



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

[PPR/NP/32/2022/DD/50/INF/2022/BOD/827/2025]

**ORDER UNDER SECTION 21A (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 15 (1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007**

**IN THE MATTER OF:**

**CA. Vivek Kumar Singh (M. No. 304049), Kolkata in Re:**

[PPR/NP/32/2022/DD/50/INF/2022/BOD/827/2025]

**MEMBERS PRESENT (THROUGH VIDEO CONFERENCE):**

**CA. Rajendra Kumar P, Presiding Officer  
Ms. Dolly Chakrabarty (IAAS, retd.), Government Nominee  
CA. Priti Savla, Member**

**Date of hearing and passing of Order: 30<sup>th</sup> December 2025**

1. The Board of Discipline vide its findings dated 08<sup>th</sup> December 2025 was of the view that CA. Vivek Kumar Singh (M. No. 304049) is **GUILTY** of Other Misconduct falling within the meaning of Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Vivek Kumar Singh (M. No. 304049) and communication dated 19<sup>th</sup> December 2025 was addressed to him, thereby granting him an opportunity of being heard on 30<sup>th</sup> December 2025, which was exercised by him by being present through video conferencing. He confirmed receipt of the findings of the Board and felt regret for the incident that led to the present proceedings. He requested the Board to take a sympathetic view of the case, as there has been no complaint at any time regarding his professional conduct, client work, or integrity in practice in his entire career. Moreover, severe punishment, such as suspension, would cause extreme hardship to him and his family and assured the Board that he would maintain the dignity, discipline, and ethical standards of the Chartered Accountancy profession.
3. Accordingly, after due deliberation and having regard to the nature and gravity of the consequent misconduct, as well as the representation made by the Respondent, the Board hereby resolves **to remove the name of CA. Vivek Kumar Singh (M. No. 304049) from the Register of Members for a period of one (1) month.**

**Sd/-  
CA. Rajendra Kumar P  
(Presiding Officer)**

**Sd/-  
Ms. Dolly Chakrabarty (IAAS, retd.)  
(Government Nominee)**

सत्यापित होते के लिए प्रमाणित / Certified to be True Copy  
*Bishwa Nath Tiwari*  
विश्वनाथ तिवारी / Bishwa Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय संसदी संखाकार संस्थान  
The Institute of Chartered Accountants of India  
आई.सी.ई.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प्र.)  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

**Sd/-  
CA. Priti Savla  
(Member)**

**BOARD OF DISCIPLINE**

(Constituted under Section 21A of the Chartered Accountants Act 1949)

**FINDINGS OF THE BOARD OF DISCIPLINE UNDER RULE 14 (9) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007****CORAM: (PRESENT IN PERSON):**

**CA. Rajendra Kumar P, Presiding Officer**  
**Ms. Dolly Chakrabarty, Government Nominee**

**IN THE MATTER OF:**

**CA. Vivek Kumar Singh (M. No. 304049), Kolkata in Re:**

**Date of Final Hearing** : 15<sup>th</sup> October 2025  
**Place of Final Hearing** : ICAI Bhawan, Kolkata

**PARTY PRESENT (IN PERSON):**

**Respondent** : CA. Vivek Kumar Singh

**FINDINGS:****BACKGROUND OF THE CASE:**

1. In this case, it was alleged that CA. Vivek Kumar Singh, a Chartered Accountant, posted two inappropriate tweets on 15<sup>th</sup> and 26<sup>th</sup> March 2022 from his verified Twitter handle, @Vivek\_Romee. These tweets contained highly disrespectful and offensive remarks against officials of the Ministry of Corporate Affairs (MCA), Government of India, in which he referred to them as "liars", "idiots" and "old idiot IRS". In one of the tweets, he even went to the extent of suggesting that the "only option is to slap MCA officers". The tweets were made publicly and were tagged to official government Twitter handles such as @MCA21India and @FinMinIndia, making the remarks widely visible and damaging to the reputation of the Government officials concerned.
2. When questioned about these tweets, the Respondent claimed that they were not made by him but by his staff member, Mr. Manjeet Singh, who allegedly had access to his office laptop. However, despite being specifically asked to provide evidence, the Respondent failed to produce any statement, affidavit, or proof from his staff member to support this claim. This failure to substantiate his defense weakened his explanation and left him directly responsible for the content posted from his verified account.
3. When the Disciplinary Directorate requested further information, the Respondent did not co-operate and instead sent communications that were unprofessional and threatening in nature. He accused the Directorate of harassment, mentioned his political connections with the Bhartiya Janata Party (BJP) and even threatened to escalate the matter to higher authorities including the Finance Minister and the Prime Minister of India. The language

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used in his replies was found to be inappropriate, lacking respect, and contrary to the professional conduct expected from a Chartered Accountant.

4. Since the tweets originated from his verified account and no credible evidence was provided to prove unauthorized access or use, the responsibility for the offensive remarks was held to rest with him. The content of the tweets insulting government officials and suggesting physical violence was viewed as demeaning, unprofessional and damaging to the image of the Chartered Accountancy profession.

