

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

- (II) Details of the members who had been found guilty of professional and/or other misconduct under Section 21 read with Section 22 of the Chartered Accountants Act, 1949 (pre-amended) and whose cases have been referred to the respective High Courts along with the recommendations of the Council under Section 21(5) of the C.A. Act for confirmation of the Courts concerned under Section 21(6) of the C.A. Act but the same are pending before the various High Courts for disposal. In other words, confirmations of respective recommendation of the Council are yet to be decided by the Courts concerned.

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
1	N.K. Agarwal, (M.NO.010891)	Reprimand	Naresh Kumar Agrawal & Co., 43 Chaman Lal Market, Kaushal Puri, Kanpur 208012
2	R.K. Singh (M.NO.070305)	15 days removal	14-B Trishna Building Drug Employees Chs Ltd , Gilbert Hill Road, Near Bhavans College Andheri (W) Mumbai 400058
3	P.K. Khanna (M.NO.007835)	Reprimand	7C/72 Tilak Marg Dalibagh Opp Narmada Bhawan Lucknow 226001
4	R.L. Narula (M.NO.010899)	15 days removal	H-76,Kirti Nagar New Delhi 110015
5	Shyam Sunder Aggarwal (M.NO.017327)	One year removal	Stephen House, Room No.102, 6th Floor,4,B.B.D.Bag (East) Kolkata 700001
6	N.K. Maitin (M.NO.017751)	Reprimand	Nepali Kothi Opp.Gasoline Petrol Pump Boring Road Patna 800001
7	M.L. Bhattacharya (M.No.012537)	Six months removal	12 Dr S P Mukherjee Street Dist Hooghly Konnagar Kolkata 712235
8	S.K. Singla (M.NO.080846)	Reprimand	1709 Sector 22-B Chandigarh 160022
9	K.L. Agarwal (M.NO.015023)	Reprimand	M/S Agarwal Sultania & Associates 32 B B D Bag South 2nd Floor Kolkata 700001

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
10.	D.K. Agarwal (M.NO.016535) (2 cases)	2 years & 5 years removal	47b/46a, Madhav Kunj Pratap Nagar Agra 282010
11.	M.L. Agarwal (M.NO.011016)	Reprimand	E-1 Kamla Nagar Agra 282005
12.	R.K. Verma (M.NO.070070)	15 days removal	B-1/55 Sector G Aliganj Lucknow 226001
13	G.Pattabhiramacharya (M.NO.021179)	Reprimand	Office No 316 3rd Floor Minerva Complex S D Road Secunderabad 500003
14.	N.K. Gupta (M.NO.016064)	One year removal	C-9, Ground Floor Sector-19 Noida 201301
15.	G.M. George (M.NO.038165) (2 cases)	Three months removal	Flat No 203, Nirmal Prakash Complex Railway Station Rd Opp Fire Brigade Station Aurangabad (MH) 431005
16	C.N. Bhansali (M.NO.037131)	Reprimand	Flat No 2 Shakuntal's Yogeshwari Silver Wood Near Utsav Mangal Karyalaya Osmanpura Aurangabad (MH) 431005
17	D.R. Bahl (M.NO.003616)	Reprimand	E-62 Panchshil Park New Delhi 110017
18	S.A.Jaju (M.NO.037868) (2 cases)	Reprimand	201/2, First Floor Arhat Market Laxman Chawdi Mondha Road Aurangabad (MH) 431001
19	V.R. Amin(M.NO.036789) (2 cases)	Reprimand	"Kanyadan" 1 Chitamani Colony B/H Satish Motors Aurangabad (MH) 431001
20	R.R. Kapadia (M.NO.007514)	Reprimand	Tulsidas Mansion,5th Floor V.P. Road-4 Mumbai 400004
21	A.P. Singh (M.NO.051888)	Reprimand	Wachel Molla Mansion, 8 Lenin Sarani Kolkata 700013

