th September 2020 at or about 11.42 PM.
7. The respondent, by his email dated 15th September 2020 sent at or about 5.28 PM submitted a written statement in his defence which is reproduced below in verbatim:

Quote

"To
The Director (Discipline),
The Institute of Cost Accountants of India,
CMA Bhavan, 3, Institutional Area, Lodhi Road,
New Delhi-110003

Sub: Response towards Complaint No. **Com/21-CA(96)/2020**bearing reference number G/DD/Com-C-96/1/08/2020

Respected Sir

BOARD OF DISCIPLINE

I, CMA Aditya Kothari, submitting my response against the complaint filed by CMA Ravindra Dubey bearing reference Number G/DD/Com-C-96/1/08/2020, as under.

Sir, I received the communication on August 26, 2020 (Trail Mail Attached) and Further Communication on 8th September, 2020 and hence I am replying within the deadline of 21 days from the receipt of the notice.

Sir, the complaint lodged by CMA Ravindra Dubey is utterly baseless and has not grounds to hold the same. The pointwise reply for the same is appended herewith:

The reply of the complaint filed by CMA Ravindra Dubey in Form-I is given as under:

1. The allegations made in para No. 1 are-"Since Aditya Kothari was elected on the basis of submission of fake nomination form, knowing him to be false and his action may bring disrepute to the profession and the institute, hence his act falls under fraud and mischief with the profession/institute and professional misconduct" whereas the truth is that the nomination form is correct and appropriately and duly filled and checked by the election officer Shri. Abhishek Gupta. Further CMA Aditya Kothari is the true owner of his own signature done on the form and duly signed by proposer and seconder. I have submitted the nomination form within the time limits given by Election officer of IDCCA in the mail dated 16th April, 2019, Tuesday (Screenshot attached). The said nomination form has also been scrutinized at the chapter only. Hence I have validly contested the election after completing the whole process and I was absolved of my responsibility after scrutiny of nomination form.

<u>Vital Submissions</u>

1. That CMA Ravindra Dubey is acting on a personal vendetta against me and hence he has filed complaint on a completely baseless point. He is regular Candidate who is filling Many Complaints and RTI on baseless grounds to gain some publicity and tarnish the image of others.

2. That, the mentioned Nomination Form after my submission is in the possession of the election officer and duly scrutinized by him. This clarifies that I am not at default on my part.

3. That, in no way CMA Ravindra Dubey has been able to prove that I have an intent to contest on the fake nomination form.

4. I have duly paid the nomination fees for contesting election with IDCCA, ICMAI and the same was paid through a prepaid demand draft, hence my motive of contesting the election was clear.

I wanted to serve the profession and would like to state here, through you, that why would i contest the election on a forged document when i have already paid the fees for the same.

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I want to understand through you, that why and how CMA. Ravindra Dubey come to doubt about my intention of contesting the election and hence the alleged forgery in the nomination form.

5. That how can CMA. Ravindra Dubey state that nomination form was forged when i have completed all the other formalities regarding nomination and have contested the election in fair manner.

6. This started with the election notification issued by the Election Officer of the Indore Dewas Chapter of ICMAI. The election officerhas given clear notice of the same in the notification dated April 16, 2019.

   It is really to think that why this issue has been raised after almost 15 months while CMA. Ravindra Dubey has already taken the copy of nomination form 4 -5 months earlier. CMA Ravindra Dubey is also confirming that 2 more Committee members are having knowledge than why that members are silent in past 15 months. This clearly shows that the allegation made by CMA. Ravindra Dubey was being deliberately made to tarnish my image keeping baseless points towards the Authority for fulfilling political motive and taking gain out of it and to stop me from fulfilling the duties entrusted on me by the Honourable Members of IDCCA as Vice Chairman, IDCCA.

7. That, there was not even a single formal communication or notice from the Indore Dewas Chapter in past 15 months since contest of my election regarding the baseless issue created and mentioned by CMA Ravindra Dubey along with 2 more members namely CMA. Rahul Jain and CMA Surendra Agrawal.

   This shows that the act is undertaken only with one motive, since a learned and senior member like CMA Ravindra Dubey would have known the procedure already by the email sent by IDCCA Election Officer, and I request the Director (Discipline) to look into the reason for undue delay in the filing of this complaint.

8. That, CMA Ravindra Dubey has enclosed a copy of my Nomination Form along with the complaint. I want to know how CMA Ravindra Dubey happen to have the possession of the copy of my nomination form and Copy of Attendance Register of Committee meeting which was not given in RTI and not bearing any RTI Seal.

   This clearly proves that CMA Ravindra Dubey has unlawfully acquired a copy of Attendance Register of Committee Meeting. This proves that CMA Ravindra Dubey was in unlawful possession of the confidential documents of the Institute of Cost Accountants of India which in itself is a punishable offence.

   And that he has used his position of Committee member to illegally obtain the copy of Attendance Register of Committee meeting from the Chapter Office.
   I humbly request the Director (Discipline) to look into the way CMA RavindraDubey obtained the possession of Attendance Register of Committee meeting and take suitable action against him, if the same was done in an unlawful manner.

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9. That, I urge the Director (Discipline) to instruct the local Chapter Office to File an FIR against CMA Ravindra Dubey for illegal possession and usage of a confidential document of the Institute of Cost Accountants of India.

   I humbly request the Director (Discipline) to take cognizance of the matter and ask CMA Ravindra Dubey as to why he has misled the Director(Discipline) by making a false statement.

10. That, CMA Ravindra Dubey is charging myself along with Chairman, IDCCA for taking some documents from the chapter. I request the Director (Discipline) to ask CMA Ravindra Dubey to submit proof before making a baseless allegation. Only a word that he fancies shall not suffice in making a complaint.

    As a consequence, I submit that the allegations made by CMA RavindraDubey are based on twisted and misleading facts and he has tried to mislead the Director(Discipline) with a baseless and intentionally misleading complaint, giving partial information to the Director (Discipline).

