

BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI).

Email Id:inderjitsingh1945@gmail.com.

Complaint No. _____ of 2022

Manjinder Singh

.....Petitioner

Versus

Sh. Gulzarinder Singh Chahal and others

.....Respondents

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Place: SAS Nagar Mohali
Dated : 04.10.2022


(Manjinder Singh)

Complainant

Mobile No. 9872281745

Email : ravneetjoshi19@gmail.com

**BEFORE THE HON'BLE MR. INDERJIT SINGH
(RETD. DISTRICT & SESSIONS JUDGE),
THE ETHICS OFFICER-CUM-OMBUDSMAN,
PUNJAB CRICKET ASSOCIATION, S.A.S. NAGAR (MOHALI).
Email ID: inderjitsingh1945@gmail.com**

Complaint No. _____ of 2022

MEMO OF PARTIES

Manjinder Singh son of S. Amrik Singh, resident of H. No. 184, Sector 70, SAS Nagar (Mohali) -160071, Mobile No. 98722 81745 and is also presently the President, District Cricket Association, Mohali, Plot No. 268, Phase-IX, Industrial Area, SAS Nagar (Mohali).

...Complainant

Versus

1. Sh. Gulzarinder Singh Chahal son of Sh. Harinder Singh Chahal (Former DIG, Punjab Police), President, Punjab Cricket Association, IS Bindra Cricket Stadium, Sector 63A, SAS Nagar (Mohali) Email ID: chahalgulzar@gmail.com, chahalgulzar@cricketpunjab.in, ceo@cricketpunjab.in
2. M/s Ajay Alipuria & Co., Chartered Accountants, Second Floor, Ashirwad Complex, 9/A-1, Raghbir Marg, near Model Town, Patiala
3. Punjab Cricket Association, IS Bindra Cricket Stadium, S.A.S. Nagar (Mohali) through its Chief Executive Officer, Email ID: ceo@cricketpunjab.in

... Respondents

4. Vice President, Punjab Cricket Association, IS Bindra Cricket Stadium, S.A.S. Nagar (Mohali), Email ID: gagan.khanna@cricketpunjab.in, gagankhanna@arisudana.com
5. Secretary, Punjab Cricket Association, IS Bindra Cricket Stadium, SAS Nagar (Mohali), Email ID: dilsher.khanna@cricketpunjab.in, dilsher.khanna@gmail.com

Manjinder Singh

6. Joint Secretary, Punjab Cricket Association, IS Bindra Cricket Stadium, S.A.S. Nagar (Mohali), Email ID: surjit.rai@cricketpunjab.in, surjitrai.28@gmail.com
7. Treasurer, Punjab Cricket Association, IS Bindra Cricket Stadium, S.A.S. Nagar (Mohali), Email ID: rakesh.walia@cricketpunjab.in, rakesh@swatantraindia.com
8. Nominated person/officer from the office of Accountant General, Punjab, Himalyan Marg, Sector 17, Chandigarh to be served through Accountant General of Punjab, Email ID: agaupunjab@cag.gov.in, punamp@cag.gov.in
9. Sardar Harbhajan Singh, former cricketer and member Team India and presently, Chief Advisor, Punjab Cricket Association, Punjab Cricket Association, IS Bindra Cricket Stadium, S.A.S. Nagar (Mohali) through Chief Executive Officer, Email ID: ceo@cricketpunjab.in

... Proforma Respondents

Note: Service of respondent No. 1 & 2 and also Proforma Respondent No. 4 to 9 can also be affected through Respondent No. 3-Punjab Cricket Association, Mohali through its Chief Executive Officer.

**COMPLAINT UNDER RULE 45 AND SUB-RULE (2) & (3)
OF RULE 46 OF THE MEMORANDUM AND RULES AND
REGULATIONS OF THE PUNJAB CRICKET ASSOCIATION
(AS REVISED UP TO 11.08.2019) AND ALL OTHER
ENABLING PROVISIONS AND THE DIRECTION
RENDERED BY THE HON'BLE SUPREME COURT IN
CIVIL APPEAL NO. 4235 OF 2014.**

RESPECTFULLY SHOWETH:

1. That the Applicant-Complainant is resident of House No. 184, Sector 70, SAS Nagar (Mohali) and has keen interest in the game of Cricket. The Applicant-Complainant is also President of District

Mansaram Singh

Cricket Association, Mohali, Plot No. 268, Phase-IX, Industrial Area, SAS Nagar (Mohali). The present complaint is being filed in individual capacity of the Applicant-Complainant.

