

THE DISCIPLINARY COMMITTEE

THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

IN THE MATTER OF COMPLAINT OF PROFESSIONAL OR OTHER MISCONDUCT

ICSI/DC: 192/2013

Date of decision: 24<sup>th</sup> September, 2014

ROC, NCT of Delhi & Haryana

..... Complainant

Vs.

Ms. Sonali Sharma, ACS-29972

..... Respondent 1

Ms. Rekha Grover, ACS-20751

..... Respondent 2




Mr. Abhishek Mittal, ACS-20736

..... Respondent 3

ORDER

1. A complaint dated 12<sup>th</sup> June, 2013 in Form I was filed under Section 21 of the Company Secretaries Act, 1980 read with sub-rule (1) of Rule 3 of the Company Secretaries (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007 (the Rules) by ROC, NCT of Delhi & Haryana (hereinafter referred to as the 'Complainant') against Ms. Sonali Sharma, ACS-29972, Ms. Rekha Grover, ACS-20751 (CP-10180) and Mr. Abhishek Mittal, ACS-20736 (CP-7943) (hereinafter referred to as the 'Respondent 1, 2 & 3 respectively').
2. The Complainant *inter-alia* stated that M/s. SCRM Property Pvt. Ltd., had applied for change of its name to M/s. IPSA Buildtech Pvt. Ltd., *vide* SRN No. B69034809 on 27<sup>th</sup> February, 2013. In the said form the applicant gave significance of 'IPSA' as the name of the daughter of one of the director of the company. The dealing hand noted that proof of significance is required. Accordingly, the form was put to resubmission with the same remarks. The Complainant further stated that on putting that form to resubmission, they received an email from Respondent 1 (CS Sonali Sharma) with the caption of email as "Baseless, Non-Sense & Unlawful Objection-SRN B69034809 (SCRM Property Private Limited)" alleging that the raising of such issue is beyond the guidelines and is an indirect way of asking bribe and used very sensational and scandalous language in the said email including the words "Shame on the Vision and Mission of the Ministry and copy of the email was marked to various senior officers in the Directorate and Ministry. The Complainant further stated that in the said Form 1A, Respondent 1 was neither an applicant nor a certifying professional nor she held any Power of Attorney. In fact, no one was a certifying professional in this e-form and



*Rees*   



none was holding any Power of Attorney. The form was digitally signed by only a director of the company as this was a Form for change of name by an existing company.

#### Allegations against Respondent 1

The Complainant *inter-alia* alleged that Respondent 1, while in whole time employment with companies, in connivance, guidance, protection and instigation of Respondent 2 and 3 has also engaged herself in Practice of CS without obtaining COP of the Institute. The Complainant further stated that it can be observed from various emails of Respondent 1, wherein she has enquired, followed up regarding filing and registration of Forms filed by various companies and all are other than the company (or/and of its group companies) in which she was in whole time employment. The Complainant further alleged that while visiting ROC office, Respondent 1 had presented her visiting card as "CS Sonali Sharma, Abhishek Mittal & Associates, Company Secretaries". The Complainant further alleged that in most of the SRNs for which Respondent 1 had sent emails and followed up, were mostly certified by Respondent 3 and few of them were certified by Respondent 2 and the DSC used in all such Forms was of Respondent 3 (CS Abhishek Mittal) or Respondent 2 carrying email ID of Respondent 1 i.e. (cssonalisharma@gmail.com).

#### Allegations against Respondent 2

The Complainant *inter-alia* alleged that Respondent 2 has followed up the matter for approval of e-Form 1A filed *vide* SRN B69034809 through various emails. The Complainant further alleged that the assignment was given to Respondent 2 and Respondent 1 jointly but no Power of Attorney was executed. The Complainant further alleged that Respondent 1 was engaging herself in practice of CS in connivance, guidance, protection and instigation of Respondent 2. The Complainant further alleged that the firm i.e. Abhishek Mittal and Associates, Company Secretaries is run by Respondent 2 and 3. The Complainant further alleged that few of the SRNs for which Respondent 1 had sent emails and followed up were certified by Respondent 2. The Complainant further alleged that the DSC of Respondent 2 used in various e-forms carries e-mail ID of CS Sonali Sharma, Respondent 1 (cssonalisharma@gmail.com). The Complainant further alleged that Respondent 1 was in practice for and on behalf of CS Rekha Grover, Respondent 2. The Complainant further alleged that almost all the Forms were created by Respondent 3 and few of them by Respondent 2, both running the same firm M/s. Abhishek Mittal