    I humbly request the Director (Discipline) to quash the complaint and issue a warning to CMA Ravindra Dubey with a cost so as to deter him from making baseless allegations against any respected member of the Institute in the future also.

    Also, I humbly request Director(Discipline) to reprimand CMA Ravindra Dubey for using the position of Committee Member to illegally obtain a copy of the Confidential Documents of the Institute and I urge the Director (Discipline) to instruct the local Chapter Office to file an FIR against CMA Ravindra Dubey for obtaining possession of Confidential Documents of the Institute in an illegal manner.

Thanks & Regards
CMA Aditya Kothari
M-39486"

Unquote

8. The written statement dated 15th September 2020 of the respondent was accompanied by a copy of the Election Notification of Indore Dewas Chapter of Cost Accountants for the term 2019-23 stating inter alia that the election of the Chapter for the term 2019-23 was scheduled to be held on 26th May 2019.

9. The written statement of the respondent was emailed to the complainant vide letter No. G/DD/Com-C-96/2/09/2020 dated 21st September 2020 at or about 12.27 PM requesting the

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complainant to send his rejoinder on the written statement within 21 days of the date of service of the written statement.

10. The complainant emailed his rejoinder on 28th September 2020 at or about 3.29 PM which is reproduced below in verbatim:

Quote

Sub.: Rejoinder on the written statement submitted by CMA Aditya Kothari (M-39486) in Disciplinary Complaint against him Complaint No.: Com/21-CA (96)/2020

Dear Sir,

I Ravindra Dubey, s/o Late Shri Laxmi Narayan, Membership No. 9873, residing at 37, Kalindikunj, Pipliyahana, Indore- 452001, humbly submit that CMA Aditya Kothari has not submitted para-wise reply of my complaint and mislead by mentioning irrelevant statements. However I am submitting para-wise rejoinder on the written statement dt 15/09/2020 submitted by CMA Aditya Kothari (M-39486) in Disciplinary Complaint against him, which is received by me on 21/09/20, as under:

1. I had already proved with documentary evidences in para number 1 to 5 of my original complaint dt 14/08/2020 that nomination from was not filled and signed by Aditya Kothari but by someone else and **he contested chapter's election on the basis of fake nomination form which is neither filled nor signed by him, knowing him to be false, his action may bring disrepute to the profession and the institute, hence act of Aditya Kothari falls under mischief/fraud with the institute and professional misconduct as per First Schedule Part (IV)(2) and Second Schedule (Part II) (3). In support of my Contention I had attached copy of nomination form and copies of attendance of managing committee meeting dt 24/10/19, 27/01/20,13/03/20 and 22/06/19.**
In reply, CMA Aditya has not mentioned even a single word regarding reason of differences in signatures on nomination form and attendance sheet of managing committee meetings, he didn't say that document submitted by me are wrong, forged, baseless etc. etc. but mentioned regarding procedure for acceptance of nomination form which is irrelevant in this case.
It is not disputable that form was correctly filled in, signed by proposer and seconder, and submitted timely etc.etc. In Reply CMA Aditya has mentioned that nomination form has been scrutinized at the chapter. In this refence My submission is that Election officer might checked name and membership number of proposer and seconder and whether they are in the voter list or not, name of the contesting candidate, membership number, whether candidate is in the voter list or not, date, number, name of bank and amount of Demand Draft. **Nobody can doubt that member of such reputed institute may submit nomination form with fake signature. By mentioning in reply that "CMA Aditya Kothari is the true owner of his own signature done on the form", Aditya Kothari has taken the responsibility of fake sign on the Form.** Nomination form has two parts 1 nomination form nominating candidate for election with signature of proposer and

seconder after filling of this form candidate will give consent on second part. Since, it is not necessary that consent form should be signed in presence of proposer and seconder, hence his signature might not be verified by proposer and seconder.
By filling form correctly & submitting timely, signed by proposer and seconder etc. don't absolved Aditya Kothari for submitting nomination form with fake signature.

Signature of CMA Aditya Kothari on nomination form may be verified with the signature on the record with membership department. On the first look of nomination form it is clear that signature is not of Aditya Kothari since all signatures on attendance sheet of four meetings are same.

Vital Submission

1. This is not the fact hence denied. To unveil the fraud/corruption committed by Chairman/Vice-Chairman in the interest of the Institute, I had utilized the tool of RTI, which is the right of any citizen. If any fraud/abnormality and/or violation of rules and regulation is observed, it is the duty of member to report to HO regarding fraud/abnormality and/or violation of rules and regulation to take corrective action. None of my complaints are baseless but supported by documentary evidences.
2. Nomination form is in the possession of Election Officer and scrutinized by him does not prove that Aditya Kothari is not at fault.
3. **Since signature on nomination form does not tally with the signature on attendance sheet of four meetings as mentioned above, hence it is proved that nomination form was with fake signature and this may also be verified with the record of membership department.**
4. Payment of nomination fee through prepaid demand draft and motive to contest election does not absolved Aditya for submitting fake nomination form. Manner in which Shri Aditya Kothari wants to serve the profession is clear from the complaints made by Ms Deepika Office Incharge for sexual harassment & threatening and Shri Aditya Malviya Office Boy for taking bribe along with proof of bribe. **(Annexure I to V).**
5. Fulfilling election formalities does not absolved the responsibly of Aditya for submitting nomination form with fake signature. Since he has submitted fake nomination form, he has not contested election in fair manner.

6/7. Disciplinary complaint can be filed within a period of seven years. There is no delay in submitting the complaint. Further also delay submission of complaint does not mean that Adtiya is not at fault. All allegation made on me viz. political motive taking gain etc. etc. are false, baseless and hence denied. Issue raised by me in complaint is neither baseless nor created by me but it is the fact supported by evidences.

8. I got part II of nomination form and attendance sheet of meeting dt 22/06/2020 through RTI. In one of the applications under RTI, PIO ICAI has not provided information vide e-mail dt 06/07/2020 mentioning that Already Available with the applicant under Section 8 (1) (e), in his fiduciary relationship being chapter committee member (Annexure VI). It is evident from the above that copies of minutes dt 24/10/19, 27/01/20,13/03/20 are obtained legally. Being a committee member, I have right to access the documents of the chapter.