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
22	R. Soundararajan (M.NO.020633)	Three months removal	NO.1/A, Raja Talkies Buildings -Upstairs- Officer's Line Vellore Dist Vellore Tamil Nadu 632001
23	K. Venkatacharyulu (M.NO.022243)	Three months removal	Ascar Arcade Room No.5, 2nd Floor 4-1- 358,Abids Hanuman Tekdi Hyderabad Andhra Pradesh 500001
24	V.K. Sharma (M.NO.052685)	Reprimand	C/O H P Sharma & Co Temple Chambers 6 Old Post Office Street Kolkata West Bengal 700001
25	A.K. Mitra (M.NO.072079)	Reprimand	Munsibari Castairs Town Deoghar Jharkhand 814112
26	Dilip Kumar De (M.NO.014970)	Proceedings may be filed	8/2,Kiron Sankar Roy Road, Room No.32-34, 2nd Floor Kolkata West Bengal 700001
27	Harish Kumar (M.No.005622)	Reprimand	3 S N Banerjee Road Kolkata West Bengal 700013
28	S.N. Sachdev (M.NO.082174)	Three months removal	B-3/140 Janakpuri New Delhi 110058
29	T.G. Ramanathan (M.No. 018991)	Three months removal	'Kalyan Lakshmi', II Floor 6, First Main Road Kasturbha Nagar Adyar Chennai Tamil Nadu 600020
30.	S. Ramaswamy (M.No. 023322)	Reprimand	F-9 Giri Apartment D No.26-A Arcot Road Virugambakkam Chennai Tamil Nadu 600092
31.	N.Srinivasan (M.No. 003405)	Three months removal	Asv N Ramana Tower 52 Venkatnarayana Road T Nagar Chennai Tamil Nadu 600017
32.	K.S. Subrahmanyam (M.No. 018630)	Five years removal	No 18 Umapathy Street West Mambalam Chennai Tamil Nadu 600033
33.	R.S. Bijawat in Re: (M.No.013710)	One month removal	Onkar Bhawan Kutchery Road Ajmer Rajasthan 305001

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
34	N. Krithigaivasan (M.NO.021670)	Three months removal	Flat No C2, 2nd Floor Door No.37/3 Old Bank Of Baroda Street Ambattur Chennai Tamil Nadu 600053
35	L.K. Ray in Re: (M.NO.052651)	Three months removal	C/O S C Roy B C Sen Road, Balasore, Orissa, 756001
36	D.D. Shah (M.NO.003138) & R. Salivti in Re:(M.NO.034004)	Six months removal	D.D. Shah - (Flat No 51, Fifth Floor, Beach Tower, P Balu Marg, Prabhadevi, Mumbai- 400025 R. Salivti - 12 Dr Annie Besant Road, Opp Shivsagar Estate, Worli, Mumbai, 400018
37	V.M. Singhal In Re: (M.NO.088286)	One year removal	C/O Varinder Mohan, Mohalla Dharam Pura, Ferozepur, Punjab- 152002
38.	B.K. Jha (M.No.055274)	Reprimand	Swamy Complex, 1st Floor, (Opp Bank Of India), Main Road, Adityapur, Jamshedpur, Jharkhand, 831013
39.	C.M. Abhyankar (M.NO.032534)	Permanent Removal	A V M S Premises 4th Floor, Shree Niwas House, 27 Hazarimal Somani Marg, Fort, Mumbai, 400001
40.	K.K. Sachdev (M.No.031968)	One month removal	C/O K K Sachdev & Co, Krishna Kunj Gr Floor, 293 Samuel Street, Vadgadi, Mumbai- 400003
41.	R.D. Hingwala (M.No.017982)	Three months removal	701 Gayatri Dham, Derasar Lane, M G Road, Ghatkopar East, Mumbai- 400077
42.	N.J. Chaudhary(M.NO.005 898)	Three months removal	Ground Floor, Park View Apartment, Birla Road Opp Tilak Park, Ramdas Peth, Akola, Maharashtra- 444001
43.	Y.K. Gupta (M.NO.070767)	Six months removal	A-76 Sector-17, Noida, 201301