*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*



and Associates. The Complainant further alleged that Form 32 filed for whole time employment of Respondent 1 in M/s. Ashimori India Pvt. Ltd., is certified by Respondent 2 and her DSC was also associated with the email Id of CS Sonali Sharma, Respondent 1. The Complainant further alleged that in the various emails, Respondent 2 had confirmed by referring to Respondent 1 (CS Sonali Sharma) as "My Staff". The Complainant further alleged that Respondent 1 is doing professional misconduct in connivance, guidance, protection and instigation of Respondent 2 and is guilty of professional misconduct as per the ICSI Regulations. Respondent 2 has filed false and misleading information and is liable for action under Section 628 of the Companies Act, 1956. The Complainant further alleged that Respondent 2 and 3 were aware that Respondent 1 was not in practice and was in whole time employment and both have knowingly and willingly given false and misleading information in certification of all Forms 32 for the whole time employment of Respondent 1 in various companies. The Complainant further alleged that Respondent 1 was engaged in practice for the CS Firm of Respondent 2 and 3 for their personal benefits and for sharing the remuneration received from such companies. The Complainant further alleged that Respondent 2 has admitted that Respondent 1 was her staff member which was a grossly false and misleading statement made by her. Such wrong statement was made by her knowingly to hide the true identity/status of Respondent 1. The Complainant further alleged that Respondent 2 has used derogatory and un-parliamentary language in various e-mails and unnecessary associating unsubstantiated motives and asking for transfer of particular officer(s) and officials. The Complainant further alleged that Respondent 2 was also teaching at one Sangeet Kedia Classes, New Delhi. Respondent 3 and Respondent 2 were actively running the coaching institute. The Complainant further stated that CS Rekha Grover and CS Rekha Mittal are one and the same. The Complainant further alleged that the timings of affixing the Digital Signatures on Forms by Respondent 2 and the timings when she was teaching at the coaching class needs to be compared. The Complainant further alleged that Respondent 2 has accepted professional assignments without having a proper Power of Attorney/Vakalatnama.

### Allegations against Respondent 3

The Complainant has *inter-alia* stated that M/s. Abhishek Mittal and Associates, Company Secretaries is run by Respondent 2 & 3. The Complainant further alleged that in most of the SRNs for which Respondent 1 had sent e-mails and followed were



\_\_\_\_\_  
3



certified by Respondent 3. The DSC used by Respondent 3 in all such forms was carrying the e-mail ID of Respondent 1 ([cssonalisharma@gmail.com](mailto:cssonalisharma@gmail.com)). The Complainant further alleged that Respondent 1 was in practice for and on behalf of Respondent 3. The Complainant further alleged that almost all the forms were created by Respondent 3 and few of them by Respondent 2, both running same firm M/s. Abhishek Mittal and Associates. The IP address is that of Respondent 3. The Complainant further alleged that almost all Forms 32 filed for whole time employments of Respondent 1 (CS Sonali Sharma) were certified by Respondent 3. The Complainant further alleged that Respondent 1 was associated with Respondent 3. The Complainant further alleged that Respondent 1 was engaging herself in practice of CS without obtaining COP and while in whole time employment with companies in connivance, guidance, protection and instigation of Respondent 3. The Complainant further alleged that Respondent 3 has filed false and misleading information and is liable for action under Section 628 of the Companies Act, 1956. The Complainant further alleged that Respondent 2 and 3 were aware that Respondent 1 was not in practice and was in whole time employment and both have knowingly and willingly given false and misleading information in certification of all Forms 32 for the whole time employment of Respondent 1 in various companies. The Complainant further alleged that Respondent 1 was engaged in practice for the CS Firm of Respondent 3 for his personal benefit and for sharing the remuneration received from such companies. The Complainant further alleged that Respondent 1 cannot be retained by M/s. Abhishek Mittal and Associates as its staff as a professional cannot be in dual capacity as per ICSI Regulations. The Complainant further alleged that in three out of four companies, in which Respondent 1 was appointed as a whole time Company Secretary; the Forms were certified by Respondent 3. It seems to be an act of name lending. The Complainant further alleged that Respondent 3 is also teaching at Sangeet Kedia Classes, New Delhi. Respondent 3 and Respondent 2 were actively running the coaching institute.