The present complaint is made against the elected member of the chapter who has filed nomination form with fake signature for being elected as the office bearer of the chapter. Such serious complaint has to be enquired on the merit of the allegations complained. The facts of the complaint are of much greater importance compare to the process by which document accompanied with the complaint are obtained. By raising the question on the process by which documents are obtained, an attempt is been made to manipulate the enquiry and diverts towards deciding the lawfulness of the procedure aspect of obtaining documents instead of going into truthfulness of the complaint and its merit. Thus, the concerned enquiry should be initiated to check the allegations made in the complaint and also whether any fraud is played during the election process or not, the Disciplinary Committee should remain focus on finding the truth of matter which is of great significance.

9. As mentioned in para 8 above that I have the documents legally being a committee member further documents related to election will be no more confidential after declaration of election result. My complaint are based on certain fact. I never mislead the authorities instead Aditya Kothari is misleading by mentioning irrelevant statements.
10. Some documents are missing from the chapter which is admitted by Chairman IDCCA in one of the Managing Committee Meeting.
    It is submitted that reply filed by Aditya is just to mislead without any support. He didn't explain the reasons for differences in signature on both the documents.

From the above paras, it is crystal clear that CMA Aditya Kothari has committed fraud/misconduct by submitting nomination form with fake signature. Complaints made by me are based on facts.

Prayer

1. **CMA Aditya has committed serious misconduct by filing nomination form with fake signature. To avoid such type of misconduct/fraud by the member in futureand to maintain the dignity of the Institute, it is requested to hear the complaint on merit and penalized the member in default as prayed in my complaint dt 14/08/2020.**
2. **It is also requested to preserve my right to place additional evidences at the time of hearing.**

With Regards

Yours Sincerely
(CMA Ravindra Dubey)M9873
Ph: 09406616927''

Unquote

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11. The complainant had attached with his rejoinder 05 (five) numbers of annexure, relevant among which are the following:
    i) An email dated 28th August 2020 sent by one Ms. Deepika Gunwante, Chapter Incharge addressed to members of the Managing Committee of the Chapter regarding misbehavior of the respondent, who happened to be the then Vice Chairman.
    ii) An email dated 28th August 2020 sent from the Chapter mail id to member, Managing Committee of Indore Dewas Chapter complaining about threat by the respondent and wrongful payment of conveyance charges to the respondent.
    iii)An email dated 29th August 2020 sent by one Ms. DeepikaGunwante, Chapter Incharge addressed to members of the Managing Committee of the Chapter complaining of sexual harassment against the respondent.
12. As part of the investigation that the Director (Discipline) is empowered to do under Section 21 of the Cost and Works Accountants Act, 1959, an email dated 23rd December 2021 was sent to the Membership Department at or about 1.27 PM to provide the Disciplinary Directorate with a scanned copy of signature of CMA Aditya Kothari (M/39486) as available:-
    (i) With the Membership Department in the application for Associate membership i.e., Form "B"/M-2, as the case may be.
    (ii) In the records of Election to the Council and Regional Councils - 2019 held on 28th June 2019.
13. Again by an email dated 23rd December 2021 sent at or about 5.00 PM to Indore Dewas Chapter, the following information was sought within a week of receipt of the email:
    (i) A scanned copy of the signature of CMA Aditya Kothari, the respondent in the instant complaint, bearing Membership No. M/39486 as per the records of Indore-Dewas Chapter.
    (ii) A scanned copy of the signature of the respondent as available in your records when he was admitted as a member of your Chapter.
    (iii) A scanned copy of the respondent made in the Nomination form filed with your Chapter during the last election of the Chapter.
    (iv) A scanned copy of the signature of the respondent in the minutes of the meeting held on 22nd June 2019 of the Managing Committee of your Chapter.

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The Chapter, however, did not respond to the above mentioned email.

14. The membership Department by their email dated 23rd December 2021 at or about 4.20 PM a scanned copy of Form M-2, i.e., application for associate membership dated 3rd September 2015 which contained the scanned signature of the respondent.
15. The Disciplinary Directorate vide their letter No. G/DD/Com-CA(96)/(M-39486)/2/01/2022 dated 17th January 2022 (followed by hard copy of the letter) sent an email at or about 1.21 PM to the respondent seeking the following information within 07 (seven) days of the email
    i. Who was appointed as the Election Officer when the last election took place at Indore Dewas Chapter of Cost Accountants?
    ii. On which date was the last Chapter election conducted at Indore Dewas Chapter of Cost Accountants?
    iii. Who was appointed as the Scrutinizer when the last election took place at Indore Dewas Chapter of Cost Accountants?
    iv. How many candidates contested for the least Chapter election and how many of them got elected? Please provide details thereof including the names of all the contesting candidates and those elected at such election.
    v. Did he file his nomination for the last election that took place at Indore Dewas Chapter of Cost Accountants? If yes, please provide a copy of the nomination form filed by you.
    vi. Who proposed and who seconded his candidature for the last election that took place at Indore Dewas Chapter of Cost Accountants? Please provide details thereof.
    vii. Please provide a sample signature of his in black ink on a white paper and also at least three attendance sheets of the meeting of members of the Managing Committee of Indore Dewas Chapter of Cost Accountants during the period 2019-20?
16. The respondent, by an email dated 27th January 2022 sent at or about 9.24 PM, the following response which is reproduced in verbatim:

Quote

"Dear sir,
Due to death in my family, I am not in indore. Hence request your good self to provide 1 month time. Thanks with Regards"

Unquote

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17. When no further response was received from the respondent, a **reminder communication** bearing reference number **G/DD/Com-CA(96)/(M-39486)/3/03/2022**, dated **4th March 2022**, was sent via email at approximately **5:14 PM**, followed by a hard copy of the same. The respondent was reminded to submit his response to the earlier communication dated **17th January 2022**. It was also clearly stated that **if no reply is received, the complaint will be disposed of based on the documents and records available** with the Disciplinary Directorate.

