

**THE BOARD OF DISCIPLINE**  
**THE INSTITUTE OF COMPANY SECRETARIES OF INDIA**  
**IN THE MATTER OF COMPLAINT OF PROFESSIONAL OR OTHER MISCONDUCT**

ICSI/DC: 162/2012

Date of Decision: 6<sup>th</sup> January, 2015

Shri Ramesh Kumar Srinivasa  
Shri Naresh Kumar Bhardwaj

.....Complainant 1  
.....Complainant 2

Vs.

Shri Subramanyam S, FCS-5429

.....Respondent

**ORDER**

1. A complaint dated 22<sup>nd</sup> October, 2012 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 Mr. Ramesh Kumar Srinivasa and Mr. Naresh Kumar Bhardwaj (hereinafter referred to as the 'Complainant 1 & Complainant 2') against Mr. Subramanyam S, FCS-5429 (hereinafter referred to as the 'Respondent'). The Complainant has *inter-alia* alleged that the Respondent is working as a fulltime employee in multiple companies without taking permission from the ICSI. The Complainants further alleged that the Respondent in collusion with one Mrs. Geeta L and Mr. Viswanthan S has created forged documents of M/s. Ascent Software Solutions (India) Pvt. Ltd., and got them certified backdated by paying bribe through Mr. A R Pai (FCA). The Complainant has also alleged that the Respondent has destroyed documents and books of the company. The Complainants further alleged that the Respondent has been involved in misleading the management, courts, public and agencies without providing details and certified wrong backdated financial records like bank balances, Loan Approval facilitating and resulting in serious defalcations. The Complainants further alleged that the Respondent has brought disrespect to the profession and to the Institute by being involved in bribing, money