3. Pursuant to sub-rule (3) of rule 8 of the Rules, a copy of the complaint was sent to Respondent 1, 2 & 3 *vide* letters dated 1<sup>st</sup> July, 2013 calling upon them to submit their written statements. A letter dated 17<sup>th</sup> July, 2013 was received from Respondent 3 seeking extension of time to file the written statement. Further, the letters dated 18<sup>th</sup> July, 2013 were received from Respondent 1 and Respondent 2 seeking extension of time to file the written statements. Further, Respondent 1 and 3 were granted additional time to file the written statements *vide* letter dated 22<sup>nd</sup> July, 2013. Respondent 2 was also granted additional time to file the written statement



  
\_\_\_\_\_

4










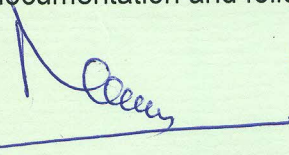


vide letter dated 23<sup>rd</sup> July, 2013. Respondent 1 submitted the written statement dated 7<sup>th</sup> August, 2013. Respondent 3 submitted the written statement dated 6<sup>th</sup> August, 2013. Respondent 2 submitted the written statement dated 7<sup>th</sup> August, 2013.

4. The Respondents in their written statements denied the averments made by the Complainant in the complaint. Respondent 1 *inter-alia* stated that alleged e-mail was sent not only to voice the incident of M/s. SCRM Property Private Limited but was the result of unpleasant experience in respect of a number of earlier incidents in which the baseless objections in Forms were raised by the ROC, NCT of Delhi & Haryana. Respondent 1 further stated that she has sent an e-mail to ROC and also copied to senior officers of MCA with the caption "Baseless, Irrelevant, Non-Sense & Unlawful Objection" regarding the objection raised in respect of SRN B69034809 (SCRM Properties Private Limited) but no reply was received from any of the officers. Respondent 1 further stated that she has been providing some support to CS Rekha Mittal during her free time to follow up the Forms etc. with various authorities including ROC. Respondent 1 stated that she understands that the Form 1A under question was filed by CS Rekha Mittal and the applicant company was a client of CS Rekha Mittal. She stated that there is no prerequisite that a person should either be an applicant or a certifying professional or shall hold any Power of Attorney for the purpose of follow-up for some Form with the ROC, NCT of Delhi & Haryana. Respondent 1 further stated that she was simply providing some support to Respondent 2 in the work related to drafting and filing as Respondent 2 was pregnant during the period from June, 2012 to March, 2013. Respondent 1 further stated that as she has completed management training under M/s. Abhishek Mittal and Associates and out of respect and good gesture to her Guru and in order to uphold the GURU SHISHYA PARAMPARA, she provided support to Respondent 3. Respondent 1 further stated that she had completed management training with M/s. Abhishek Mittal & Associates and later she was associated with the said firm during the period after her admission as a member but before joining regular employment as a Company Secretary.

Respondent 2 *inter-alia* denied that she is a "Boss" of Respondent 1 and the Complainant has not presented any document or evidence to suggest anything to that effect. There is no employer - employee or master - servant relationship between Respondent 2 and Respondent 1. Respondent 2 further stated that the company was a client of Respondent 2 only. Respondent 1 was simply providing support to her in miscellaneous documentation and following up. Respondent 2 further stated that she







is a PCS and M/s. Abhishek Mittal & Associates are different and are not running the same firm. Respondent 2 further stated that an individual is free to use any e-mail ID in his/her DSC so long as it is a valid e-mail address and is accessible to the person using the same. The use of the e-mail ID, however, does not establish any relationship as alleged and it is in no way a professional misconduct. Respondent 2 further stated that mere enquiry of status of pending cases and seeking clarifications by any person does in no way constitute that the person is practicing on her behalf. Respondent 2 further stated that she accepts some teaching assignments as a private tutor in accordance with the general permission granted by the Council of ICSI and she is not running any coaching institute. The allegation that she has affixed digital signatures during teaching hours is wrong and denied and totally misplaced. Respondent 2 further stated that it is not compulsory to have a Power of Attorney/Vakalatnama for every assignment. It is for the authorities before whom the professionals appear and make representations on behalf of their clients to decide whether the professional is to be permitted or not without the Power of Attorney/Vakalatnama.