Comments of Disciplinary Directorate

18. On a careful perusal of the complaint dated 14th August 2020 together with the annexure, the supplementary documents provided by the complainant dated 19th August 2020, the written statement dated 15th September 2020, the rejoinder dated 28th September 2020 of the complainant, as also the response dated 23rd December 2021 provided by the Membership Department and the facts and circumstances of the case, the Disciplinary Directorate if of the considered view that:
    - The signature of the respondent in the attendance sheets of the meetings of the Managing Committee dated 24th October 2019, 27th January 2020, 13th March 2020 and 22nd June 2019 appear to resemble very closely to one another.
    - In other words, all the four signatures, it can be said with certainty, are of the same person.
    - All these four signatures of the respondent have been submitted by the complainant by way of annexure to the complaint. These four signatures, believed to be of the respondent, very closely resemble the signature that is found on Form M-2, i.e., application for associate membership dated 3rd September 2015, which is of the respondent.
    - Thus the five signatures made by the respondent at varying dates on 3rd September 2015, 24th October 2019, 27th January 2020, 13th March 2020 and 22nd June 2019 very closely resembles to one another and they look alike which leads the Disciplinary Directorate to opine that all these five signatures are of the same person i.e., in this case, the respondent.

- On a careful perusal of these five signatures mentioned above, it is revealed that there was significant nature of agreement in-between the five sets of signatures and writings.
- However, when these signatures are compared with the signature dated 7th May 2019 which appears on the nomination form that has been filed by the respondent of his nomination for the purpose of election of Indore Dewas Chapter of Cost Accountants, there is a marked difference in the signature.
- It is therefore quite clear that the purported signature on the nomination form dated 7th May 2019 in no case belongs to the respondent.

Prima facie Opinion

19. Rule 42 of the Cost and Works Accountants (Election to the Council) Rules, 2006 provides as under:

"(Disciplinary action against member in connection with conduct of election):

(1) A member shall be deemed to have brought disrepute to the Council under item (2) of Part IV of the First Schedule of the Act if, in connection with an election to the Council of the Institute, he is found to have contravened the provisions of sub-rule (2) or all or any of the clauses of sub-rule (3) or sub-rule (4) of this rule.

(2)xxx"

20. The provisions of clause (2) of Part IV of the First Schedule of the Cost and Works Accountants Act, 1959 states that a member of the Institute, whether in practice or not, shall be deemed to be guilty of other misconduct, if in the opinion of the Council he brings disrepute to the profession or the Institute as a result of his action whether or not related to his professional work. It is of no consequences whether the act of violation of Election code of conduct by the respondent is the result of his action whether or not related to his professional work.

21. The above-mentioned complaint has been examined in pursuance of Section 21 of the Cost and Works 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. Prima facie, it appears that CMA Aditya Kothari (M/39486)

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respondent is guilty of violation of Clause (2) of Part IV of The First schedule to the CWA Act, 1959.

Proceeding of the Board

22. In the 45th meeting of the Board of Discipline held through hybrid mode on 3rd April 2023, the prima facie opinion formed by Director (Discipline) against the respondent holding him guilty under item (2) of Part IV of the First Schedule of the CWA Act, 1959was not accepted by the Board of Discipline. The learned members of the Board directed Director (Discipline) to communicate with the respondent to seek a confirmation as to whether the signature dated 7th May 2019 which appears on the nomination form that has been filed by the respondent for the purpose of election of Indore Dewas Chapter of Cost Accountants, actually belongs to him.
23. In accordance with such directions of the Board, a letter No. G/DD/Com-CA(96)/(M-39486)/4/04/2023 dated 25th April 2023 was sent to the respondent seeking his clarification regarding the signature that he has claimed to have put on his nomination form for election of Indore Dewas Chapter of Cost Accountants for the term 2019-23. However, the said letter sent by speed post was returned undelivered with the remarks "Addressee Moved". The respondent had not updated his new address, if any, with the Institute for reasons best known to him.
24. An email No.: G/DD/Com-CA(96)/(M-39486)/5/05/2023 dated 10th May 2023 was sent to the respondent requesting him to confirm within 07 (seven) days whether the signature dated 7th May 2019 made in his nomination form actually belongs to him.
25. The respondent, by an email dated 22nd May 2023 received at or about 11.18 PM replied as follows which is reproduced below:

Quote

"Dear sir,
My mother is admitted in hospital since last 11 days for treatment of 4th Stage Cancer. I am not able to reply any mail for further 30 days. Kindly oblige."
Unquote

26. Thus, the respondent did not confirm the fact as to whether the signature dated 7th May 2019 has really been made by him in the nomination form filed by him. Under such circumstances,

there are reasons to believe that the impugned signature dated 7th May 2019 made in the nomination form does not belong to the respondent.

27. However, in the 47th meeting of the Board of Discipline, the learned members of the Board advised Director (Discipline) to communicate with the respondent one final time seeking his confirmation as to whether the signature dated 7th May 2019 put in his nomination form for election to the Managing Committee of Indore Dewas Chapter is his, at the same time intimating that if no reply or clear answer is received, further proceedings would be taken on the basis of available documents and materials.

28. The Board also advised Director (Discipline) to get the signatures dated 7th May 2019, 24th October 2019, 27th January 2020, 13th March 2020 and 22nd June 2019 verified from a signature expert and places its report in the subsequent meeting of the Board.

29. In accordance with such directions of the Board, email No.G/DD/Com-CA(96)/(M-39486)/7/01/2024 dated 29th January 2024 was sent to the respondent stating that the Director (Discipline) had been directed by the Board of Discipline at its meeting held on 15th January 2024 to communicate with the respondent one final time to confirm whether the signature dated 7th May 2019 in his nomination form belongs to him.The respondent, by an email dated 30th June 2024 received by the Disciplinary Directorate at or about 4.32 PM stated as follows, which is reproduced in verbatim:

Quote

"Dear sir,
Condition of my mother is still critical. She is suffering from Breast cancer, Metastasis (Last 4th stage). Hence, I am not able to reply in detail. Further I again confirm my earlier submission with reference to the trail mail."