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
44.	T.C. Surana (M.NO.070568)	Six months removal	M/S Surana T And Associates, 1st Floor, Gunesh Marg, Sumerpur, Rajasthan- 306902
45.	Krishna Sarathi (M.No.021542)	Reprimand	"Dwaraka", 26/1 Bazullah Road, T Nagar, Chennai, Tamil Nadu- 600017
46.	K.V. Sundaram (M.NO.011600)	Reprimand	New No.13 (Old No.6-7), Battai Street, Velapadi, Vellore, Tamil Nadu- 632001
47	Dahyalal Amrutlal Ukawala(M.NO.03739 2)	Three months removal	1/117 Shital Shopping Centre, City Light Cinema Road, Palanpur, Gujarat- 385001
48.	B.K. Nohria (M.NO.081459)	One month removal	S C O 2470 Sector 22-C, Chandigarh - 160022
49.	Vineet Agarwal (M.NO.072343)	One year removal	Saroj Sadan, 2 Sampurananand Nagar, Sigra, Varanasi, Uttar Pradesh- 221010
50.	V.K. Kalra (M.No.006087) B.P. Shroff [M.No.034382]	Three months removal	V.K. Kalra - A F Ferguson & Co, 9 Scindia House, Kasturba Gandhi Marg, New Delhi- 110001 B.P. Shroff - Maker Towers "E", Cuffe Parade, Mumbai- 400005
51.	Sudhir M. Desai (M.NO.041999)	Three months removal	29/14-D Zaoba Wadi, Thakurdwar, Mumbai- 400002
52.	Nimish B. Thakore (M.NO.034767)	Three months removal	71 Pushpak Apartments, 31 Altamount Road, Mumbai- 400026
53.	M. Kamal Mahajan (M.NO.017418)	Six months removal	SCO 61 Madhya Marg, Sector 26, Chandigarh- 160019
54.	K.S. Tanksali (M.NO.009779)	Six months removal	26-B Shefalee Building Makrand Chs Ltd, Veer Savarkar Marg, Mahim- West, Mumbai- 400016

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
55.	R.D. Pawar (M.NO.013792)	Permanent Removal	R D Pawar & Co, Lara Apartments Flat No 2, 1-D-3 Byramjee Jeejeebhoy Road, Sadhu Vaswani Chowk, Pune- 411001
56.	G.V. Samant (M.NO.037368)	One year removal	31-B, Chapra Bldg., R K Vaidya Road, Dadar, Mumbai -400028
57.	Suhas Govind Shrigondekar (M.No.031265)	One year removal	Flat no. 1 Bhimpure Complex, 114 Modi Khana, Solapur, Maharashtra- 413003
58.	L.N. Mittal (M.NO.038894)	One year removal	39A & B, 1st Floor, Sahara Market, Imran Nagar, Nr Reliance Petrol Pump, Vapi, Gujarat- 396191
59	K.R. Suresh (M.NO.026863)	Three months removal	99 Ponnurangam Road (West), Flat No 32, "Bafna Manor", R S Puram, Coimbatore, Tamil Nadu- 641002
60	B.P. Shroff (M.No.034382)	Six months removal	Maker Towers "E", Cuffe Parade, Mumbai- 400005
61	D.R. Shah (M.NO.008228)	Six months removal	51 Madhuban Near Madalpur, Underground, Ellisbridge, Ahmedabad- 380006
62	Rohit Agarwal (M.NO.044335)	Reprimand	602 Shaniya Enclave, Vallabhai Patel Road, Opp Railway Crossing, Vile Parle (West), Mumbai- 400056
63	S. Govindarajan (M.NO.018339)	One year removal	Sri Ranga, No.151 Mambalam High Road, T Nagar, Chennai, Tamil Nadu- 600017
64	N.C. Thakkar (M.NO.046241)	Three months removal	Bhavna Building, B Wing, First Floor, Block no.4, S.V. Road, Kandivli(W), Mumbai- 400067

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
65	R.P. Sangodkar (M.NO.044847)	Reprimand	15/4, Shiv Tilak Co.Op.Socy, I.T.Nagar,Road No.1., Goregaon West, Mumbai-400062
66	Jitendra Pahadia (M.NO.074768)	Five years removal	159 Kanchan Bagh, Indore- 452001
67	S. Sathasivam (M.NO.015954)	Three months removal	2 Dhanalakshmi Vilas, 94/5 Main Road, Kovilpatti, Tamil Nadu- 628501
68	Master J. Yezdi (M.NO.016321)	Three months removal	203 Elphin Stone House, 17 Murzban Road, Opp Sterling Theatre, Fort, Mumbai- 400001
69	C.L. Bhoot (M.NO.031588)	Six months removal	Ratan House III Floor, 12 Tribhuvan Rd, Mumbai- 400004
70	Suresh P. Jain (M.NO.039257)	Six months removal	143-B, 14th Floor, Mittal Court, B-Wing, 224 Nariman Point, Mumbai- 400021
71	V. Krishnamoorthy (M.NO.009274)	Reprimand	48/4 Luz Avenue, Chennai, Tamil Nadu- 600004
72	E.A. Kshirsagar (M.NO.009944)	Six months removal	A F Ferguson And Co, Maker Towers 'A', Cuffe Parade, Mumbai- 400005
73	A.R. Desai (M.No.008204)	One year removal	Botawala Building, 2nd Floor, 11/13, Horniman Circle, Mumbai- 400001
74	N.R. Dhoot (M.NO.038352)	One year removal	701, 7th Floor, Jesal Apartment, Sreenath Nagar, Gilbert Hill Road, Andheri West, Mumbai- 400058
75	Sitaram M. Bhat (M.No. 030696)	One year removal	Block-H, Shri Sadashiv Chs Ltd, 6th Road, Santacruz East, Mumbai- 400055