Respondent 3 *inter-alia* stated that Respondent 1 had completed her management training with M/s. Abhishek Mittal & Associates and later she was associated with the said firm before joining regular employment as a Company Secretary. He further stated that Respondent 1 was provided with some visiting cards during that period, the purpose of enclosing such an old card could not be understood. Respondent 3 further stated that he is the sole proprietor of the PCS firm i.e., M/s. Abhishek Mittal & Associates. Further, Respondent 2 and his firm are different entities. He further stated that Respondent 1 is associated his firm during her free time and therefore, the Forms which she has followed up with the Complainant had his signature. He further stated that Respondent 1 while undergoing her training under his firm created an e-mail ID (cssonalisharma@gmail.com) and the same was extensively in use in correspondence with the clients. Since, the e-mail ID was extensively used, the same was retained for proper coordination and linkage. Respondent 3 further stated that Respondent 1 has neither signed nor certified any document nor she represented that she is into practice. Therefore, she cannot be considered to be in practice individually or on behalf of M/s. Abhishek Mittal & Associates. Respondent 3 further stated that he has certified Form 32 of two companies namely M/s. Globe Panel Industries Pvt. Ltd. and M/s. Sunhil Leasing and Finance Pvt. Ltd., on the basis of records produced before him and there is no false or misleading information provided by him. Respondent 3 further stated that he also accepts some teaching



A blue handwritten signature, possibly "N. Sharma", is written over a horizontal line. To the right of the signature are three distinct handwritten scribbles or initials in black ink.



assignments as a private tutor in accordance with the general permission granted by the Council of ICSI. Respondent 3 further stated that he is not running any coaching classes and has not certified any Form during his teaching.

5. Pursuant to sub-rule (4) of rule 8 of the Rules, copies of the written statements received from the Respondents 1 & 3 were sent to the Complainant *vide* letter dated 8<sup>th</sup> August, 2013 asking to submit the rejoinders. Further, the written statement of Respondent 2 was also sent to the Complainant *vide* letter dated 12<sup>th</sup> August, 2013 asking to submit the rejoinder. A reminder dated 2<sup>nd</sup> September, 2013 was sent to the Complainant asking for the rejoinders. A letter dated 29<sup>th</sup> August, 2013 received on 2<sup>nd</sup> September, 2013 from the Complainant stating that the rejoinders will be submitted before 5<sup>th</sup> September, 2013 and 10<sup>th</sup> September, 2013, respectively. Thereafter, the Complainant submitted the rejoinders dated 11<sup>th</sup> September, 2013.
6. A letter dated 7<sup>th</sup> February, 2014 was received from Respondent 2 requesting for the status of the complaint. Letters dated 12<sup>th</sup> February, 2014 were sent to Respondent 1; M/s. SCRM Properties Pvt. Ltd., and Respondent 2 seeking certain clarifications. M/s. SCRM Properties Pvt. Ltd., and Respondent 1 provided their clarifications *vide* letters dated 17<sup>th</sup> February, 2014 & 27<sup>th</sup> February, 2014.
7. Pursuant to rule 9 of the Rules, the Director (Discipline) after examination of the complaint, written statement, rejoinder and other material on record, *vide prima-facie* opinion dated 11<sup>th</sup> April, 2014 observed that Respondent 1 has admitted that while she being in whole time employment she was also assisting Respondent 2 during free time. It appears that the assignment (Form 1A) for change of the name of the company from M/s. SCRM Properties Pvt. Ltd. to M/s. IPSA Buildtech Pvt. Ltd., was given to Respondent 2 and Respondent 1 jointly by M/s. SCRM Properties Pvt. Ltd., as per their letter dated 7<sup>th</sup> March, 2013. Respondent 1 has not rebutted this. It is also observed that as per the records, Respondent 1, in last one year has changed about three companies in which she was in whole time employment and Form 32 related to the same have been certified by Respondent 3. Though, Respondent changed her employment but her association with M/s. Abhishek Mittal & Associates continued which clearly denotes that the arrangement was an enablement provided by the Respondents to certain companies to technically comply with the requirements of Section 383A of the Companies Act, 1956 by placing the name of Respondent 1 (CS Sonali Sharma). It is seen from the material on record that the tenure of Respondent 1, as a Company Secretary in the companies i.e. M/s. Globe Panel