**CHARGE ALLEGED:**

5. The allegation against the Respondent CA. Vivek Kumar Singh is that he posted offensive and unprofessional tweets on 15<sup>th</sup> and 26<sup>th</sup> March 2022 from his Twitter handle @Vivek\_Romee, using derogatory language against officials of the Ministry of Corporate Affairs and the Income Tax Department. He allegedly called them "liars" and "idiots," suggested they be replaced by younger professionals and even stated that the "only option is to slap MCA officers". These tweets, publicly tagged to official government handles, were considered disrespectful, threatening and damaging to the dignity of public officials amounting to conduct unbecoming of a Chartered Accountant.

**BRIEF OF PROCEEDINGS HELD:**

6. The details of the hearing fixed and held in the instant matter are given as below:

S. No.	Date of Hearing	Status of hearing
1.	15 <sup>th</sup> October 2025	Matter Heard and Concluded.

**BRIEF SUBMISSIONS OF THE RESPONDENT:**

7. The Respondent vide letter dated 19<sup>th</sup> August 2025, submitted that the offensive tweets posted in March 2022 were not authored by him but by his staff member, Mr. Manjeet Singh, who had access to his office computer where his Twitter account was logged in. The Respondent stated that he became aware of the tweets only after being informed by MCA officials, following which he immediately changed his account password, logged out of all devices, withheld Mr. Manjeet Singh's salary, and terminated his employment. He further claimed to have obtained and submitted a signed statement and affidavit from him admitting his responsibility. Emphasizing his professional respect for the MCA and his association with the BJP CA Cell, the Respondent argued that he had no intention to defame or insult any government official. He cited legal precedents that require *mens rea* (guilty intent) for establishing misconduct, he requested that the charges be dismissed, as the incident occurred without his knowledge or intent.

**OBSERVATIONS OF THE BOARD:**

8. During the hearing before the Board, the Respondent reiterated that the tweets were not authored by him but by his staff member, Mr. Manjeet Singh, who had access to his office laptop. He stated that he came to know about the tweets only after being informed by MCA officials, after which he took disciplinary action against Mr. Manjeet Singh and submitted an affidavit purportedly admitting responsibility. The Respondent acknowledged that the Twitter account @Vivek\_Romee belongs to him and confirmed that it was later deactivated. He further admitted that the account was accessible from his laptop and tablet, which his staff could use, though he monitored it occasionally. When questioned

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about permitting access to his personal social media account, he admitted that the account was not checked regularly.

9. The Board observed that, as the Twitter account was owned and operated in the Respondent's name, the responsibility for all posts made from it ultimately rested with him. While the Respondent argued that misconduct requires *mens rea* (guilty intent) and denied having any such intention, the Board noted that professional accountability extends beyond intent and includes maintaining control and discretion over personal and professional communication channels. The Respondent, as a Chartered Accountant, is expected to uphold the dignity of the profession and exercise due care in the use of social media.
10. Accordingly, after considering all facts, explanations and the record of proceedings, the Board opines that CA. Vivek Kumar Singh failed to exercise due responsibility over his verified Twitter account and used language that was offensive, unprofessional and unbecoming of a member of the Institute. His conduct has brought disrepute to the profession, and therefore, he is Guilty of Other Misconduct under Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949. These findings of the Board are based on the use of inappropriate and derogatory language in tweets dated 15<sup>th</sup> and 26<sup>th</sup> March 2022, posted from the Respondent's verified Twitter handle @Vivek\_Romee, wherein offensive and unprofessional remarks were made against officials of the Ministry of Corporate Affairs including a statement suggesting physical violence. Such remarks were considered unprofessional, undignified and damaging the reputation and integrity of the profession. The Respondent's claim that the tweets were made by his staff member, Mr. Manjeet Singh, remained unsubstantiated, as he failed to provide convincing evidence to support this defense despite being specifically directed to do so. Furthermore, his communication with the Directorate during the investigation was found to be unprofessional and discourteous, wherein he alleged harassment and referred to his political association with a political party instead of co-operating with the process. The Board emphasized that grievances, if any, regarding MCA or its functioning should have been addressed through proper institutional channels rather than through social media outbursts.

### **CONCLUSION:**

12. Thus, in conclusion, in the considered opinion of the Board, the Respondent is held 'Guilty' of Other Misconduct falling within the meaning of Item (2) of Part-IV of the First Schedule of the Chartered Accountants Act 1949.

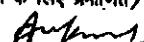
Sd/-

**CA. Rajendra Kumar P**  
Presiding Officer

Sd/-

**Dolly Chakrabarty, IAAS (Retd.)**  
Government Nominee

सत्यापित होने के लिए प्रमाणित/Certified to be True Copy



अरुण कुमार / Arun Kumar

विशेष कार्यकारी अधिकारी / Sr. Executive Officer

अनुशासनात्मक नियोगालय / Disciplinary Directorate

भारतीय सनदी सेवाकारी भवन

The Institute of Chartered Accountants of India  
आर्ट. सी. ए.आई. भवन, सी-१, सेक्टर-१, नोएडा-२०१३०१ (गु.)  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

Date:08-12-2025