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
76	K.H. Vachha (M.No. 030798)	Three months removal	Muttha Towers, 5th Floor Suite No 8, Airport Road, Yerwada, Pune- 411006
77	B.K. Dhingra (M.NO.081523)	Three months removal	Flat No 604, Padma Tower II, Rajendra Place, New Delhi- 110008
78	N. Suresh (M.NO.024549)	One year removal	G-1, Sharan Apartments, 1st G Cross, NHBCS Layout, Water Tank Road, Opp : Jyothi Medicals, Basaveshwar Nagar, Bangalore, Karnataka - 560079
79	M.A. Panchal (M.NO.031000)	Two years removal	Manubhai A Panchal And Co, B-12, I Fl Vasupujya Chambers, Nr Income Tax Circle Ashram Rd, Ahmedabad-380014
80	S.N. Valera (M.NO.036990)	Five years removal	B-2 First Floor, Vasupujya Chambers, Near Income Tax Circle, Ashram Road, Ahmedabad -380014
81	Sunil P. Shah (M.NO.037483) (2 cases)	Reprimand	103, Olive Court, Parmar Park, Phase-I, Wanawrie, Pune -411040
82	Murari S. Pol (M.No.034034)	One year removal	SIAO, 18B Temple Road, Ikoyi Lagao, Migeria, Mumbai-400103
83	Padam Chand Jain (M.NO.034966) (5 cases)	Six months removal in each case	202 M V House, Opp Hajipura Garden, Shahi Baug Road, Shahi Baug, Ahmedabad-380004
84	Shiv Hari Garg (M.No.085517)	Six months removal	A/424, 2nd Floor Vashi Plaza, Setor 17 Vashi, Navi Mumbai-400703
85	R.B. Jain (M.No.034420)	Three months removal	108 Shyamkamal C Building, Agarwal Market, Vile Parle (East), Mumbai- 400057
86	Kul Ratan Bhasin (M.NO.081304)	Two years removal	61/5 Anmol House, Yusaf Sarai Market, New Delhi- 110016

Sl.No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
87	Mahesh Manishankar Bhatt (M.NO.034192)	Reprimand	402, Star Manor, Anand Road Extension, Malad - W, Mumbai-400064
88	S.D. Chauhan (M.NO.034827)	One year removal	196D Cavel Cross Lane- 7, Vigas Street, Mumbai-400002
89	M. S. Singatwadia (M.NO.003329)	Reprimand	Flat no. 303 3rd floor, Shree Shriyance Bldg Lakhad Gunj, Near Kachhi Oswal Bhavan, Nagpur-440002
90	J.D. Pradhan (M.NO.041676)	Reprimand	J D Pradhan & Co, Flat No 1, Partha Co Op Hsg Scty Ltd, Gr Floor, Ganesh Peth Lane, Dadar-West, Mumbai- 400028
91	George Alexander (M.NO.020081)	Reprimand	Muthoot Chambers Opp Saritha Cinema Banerji Road ,Kochi (682018) INDIA
92	Praveen Kr. Katyal (M.NO.082539)	One year removal	28 Pushpa Central Market 2nd Floor Lajpat Nagar, New Delhi (110024) India
93	Anil Sanghi (M.NO.071981)	Five year removal	E-10 Sector 15 ,Noida (0) India
94	Om Prakash Tulsyan (M.NO.011165)	One year removal	C-21/88-B Kamla Kutir Lahurabir ,Varanasi (221001) India
95	G. Gopala (M.NO.029672)	Six months removal	No.29 Sai Krishna 4th Cross Ward No.30 Omshakthi Temple Road, Yelechanahalli Kanakapura Main Road, J P Nagar Post,Bangalore (560078) India
96	Alok Mathur (M.NO.082207)	One month removal	302 3rd Floor 16-A Uday Park ,New Delhi (110049) India