*[Handwritten signatures and marks]*



Industries Pvt. Ltd. and M/s. Sunhil Leasing and Finance Pvt. Ltd., and M/s. Klintoz Pharmaceuticals Pvt. Ltd., has been less than 30 days. It would not be out of place to mention that DSC of Respondent 3 (CS Abhishek Mittal) is on the email ID of Respondent 1. It appears that Respondent 1 was actively involved in the activities of the said firm rather than mere helping Respondent 2 and 3 during free time as stated by her. Further, Respondent 1 in one of her emails addressed to ROC, Delhi had stated that she is an associate of certifying professional. Even Respondent 2 has acknowledged that Respondent 1 as her staff in one of her email. Keeping the circumstantial evidence in view the contention of the Complainant that Respondent 1 had handed over the visiting card indicating her being an associate with M/s. Abhishek Mittal & Associates during her visit at ROC, is material. It is a fact on record that Respondent 1 was following up with the ROC, Delhi for the Forms which were digitally signed either by Respondent 2 or 3 and even the DSC of Respondent 3 is found to be associated with the email id of Respondent 1 which has also been invariably used while sending emails to the office of ROC. In view of the all the available facts and material on record, it is evident that Respondent 1 has been "deemed to be in Practice" while being in employment as she rendered professional services and assistance with respect to matters of principle or detail relating to the practice of the profession of the Company Secretaries as given in Section 2 (2) (e) of the Company Secretaries Act, 1980. In this case, it is abundantly clear that Respondent 1 has undertaken the assignments being in employment, which has violated the Resolution dated 12<sup>th</sup> May, 1991 passed by the Council of the ICSI prohibiting the members holding the Certificate of Practice to accept the employment. Therefore, *prima-facie* Respondent 1 is 'guilty' of professional misconduct under clause (1) of Part II of the Second Schedule of the Company Secretaries Act, 1980. It is further observed that the language used by Respondent 1 in her emails addressed to the Government officials is not appropriate. In case Respondent 1 had predicament with the officials of the ROC, she could have taken up the matter before the concerned authorities without using deregulatory language. It is evident from the facts and material on record that Respondent 2 and 3 have apparently entered into an arrangement and understanding with Respondent 1 for accomplishing their assignments. Respondent 1 was purportedly *per-se* in practice for and on behalf of Respondent 2 and 3, which Respondent 2 and 3 have allowed her to do knowing fully well that Respondent 1 is in employment. Hence, the Respondent 2 and 3 are also *prima- facie* 'Guilty' of professional misconduct under Clause (1) of Part I of First Schedule of the Company Secretaries Act, 1980.



*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*



8. The Disciplinary Committee on 28<sup>th</sup> April, 2014 considered the *prima-facie* opinion dated 11<sup>th</sup> April, 2014 of the Director (Discipline) and the material on record and agreed with the *prima-facie* opinion and decided to proceed further in the matter in accordance with the Company Secretaries Act, 1980 and the Company Secretaries (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007. Accordingly, copy of the *prima-facie* opinion dated 11<sup>th</sup> April, 2014 of the Director (Discipline) was sent to the Respondent 1, 2 & 3 and the Complainant *vide* letters dated 30<sup>th</sup> April, 2014 asking them to submit their written statement(s) and the rejoinder, respectively. The Respondents *vide* letters dated 15<sup>th</sup> May, 2014 submitted their written statements, copies of which were sent to the Complainant *vide* letter dated 19<sup>th</sup> May, 2014 asking to submit the rejoinders to the written statements. The Complainant *vide* letter dated 28<sup>th</sup> may, 2014 had requested to allow at least one month time to submit the rejoinder to the said written statements, which was granted *vide* letter dated 3<sup>rd</sup> June, 2014. The Complainant *vide* letter dated 4<sup>th</sup> July, 2014 submitted the rejoinders. The parties *vide* letter dated 11<sup>th</sup> July, 2014 were called upon to appear before the Disciplinary Committee on 24<sup>th</sup> July, 2014.
9. On 24<sup>th</sup> July, 2014, Mr. P. L. Malik, Dy. ROC., NCT of Delhi & Haryana along with Mr. Shatrughan Chauhan, Asst. ROC., NCT of Delhi & Haryana appeared before the Disciplinary Committee and made oral submissions. Ms. Sonali Sharma, Ms. Rekha Grover and Mr. Abhishek Mittal, the Respondents 1, 2 & 3 also appeared before the Disciplinary Committee. Ms. Rekha Grover, the Respondent 2 requested the Disciplinary Committee to allow her to make the submissions on behalf of all the Respondents which was allowed. Thereafter, the other Respondents also made their oral submissions. The Disciplinary Committee heard the parties and thereafter asked the Respondents to submit their written arguments if any, within 15 days with a copy of the same to the Complainant. The Disciplinary Committee asked the Complainant to submit the comments, if any, on the same within 15 days, thereafter.
10. Ms. Sonali Sharma, Respondent 1 *vide* letter dated 7<sup>th</sup> August, 2014 submitted her written arguments. Ms. Rekha Grover and Mr. Abhishek Mittal, Respondent 2 & 3 *vide* letters 8<sup>th</sup> August, 2014 submitted their written arguments. The Complainant *vide* letter dated 24<sup>th</sup> August, 2014 submitted the comments on the written arguments of the Respondents.