Unquote

30. The Disciplinary Directorate, in the meantime, sought the opinion of one Shri P.K. Banerjee, Forensic Expert Mind Zone. Mind Zone vide DOC No: 2023-24/050 dated 20th February 2024 submitted a detailed report, an extract of which is reproduced below:

Quote

Examination Request

- Requested to examine the Handwritings on the mentioned documents.
- Whether the Handwritings are made by the same person or not?
- Whether they are doctored or not?

Description of Documents

DESCRIPTION OF QUESTIONED SIGNATURE

Sl No.	Description of Articles	Marked as
1	Signature of Aditya Kothari on a 'Consent Letter' dated 07/05/2019 as a candidate bearing membership no.39486. 1 (one) signature collected from this document. The document is in photocopy.	Q 1

DESCRIPTION OF ADMITTED SIGNATURES

Sl No.	Description of Articles	Marked as
1	Signature of Aditya Kothari bearing Membership No. 39486 in the 'Attendance Sheet' of Managing Committee meeting held on 24/10/2019 at 11.30 A.M.	A 1
2	Signature of Aditya Kothari bearing Membership No. 39486 in the 'Attendance Sheet' of Managing Committee meeting held on 27/10/2019 at 11.15 A.M.	A 2
3	Signature of Aditya Kothari bearing Membership No. 39486 in the 'Attendance Sheet' of Managing Committee meeting held on 13/03/2020 at 05.30 A.M.	S 3

Purpose of Examination

- Require examining whether the Questioned Signature is marked (Q 1) and Admitted Signatures (A1 to A3) has or has not been written by the same writer?
- If written by the same/ different writer then what are the similarities/dissimilarities observed?
- Require examining whether the Document is doctored or not?
- Is there any sign of disguise?

Laboratory Examination

Equipment used in Document Examination

I have analysed and examined the Handwritings with the support of the various scientific equipment available in the laboratory which are as Lamps, Hand Magnifers, Microscope, Light Sources, Computer and Digital Camera (32 megapixel) with 100 mm macro lens etc. enabling this report admissible under Indian Evidence Act 1872.

Examination and Analysis

CLASS CHARACTERISTICS

The comparison within Questioned signature (Q 1) and Admitted Signatures ((A1 to A3) shows similarities/dissimilarities in general handwriting habits which are as follows:

1. **DIRECTION:** The Questioned Signature (Q 1) letter formations are facing two zones i.e., upper & middle zones, through uneven imaginary baseline.

While in the Admitted Signatures ((A1 to A3) the letters are facing two zones, i.e., upper & middle zones, through even imaginary baseline.

2. **ALIGNMENT:** The deviation of formation angle within the Questioned and Admitted signatures are more than permissible 6 % deviation.
3. **LINE QUALITY:** In the Questioned Signature (Q 1) lack of fluency and consistency is observed and tremor pen and soldering pen strokes are also observed. While in the Admitted Signatures ((A1 to A3) presence of fluency and consistency is observed.
4. **SIZE:** The feature of comparative size shows dissimilarities at their respective places when comparison made between Questioned Signature (Q1) and Admitted Signatures (A1 to A3).
5. **SPACING:** It has been observed that in those Questioned Signature (Q1) spacing between the letters are moderate throughout. While in the Admitted Signatures (A1 to A3) the spacing between the letters are moderate to wide by nature.
6. **SLOPE/SLANT:** In the Questioned Signatures (Q1) the Slant /Orientation of the pen stroke formations are of longitudinal axis with perpendicular formation.
7. **PEN LIFTS:** The natural pen lift habits within the Questioned Signature (Q1) and Admitted Signatures (A1 to A3) dissimilarities are observed in various occurrences.
8. **SKILL OF HANDWRITING:** In the Questioned Signature (Q1) lack of fluency, consistency and tremor & soldering pen strokes reveal an average writing skill. While in the Admitted Signatures (A1 to A3) presence of fluency and consistency reveal an excellent quality writing skill.

RHYTHM: In the Questioned Signature (Q1) the rhythm is showing average level of regularity in its manner of performance in the whole executed part of the signatures. While in the Admitted Signatures ((A1 to A3) the rhythm is showing excellent level of regularity in its manner of performance in the whole executed part of the signatures''

Unquote

31. Based on the "Class Characteristics", Shri P.K. Banerjee, the forensic expert has stated that several dissimilarities have been observed between the Questioned Signature (Q1) and the Admitted Signatures (A1 to A3). The forensic expert has also made an analysis of individual characteristics and based on the same, significant dissimilarities have been observed.
32. Shri P.K. Banerjee, the forensic expert concludes by stating that after doing in depth analysis of the provided handwriting documents, he has observed dissimilarities within the handwritings which are significant and sufficient to reach a conclusion. All the mentioned dissimilarities are unique and fundamental by nature and those are beyond the range of natural variations. The writing habits between the handwritings lead to a conclusion that the

writer of the Questioned Signature (Q1) and Admitted Signatures (A1 to A3) are not the same. The authors are not showing similarities in their writing pattern & habit.