Sl. No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
97	Bhupeshkumar R. Patni (M.NO.036522)	Six months removal	91/543, Vijay Nagar, Naranpura, ,Ahmedabad (380013) India
98	Dileep M. Sathe (M.NO.013883)	Six months removal	D M Sathe & Co 6-A 2nd Floor,Vimal Udyog Bhavan Taikalwadi Rd Mahim ,Mumbai (400016) India
99	V.M. Navsariwala (M.NO.011366)	One year removal	56 Silver Gold Apts S 6th Floo Mandapeshwar Rd Borivli-West Mumbai (400092) India
100	Bharat M. Bhandari (M.No.044446)	Three months removal	44 1st Floor Eureka Center Koppikar Road ,Hubli (580020) India
101	Gautam Raj Golia (M.No.025140)	Reprimand	No 39, Ganga, Seventh Cross H M T Layout, R T Nagar ,Bangalore (560032) India
102	N.P. Patel (M.NO.005723)	One year removal	4th Floor Syndicate Building 26-A P M Road Fort,Mumbai (400001) India
103	Jignesh V. Shah (M.NO.043363)	Six months removal	404-B Harekrishna Complex, Opp. Kothawala Flats, Pritam Nagar, Ellisbridge, , Ahmedabad (380006) India
104	S.M. Shidhaye (M.NO.033157)	Four months removal	97/98, Uday C.H.S. Ltd., Ambamata Mandir Marg, Goregaon (West), Mumbai (400062) India
105	K. Shashidhar Pai (M.NO.205348)	Three years removal	Chief Financial Officer Ozone Group Of Bangalore No.38 Halasooru Road Bangalore (560042) India
106	Devendra N. Chaturvedi (M.NO.037059)	Five years removal	405, Rajshila, 597, J.S.S. Road, ,Mumbai (400002) India
107	M.K. Sachdeva (M.NO.085586)	Three years removal	E 419 IInd Floor Greater Kailash Ii ,Delhi (110048) India
108	Varun Chadha (M.NO.054046)	One month removal	Room No 50 & 51 2nd Floor 3a Chowringhee Place ,Kolkata (700013) India
109	D.H. Bhattar (M.No.016937)	One year removal	Bhattar & Co 307, Tulsiani Chambers Nariman Point, Mumbai (400021) India

Sl. No.	Name of the member/ (Membership Number)	Nature/ quantum of punishment recommended by the Council	Last available address
110	Rajendra B. Ashar (M.No.017029)	One year removal	A/72 Roop Darshan Inside New India Ins. Qtrs C D Barfiwala Road Andheri West, Mumbai (400058) India
111	Ganesh G. Chhabria (M.No.038810)	One year removal	G.G. Chhabria & C., 41 A Shanker Seth Bldg, Above: Bank Of Baroda, Girgaum, Mumbai (400002) India
112	Nitin D.Desai (M.NO.042337)	Reprimand	Sanchay 25 Somwar Peth Near Saraswat Clny, Pune (411001) India
113	Deepak Kumar De Sarkar (M.NO.051237)	Three months removal	167/4,Lenin Sarani Room No 27 & .28, 2nd Floor Chandni Market, Kolkata (700072) India
114	P.K.Kumar (M.NO.018627)	Six months removal	Ist Floor, 'SHRAYAS' 83 Phase I, Konark Nagar, Adgaon, Nashik - 422003
115	G. Mohan Raju (M.NO.019735)	Three months removal	No.3, Y Block, 5 th Main Road, Annanagar, Chennai - 600040.
116	T. Kasiraja (M.NO.019813)	Six months removal	174/E-19, Nellai Lodge, S.N. High Road, Tirunelveli 627001
117	P. Subramaniam (M.No.020672)	One year removal	Meenakshi Complex, P.B.No.37, Distt. Wayanad, Kalpetta - 673121

Notes:

- The above list contains only the cases where the members were found guilty under the Second Schedule to the Chartered Accountants Act, 1949 (pre-amended) read with Section 21 & 22 of the said Act and were accordingly referred to the High Courts concerned for confirmation under Section 21(6) of the C.A. Act.
- The list does not contain the cases where the members have been found guilty under the Second Schedule by the Council of the Institute but their cases are yet to be referred to the High Courts.
- The list does not also contain the cases where the members have been found guilty under the First Schedule to the C.A. Act, but are yet to be notified under the provisions of the Chartered Accountants Act, 1949.