*Neeraj*

*P.L. Malik*

*R. Grover*

*A. Mittal*



11. The parties *vide* letter dated 2<sup>nd</sup> September, 2014 were called upon to appear before the Disciplinary Committee on 24<sup>th</sup> September, 2014. Shri Shatrughan, Asstt. ROC, for the Complainant appeared before the Disciplinary Committee and submitted that the Respondent 1 is still in the employment whereas she has stated that she is out of job. He further stated that the Respondents invariably resort to writing disparaging remarks against the authorities who otherwise not at all concerned except bringing the wrong doings of the Respondents to the notice of the authorities. He further stated that it appears to be a trend that Ms. Sonali Sharma, Respondent 1 works for a very short period in the companies so as to enable the companies to circumvent the provisions of Section 383A read with Section 215 of the Companies Act, 1956. The Form 32 regarding her appointment/ resignation as a Company Secretary in the companies is invariably certified either by Respondent 2 or Respondent 3.

Ms. Sonali Sharma, Respondent 1 and Ms. Rekha Grover, Respondent 2 appeared in person. Ms. Rekha Grover informed that Mr. Abhishek Mittal, Respondent 3 was unwell and he has authorised her to represent him on his behalf. On permission, Ms. Rekha Grover, Respondent 2 made oral submissions on behalf of all the three Respondents. She, *inter-alia* submitted that the alleged e-mails were sent to Registrar of Companies and other senior officers. However, the intention was not to sensationalise or disgrace any individual or any office. She further stated that the e-mails were written with frustration and out of the spur of the moment.

12. The Disciplinary Committee took a serious view on the statements made by the Respondents against the MCA, ICSI officials and others. It observed that instead of replying to the findings, the Respondents resorted to writing the words which were not at all required. The Committee considered the submissions made by the parties and the material on record. It observed that the Respondent 1 has admitted that while she being in whole time employment also assisting Respondent 2 during free time. It shows that the assignment (Form 1A) for change of the name of the company from M/s. SCRM Properties Pvt. Ltd. to M/s. IPSA Buildtec Pvt. Ltd., was given to Respondent 2 and Respondent 1 jointly by M/s. SCRM Properties Pvt. Ltd., as per their letter dated 7<sup>th</sup> March, 2013 and the Respondent 1 has not rebutted this. The Committee also observed that as per the records, the Respondent 1 has changed about three companies in which she was in whole time employment and Form 32 related to the same have been certified by the Respondent 3. Though, the Respondent changed her employment but her association with M/s. Abhishek Mittal & Associates continued, which definitely leads to the conclusion that the arrangement



