

List of cases as on 5th May, 2010 where (I) members of the Institute had been found guilty by the Council of the Institute under Section 21 read with Section 22 of the Chartered Accountants Act, 1949 (pre-amended) and the same had also been confirmed by the High Courts concerned and (II) members who had been found guilty and accordingly references made to the High Courts concerned for confirmation but the same are yet to be confirmed by the Courts.

I.(a) Details of the members who were found guilty of professional and/or other misconduct by the Council of the Institute under Section 21 read with Section 22 of the Chartered Accountants Act, 1949 (pre-amended) and consequently disqualified permanently from being members of the Institute vide orders of the Hon'ble High Courts concerned under Section 21(6) of the C.A. Act

Sl. No.	Name of the member/ (Membership Number)	Nature/quantum of punishment	Last available address (es)
1	Shri J.K. Ghosh**, (M.NO.000301)	Permanent Removal. Since the name of Shri Ghosh was not in the Register of Members on the date of taking the decision i.e. 6.12.1995, the Hon'ble Calcutta High Court in a reference case filed against Shri Ghosh ordered that in case the Respondent ever applies for re-enrollment as a member, he will be debarred from being enrolled and will thus be and remain permanently disqualified	(1) 36, Barbourne Road, Calcutta (2) P.O. Serampore, Goswamipara, Distt. Hooghly (3) 104, Kalicharan Ghosh Road, Calcutta - 2
2.	Shri Prafulla Kumar Mukherji**, (M.No.000282)	Permanent removal of name	M/s Mukherji & Roy, Chartered Accountants, 23, Strand Road, Calcutta
	Shri M.R. Shah (M.No.31399)	Permanent Removal of name	Mukesh R Shah & Co, 307 Mahakant Opp V S Hospital Ashram Rd, Ahmedabad 380006 Gujarat

** Since the records in respect of members at Sl.Nos.(1) & (2) above are not available, being old records, reliance has been made on indirect sources e.g. list of firms/members of relevant times for ascertaining membership numbers and addresses

- I.(b) Details of the members who were found guilty of professional and/or other misconduct by the Council of the Institute under Section 21 read with Section 22 of the Chartered Accountants Act, 1949 (pre-amended) and consequently ordered by the High Courts concerned for removal of their names for relevant/specified period. The names of such members could not be removed in accordance with the Court's order as their names stood removed from the Register of Members at the time of decision taken by the Courts concerned:

Sl. No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment	Last available address
1	Shri A.K. Gupta (M.No.80250)	5 years removal	Rama Mandir Road Ram Nagar, Nainital 244715 U.P.
2	Shri Dayal Singh * (M.No.16036)	1 month removal	28/85, West Patel Nagar, New Delhi
3	Shri Deepak Parthi (M.No.83787)	6 months removal	D-6/10 Vasant Vihar, New Delhi 110057
4	Shri Sandeep Abott (M.No.87473)	3 months removal	C-46, I.F.S. Apartments, Mayur Vihar-I, Delhi 110091
5	Shri N.K. Chopra (M.No.83542)	1 month removal	EE -25 Krishna Street, Chowk Bhagat Singh, Jalandhar 144001

* He did not restore his name after removal of his name in another case