33. In the 48th meeting of the Board of Discipline held on 28th February 2024, the report of Shri P.K. Banerjee, the forensic expert was placed before the Board of Discipline. The prima facie opinion formed by the Director (Discipline) in terms of Rule 9(2)(a)(i) the Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 was agreed to by the Board in terms of Rule 9(2)(b) of the Rules. The Board directed Director (Discipline) to proceed further under Chapter IV and ensure compliance of Rule 14(2)/14(3) of the Rules.
34. The respondent is required to submit his second written statement in terms of Rule 14(3) of the Rules within a period of 14 (fourteen) days from the receipt of prima facie opinion and the documents relied upon. A copy of the prima facie opinion together with the documents relied upon by Director (Discipline) was sent to the complainant as well as the respondent vide letter Nos. G/DD/Com-CA(96)/(M-9873)/PFO/4/03/2024 and G/DD/Com-CA(96)/(M-39486)/PFO/8/03/2024 both dated 8th March 2024 calling upon to file a written statement within 14 days from the date of its receipt.
35. The respondent, by an email dated 5th April 2024 sent at or about 11.28 PM forwarded his written statement, denying all the charges against him and seeking extension of two months to submit a 'detailed written statement'. The submission made by the respondent is reproduced below in verbatim:

Quote

R/Sir,
This is in response to your good self mail dated 22nd March 2024 in the compliant made against me , I respectfully and humbly submits as under:-

1. As you are kindly aware that my mother Mrs. Sarita Kothari is suffering from Life Threatening disease Breast Cancer (Metastasis) 4th Stage as per the opinion of the doctors whose surviving chances are almost negligible. (Recent Blood Test Reports are attached for your kind Perusal and Kind Consideration as Annexure – A). Some of the other relevant reports and Doctors opinion , Prescriptions are Also attached as Annexure-B and I can send the other reports if your good self requires which also includes the report of PET CT, Hospital documents etc for your kind reference. The condition of my mother is not normal at all. Along with Metastasis Breast cancer she is also suffering from Thyroid and Blood Pressure and in current times her Blood pressure is ranging between 195/110 which is so much high from the normal range of the Blood

Pressure of a normal Person, the Level of Thyroid (TSH) has crossed the Upper level limit and the current value is 4.9080 , the Vitamin B12 is also at a value of 297 which is far beyond the upper level limit of 912 and just close to the lower level limit of 211, CBC Parameter Hemoglobin value of 10.7 has become a matter of Great concern as it was far beyond the higher level of 15 and lower level of 12 for the normal women.

2. The value of the Cancer antigen 15-3 (**CA 15-3**) test which is done to know the level of Breast cancer in the body of my mother is 1049 which is far – far high from the Normal level of 0-30 in the normal women.

3. My mother is also having a minor fracture in Spinal Cord (D-11 and D-12) and because of it, she is in continue pain of 24 hours and totally depend on high doses of pain killers /Injections in her daily routine schedule.

4. In my family there are 5 Members which comprises of my 2 Married Sisters which are living with their husbands , My father Mr. Rajendra Kothari aged about 68 years (Senior Citizen) is also suffering from Life Threatening disease including High Blood Pressure on an Average level of 160/95 , Diabetes, Eyes problem , Knee Problem and totally dependent on medicines in his daily routine life and My mother aged 60 years (Senior citizen) whose Medical conditions has already been mentioned in above points no 1 to 3. Myself is unmarried till date as because my image has been tarnished in the society due to the criminal conspiracy of sexual harassment compliant made against me in the internal committee of ICMAI and my mother and father both are totally dependent on me for whole day (24 hours).

5. In lieu of the above situations mentioned in point No 1 to 4 , Its My humble request from my mother institute (ICMAI) to provide me an extension of 2 Months to file my detailed Written statement from the current date to collect and search some documents which are proved to be fully relevant to prove my innocence. As in past also I have been made a Victim of a Serious Criminal conspiracy of Sexual harassment at the Indore-Dewas Chapter premises complaint made to the internal committee of ICMAI done by the office staff of "Indore – Dewas chapter of Cost Accountants of India" namely Ms. Deepika Gunwante to tarnish my image in the society and because of that only I am unmarried till date and illegally being deprived by one of my fundamental and Constitutional right "Right to life and Personal liberty "which later on investigation by internal committee of ICMAI which later on found to be an Criminal Conspiracy, False and Fictitious compliant filled with Maloanimo, Malicious intent and there is no case of Sexual Harassment has been proved against CMA Aditya Kothari and in that order it has also been mentioned that Ms. Deepika Gunwante does want to see CMA Aditya Kothari (the Respondent) in the chapter as this lines in the order clear cut shows that how a person can fall to fulfill its malicious wishes and intent . Copy of the order is also attached as Annexure C in the attachment for the perusal of the Discipline Committee of the ICMAI which clearly shows that how much the no of persons can fall to such a low level and harass somebody to that extent and made him and his old senior citizens mother and father to move into the stage of depression and take away the Fundamental right of "Right to Life "from all of them to Fulfill their malafide wishes.

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Further, I would like to state that for filling a detailed written statement supported with the documents, I want the following details from the Institute:-

a) Copy of the all the Complaints made Through any mode including the emails sent (marked to council members , secretary , President , Vice President of the ICMAI) Post/Courier or physically submitted by the managing committee members of Indore –Dewas chapter between the year 2014 to 2024 against one another managing committee members which is essential to prove the intention and motive behind the false complaint made against me and height and level of politics in the indore – Dewas chapter of Cost Accountants (IDCCA).
b) Copy of all the Proceedings , Action taken , documents submitted , Statement of Witnesses taken in regard to the Complaints mentioned in the point No a Above and if no Action has been taken than the written reason for the same.
c) Copy of the Minutes of all the Managing Committee meetings of Indore-Dewas chapter for the year 2019-2023.
d) Copy of the Appointment Letters and relieving letters of the past office incharge of the IDCCA namely Abhishek Gupta and Deepika Gunwante.
e) Action taken by the institute against Abhishek Gupta for withdrawing/ taking excess salary in an fraudulent manner and if no action has been take than the written reason for the same .
f) Detailed written and approved Election Procedure of Institute.
g) How and when the complainant Shri Ravindra Dubey and the two witnesses got the knowledge of the forged / Fake signature of the Respondent. As it is essential thing which needs to be mentioned in each and every compliant which is made in the court of law as on which date and how the cause of Action for filling the compliant Arises.
h) Copy of the proceedings, minutes, Evidences, Statements taken s and recordings of the meetings conducted by the Internal Committee of ICMAI in the case of Sexual Harassment against CMA Aditya Kothari.