*Neeraj*  
*[Handwritten signatures]*



was an enablement provided by the Respondents to certain companies to technically comply with the requirements of Section 383A of the Companies Act, 1956 by placing the name of Respondent 1 (CS Sonali Sharma). It is seen from the material on record that the tenure of Respondent 1 as a Company Secretary in the companies i.e. M/s. Globe Panel Industries Pvt. Ltd. and M/s. Sunhil Leasing and Finance Pvt. Ltd., and M/s. KlintoZ Pharmaceuticals Pvt. Ltd., has been less than 30 days. The Committee also observed that DSC of the Respondent 3 (CS Abhishek Mittal) is on the email ID of the Respondent 1. It shows that the Respondent 1 was actively involved in the activities of the said firm rather than mere helping Respondent 2 and 3 during free time. The Committee further found that the Respondent 1 in one of her emails addressed to ROC, Delhi had stated that she is an associate of certifying professional. Even Respondent 2 has acknowledged that Respondent 1 as her staff in one of her email. The evidence proves the contention of the Complainant that Respondent 1 had handed over the visiting card indicating her being an associate with M/s. Abhishek Mittal & Associates during her visit at ROC. The Committee also observed that it is on record that Respondent 1 was following up with the ROC for the Forms which were digitally signed either by Respondent 2 or 3 and even the DSC of Respondent 3 is found to be associated with the email id of Respondent 1 which has also been invariably used for sending emails to the office of ROC. This e-mail id is registered in the records of the Institute. The Disciplinary Committee also found that Respondent 1 'Guilty' of professional misconduct under Clause (1) of Part-II of the Second Schedule of the Company Secretaries Act, 1980 as she violated the Resolution dated 12<sup>th</sup> May, 1991 passed by the Council of the ICSI prohibiting the members holding the Certificate of Practice to accept the employment. The Respondent 1 can either be in employment or in practice but surely not in both. In this case, as per the available material and the facts, the Committee arrived at a conclusion that the Respondent 1 has been deemed to be in practice while being in employment as she rendered professional services and assistance with respect to the matters of the principle or detail relating to the practice of the profession of the Company Secretaries as given Section 2 (2) (e) of the Company Secretaries Act, 1980.

The Disciplinary Committee also held Respondent 2 and 3 'Guilty' of Professional misconduct under Clause (1) of Part I of the First Schedule of the Company Secretaries Act, 1980 as Respondent 2 and 3 have apparently entered into an arrangements and understanding with Respondent 1 for accomplishing their assignments knowing fully well that Respondent is in employment and therefore, the



*Neer*

*[Handwritten signature]*

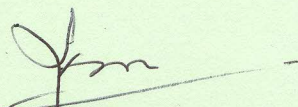
*[Handwritten signature]*

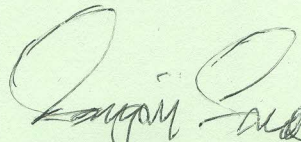
*[Handwritten signature]*

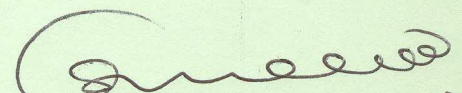


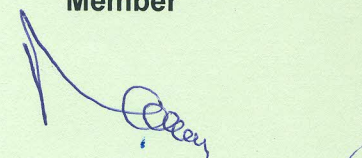
contention of the Respondent 2 and 3 that they did not associate with Respondent 1 fell flat. More so, Respondent 1, at any point in time, has neither made a mention that after leaving M/s. Abhishek Mittal & Associates, she stopped using her e-mail cssonalisharma@gmail.com nor she put in any efforts to change her e-mail id in the records of the Institute. Even the Respondent 3 continued to hold the DSC associated with e-mail id of Respondent 1. This makes abundantly clear that all the three Respondents were working hand in gloves. The Disciplinary Committee also felt that the e-mails sent by the Respondent 1 and 2 to the Government officials are not at all appropriate. It further felt and in case, they had any grievance with the officials of the ROC, they could have taken up the matter before the concerned authorities without using any derogatory or disparaging remarks. The Committee noted that the Respondents have apologised for their act and requested for a lenient view in the matter.

13. The Disciplinary Committee in terms of sub-rule (1) of Rule 19 of the Company Secretaries (Procedure of Investigations of Professional and other misconduct and conduct of cases) Rules, 2007, decides to afford an opportunity of being heard to the Respondent 1, 2 and 3 before passing any order under Section 21B(3) of the Company Secretaries Act, 1980.

  
(S Balasubramanian)  
Member

  
(Sanjay Grover)  
Member

  
(Sudhir Babu C)  
Member

  
(R Sridharan)  
Presiding Officer

Date: 12<sup>th</sup> Jan 2015