Some Vital Submissions are as Follows:-

1) I have filled nomination form with bonafide intention and in good faith to serve my mother institute by complying all the procedures which starts from the email of election came from indore -Dewas chapter till contesting and winning the election. In this process ICMAI has every possible opportunity and all the right to cancel my nomination at any time before issuing the election results, if they have done so then I will not be mentally harassed in the way I have been harassed by few persons including Criminal Conspiracy of Sexual harassment case made against me at IDCCA chapter premises which has already been mentioned here in above.

2) If the prima facie opinion has been made against me by the institute with regards to my forged signature than now I am the aggrieved party. Please enquire, when as per your observation, I have not signed the form and my signatures is fake, who has signed and submitted the Form at the Chapter. Why should I sign the Form with my Fake signatures and submit the Form myself.

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3) If my signatures are fake then how proposer and seconder have proposed my name and candidature. In this case, it is clear, that signatures of Proposer and Seconder are ok, and my signatures are fake, then it clearly create a suspicion about the conduct of the Proposer and seconder. Institute needs to check that who has done my fake signatures, how and when the complainant, His two witnesses, and the proposer and seconder of my Election form got the knowledge of my fake/Forged signatures in the election form, In how many documents that forged person has done my signatures.

4) It is also Pertinent to mention that the election officer and officer in charge of that time Mr. Abhishek Gupta has taken the excess salary from the institute in a forged way and absconded and till date not written the amount as far as my knowledge is concerned. This act of Mr. Abhishek Gupta clearly shows the criminal money minded mentality of Mr Gupta and his intentions. I have a serious doubt upon him.

5) I want to understand why the complainant thinks that I am responsible for the submission of form with forged signature when I was not getting any direct or indirect benefit by committing such a crime. To extend the same explanation, I would like to humbly submit that for any and every action taken by a person there is a motive involved. But what purpose would a forged signature by myself serve, specially when there is no benefit, direct or indirect, I am getting by this action. In any case, whatsoever, the motive is the main guiding factor for any act. I want to understand what, as per the delusional perception of the complainant, would have been my motive to commit such a thing, and what benefit or purpose would I have achieved, by forging my own signature.

6) Also, I want to submit that if my signature has been forged, as referred by the expert, then the same must definitely have been done by someone, else than me. In which case I also become an aggrieved party whose signature is maliciously used by someone else. In conclusion to this point, how am I responsible for committing such a fraud which has not been committed by me.

7) Also, after my submission of the form to the Institute, the form has been in the custody of the Chapter Office Employee.

8) The above points prove that, there is no motive or benefit of myself forging my own signature and the complaint has been made solely by a politically motivated agenda, which is evident from the other circumstantial cases, complaints and actions taken against me by the several managing committee members over the period.

9) I request the ICMAI to take Cognizance of the various Principals of Natural Justice "Audi Alteram Partem" which says that "Listen to the other side" and "Sufficient Opportunity of being heard" should be given to the Respondent to

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prove his innocence. The guiding principle behind rules of procedure and evidence guiding our justice system and court has been "let hundred guilty be acquitted but No innocent should be convicted." All of us need to know the edifice of the Indian Criminal justice administration which is based on certain fundamental maxims and beliefs. These maxims have been indoctrinated in the system to such depth that they have in fact led to the emergence of various presumptions which envelop to a criminal trial even before it initiates. One of these is the presumption of innocence of the accused, requirement of proof beyond reasonable doubt in order to establish the guilt of the accused etc.

10) For Any kind of detailed submission I am always available along with my explanations.
11) I further reserve my right to submit additional documents / Written statements on the future date which the ICMAI authority will provide me and to get all the documents from the institute which are in the possession of the institute or in possession of the other persons related to the complaint which are necessary for giving my reply in the above complaint and to prove my innocence along with my right to file the case of Harassment against several persons in the court of law.

At last I want to submit that till date I have not been shown the Complete physical copy of my Questioned election nomination form by the institute which is essential for me to submit my detailed Written statement as it is essential to go deep into it to know what, how and when the conspiracy has been again done with me as in the case of Sexual harassment compliant made to the Internal committee of ICMAI earlier in my same tenure of the election. As far as the subject matter is concerned till date the incomplete blurred scanned un cleared image has been sent to me which slightly appears like one of my old signatures used to be done by me in different contexts and conducts and I knew that I have made my nomination so I acted on that belief and because of the dilemma in my mind that it is sure that I have filled my nomination form in good faith and with bonafide intention and hence I have made my earlier submission but now after the report of the handwriting expert it creates a sense of doubt and becomes mandatory on my part to check the Complete physical copy of my Questioned election nomination form for submitting the detailed written submission .

Hence, I request the institute to provide me the suitable time of after 2 months to see my questioned original nomination form enable me to submit my detailed written submission. Also it is pertinent to mention that till date I have been made my submission in good faith and with bonafideintention. If I have not been given the Sufficient chance and sufficient opportunity of being heard than it is the violation of my fundamental and Constitutional rights.

CMA Aditya Kothari''

Unquote

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36. The respondent had annexed with his submissions a copy of recommendations made by the Internal Complaint Committee under sexual harassment of workmen at work place against him where he has been exonerated. This has nothing to do with the complaint of the complainant.
37. Director (Discipline) placed on table an email dated 5th April 2024 sent at or about 11.28 PM forwarded his submissions, denying all the charges against him and seeking extension of two months to submit a 'detailed written statement'. The respondent also made a submission seeking certain documents/details from the Institute.
38. The Board advised Director (Discipline) to communicate with the respondent to submit his second written statement on or before 4th June 2024.The Board also advised director (Discipline) to collect the documents sought for from the Chapter authorities or such other sources as deemed fit.
39. The Board in its 50th Meeting held on 3rd October, 2024, directed Director (Discipline) to call both the complainant and the respondent in subsequent meeting of the Board for making oral submissions, if any, in terms of sub-rule (6) Rule 14 of the Cost and Works Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.
40. Director (Discipline) appraised the Board that in accordance with such directions of the Board, letters dated 16th January, 2025 were sent via mail to both the complainant and respondent for making oral submissions before the Board on 24th January, 2025 in terms of rule 14(6) of Cost and Works Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.
41. Director (Discipline) placed on table an email sent by the Complainant on 23rd January, 2025informing that he had already submitted various submissions in writing at various time. Hence, there is no oral submission to be submitted. The Board took note of the same.
42. The respondent appeared through Virtual mode at the scheduled date and time and made, inter alia, the following submissions:
    1. He had filled nomination form with bonafide intention and in good faith to serve his mother institute by complying all the procedures which starts from the email of election came from Indore-Dewas chapter till contesting and winning the election. In this

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process, ICMAI had every possible opportunity and all the right to cancel his nomination at any time before issuing the election results.

2. If the prima facie opinion has been made against him by the Institute with regards to his forged signature than please enquire, when as per Institute's observation, he has not signed the form and his signature is fake, then who has signed and submitted the Form at the Chapter. Why should he sign the Form with his fake signatures and submit the Form himself.
3. If his signatures are fake then how proposer and seconder have proposed his name and candidature. In this case, if signatures of Proposer and Seconder are ok, and his signatures are fake, then it creates a suspicion about the conduct of the Proposer and seconder as well. Institute needs to check as to who has done his fake signatures, and how the complainant got the information about his fake/forged signatures on the election form.
4. It is also pertinent to mention that the election officer and officer in charge that time, Mr. Abhishek Gupta had dully verified and accepted his nomination form.
5. He wants to understand why the complainant thinks that he is responsible for the submission of form with forged signature when he was not getting any direct or indirect benefit by committing such a crime. What purpose would a forged signature by him serve, especially when there was no benefit, direct or indirect, he was getting by this action. In any case, whatsoever, the motive is the main factor for any act. He wants to understand what, as per the delusional perception of the complainant, would have been his motive to commit such a thing, and what benefit or purpose would he have achieved, by forging his own signature.
6. Also, he wants to submit that if his signature has been forged, as referred by the expert, then he strongly believes that his nomination form has been replaced by the Election officer for whatever reasons that he does not know.
7. Also, after his submission of the form to the Institute, the form has been in the custody of the Chapter Office Employee.
8. The above points prove that, there is no motive or benefit to him for forging his own signature and the complaint has been made solely by a politically motivated agenda,

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which is evident from the other circumstantial cases, complaints and actions taken against him by several managing committee members over the period.

9. At last, he wants to submit that till date he has not been shown the original copy of the questioned election nomination form by the Institute which is essential for him to submit his detailed reply. Till date, the incomplete blurred scanned image has been sent to him which slightly appears like one of hisold signatures used to be done by him in different contexts. He has filled his nomination form in good faith and with bonafide intention, but now after the report of the handwriting expert it creates a sense of doubt and becomes mandatory on his part to check the original copy of his questioned election nomination form for submitting the detailed reply.

43. The Board took note of the written statement, supporting documents and oral submissions made by the respondent. After detailed discussion and perusal of the same, Board directed Director (Discipline) to record the findings and place the same in the next meeting of the Board.

Findings

44. After carefully perusing the information, the written statements of the respondent and other material and documents on record, the following findings under rule 14(9) of the rules, have been arrived at:

a) The complainant, CMA Ravindra Dubey, has alleged that the respondent, CMA Aditya Kothari, submitted a nomination form for election to the Managing Committee of the Indore-Dewas Chapter containing a forged signature, and that such conduct amounts to fraud and professional misconduct under Clause (2) of Part IV of the First Schedule and Clause (3) of Part II of the Second Schedule of the Cost and Works Accountants Act, 1959. In support, the complainant placed reliance on copies of the nomination form, attendance sheets bearing the respondent's signature, and various email correspondences.

b) The respondent, CMA Aditya Kothari, in his written and oral submissions, denied all allegations and stated that the nomination form was filled and signed by him in good faith and submitted in accordance with the procedures prescribed by the Institute. He

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asserted that the form was duly scrutinized and accepted by the appointed Election Officer. He further submitted that the complaint was politically motivated and lacked credible or substantive evidence. He also raised pertinent questions regarding how a forged signature, if any, could have gone unnoticed by the proposer, seconderand the Election Officer.

c) The Board notes that the complainant has not submitted irrefutable or independent evidence to conclusively establish that the nomination form was filled or signed by any person other than the respondent.

d) Additionally, no *mensrea* has been established on the part of the respondent to indicate deliberate wrongdoing or intent to defraud the Institute. The submissions by the respondent, including the lack of any demonstrable benefit or advantage gained from the alleged act, further weaken the case for culpability.

e) The Board has also considered the forensic expert report dated 20th February 2024. The report, though suggestive of differences in signature, does not make a conclusive determination that the signature on the nomination form was forged or affixed by someone other than the respondent. The original copy of the questioned election nomination form has not been furnished and only the scanned image of the same has been examined. Thus, the Board observes that the signature verification, while raising doubts, was not accompanied by a conclusive forensic finding that meets the threshold of certainty in disciplinary adjudication.

45. In light of the above, the Board finds that the evidentiary threshold necessary to establish professional misconduct under the relevant clauses of the Cost and Works Accountants Act, 1959, has not been met.

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Order

46. The Board has taken the above findings on record and finds no prima facie case of professional or other misconduct against the respondent, CMA AdityaKothari, Accordingly, the Board unanimously agrees to drop the proceedings against the respondent.
47. The matter therefore stands disposed of.

A.P.Thatte

CMA (Dr.) Ashish Thatte
(Member)

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

Place: New Delhi

Date: 12.07.2025

Distribution under Rule 15(3) of the Rule

1) Director(Discipline), Institute of Cost Accountant of India
2) Complainant, CMA Ravindra Dubey (M/9873)
3) Respondent, CMAAditya Kothari (M/39486)

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
BOARD OF DISCIPLINE