2. That the cause of action to file the instant complaint has arisen on account of violation of Rule 45 read with Rule 46 of the Constitution/Rules and Regulations of the Punjab Cricket Association and further for violation directions rendered by the Hon'ble Supreme Court in Civil Appeal No. 4235 of 2014. The violator is the present President-Sh. Gulzarinder Singh Chahal, who has been impleaded as Respondent No. 1 in the present complaint. The appointment of Respondent 2 is under challenge. Respondent Number 3 is registered society managing the affairs of Cricket in the State of Punjab duly affiliated with BCCI. Respondent No. 4 to 8 constitute the elected body – Apex Council, Punjab Cricket Association and these have been impleaded for proper assistance of the Hon'ble Ethics Officer to discharge his duties in accordance with law. Pro-forma Respondent Number-9 is the Chief Advisor- Punjab Cricket Association. However since, no relief has been prayed for against Respondent No. 4 to 9, these have been impleaded as Proforma Respondents with liberty to file appropriate application during the pendency of the proceedings to transpose them as contesting Respondents, if so required, at a later stage.
3. That the genesis of the present complaint is the violation of the Rules and Regulations of the Punjab Cricket Association by the present President-Sh. Gulzarinder Singh Chahal-Respondent No. 1 of the Punjab Cricket Association. He has misused his position and status to appoint M/s Ajay Alipuria & Co., Chartered Accountants, Second Floor, Ashirwad Complex, 9/A-1, Raghbir Marg, near Model Town, Patiala as the Auditors of Punjab Cricket Association for the year 2022-23 and while fixing their

Gulzarinder Singh

remuneration, inasmuch as, the Auditors appointed by the President-Respondent No. 1 have individual and prior personal commercial relationship with the Auditors so appointed by him.

A true copy of the minutes of Annual General meeting dated 26.05.2022 authorizing the President-Respondent No. 1 to appoint the Auditors for the Punjab Cricket Association against Item No. 7 is annexed herewith as **Annexure C-1** and for ready reference, approved Agenda Item No. 7 is reproduced hereinafter as under: -

“Item No. 7: To discuss and approve the appointment of Auditors for the year 2022-23 and fix their remuneration.

The President informed the House that the PCA has to appoint the Auditors for the 2022-23 and to fix their remuneration.

The House after detailed discussions, as proposed by Mr. Sanjeev Arora and seconded by Mr. D.N. Jauhar, unanimously approved and authorised the President to appoint the Auditors for the year 2022-23 and to fix their remuneration.”

4. That in purported execution of the authorization in favour of the President-Respondent No. 1- Sh. Gulzarinder Singh Chahal, he misused his status and position to violate the Rules and Regulations of Punjab Cricket Association and without any further discussion on the issue, he issued an appointment letter in favour of M/s Ajay Alipuria & Co. (Chartered Accountants) for the year 2022-23 and without any further discussion, he fixed the remuneration of the aforesaid Firm as Rs.10.00 Lac + GST. A true copy of the appointment letter No. PCA/2022/41015 issued on 26.05.2022 by Punjab Cricket Association is annexed herewith as **Annexure C-2**.
5. That M/s Ajay Alipuria & Co. (Chartered Accountants) have been allotted a office space within the premises of Punjab Cricket Association free of cost, which is not even part of the terms and conditions of the appointment letter. As per the information of the

Munish Singh

Applicant-Complainant, the said Auditor Firm is doing its business/commercial activities for other clients as well from the said office. The said Auditor Firm is liable to pay commercial usages charges to the Punjab Cricket Association and all this could not have been possible save with the permission and collusion of the President-Respondent-Sh. Gulzarinder Singh Chahal who has extended undue favour to the said Firm for his vested personal interest. This facility of providing office space to the Statutory Auditors has never been granted by the Punjab Cricket Association in the past.

6. That it has surfaced that recently, in certain proceedings under the Income Tax Act, 1961, two penalty orders have been passed and the Auditor Firm appointed by the President-Respondent No. 1-Sh. Gulzarinder Singh Chahal has not even appeared before the Income Tax Authorities.
7. That the President-Sh. Gulzarinder Singh Chahal-Respondent No. 1 is a Director in Patran Rice Exports Private Limited, Royal Creations Private Limited, Mirus Infratech Private Limited and he has signed the Audited Balance Sheets of the aforesaid Companies for the year ending 31.03.2021 prepared by M/s Ajay Alipuria & Co., (Chartered Accountants) (Regd. No. 0864N) duly signed by his Partner CA Abhishek Gupta M No. 516529. True copies of the balance sheets of the aforesaid Companies for the year ending 31.03.2021 are appended herewith as **Annexure C-3, Annexure C-4 and Annexure C-5** respectively.
8. That further, the consent letters given by M/s Ajay Alipuria & Co., (Chartered Accountants) (Regd. No. 0864N) in favour of Patran Rice Exports Private Limited and Royal Creations Private Limited to be the Statutory Auditors of these Companies is annexed herewith as **Annexure C-6 & C-7**. The gravity of the matter can be ascertained that the Statutory Auditors are presumably

M/s Ajay Alipuria & Co.

completely independent Auditors in terms of Section 139 and Section 141 of the Companies Act, 2013. Thus, not only the Rules and Regulations of Punjab Cricket Association have been violated but the Auditors so appointed by the President-Respondent No. 1-Sh. Gulzarinder Singh Chahal but in law, they have disabled and lost credibility to work as Independent Statutory Auditors.

9. That be that as it may, since the President-Sh. Gulzarinder Singh Chahal-Respondent No. 1 is the President of Punjab Cricket Association, he is supposed to work within the legal framework provided by its constitution. The President was under legal as well as ethical duty to disclose his prior relationship with M/s Ajay Alipuria & Co., if not at the time of the decision of the House/Body to vest the power to appoint Statutory Auditors but certainly, thereafter, when he took a conscious decision to appoint M/s Ajay Alipuria & Co. as Statutory Auditors. The President-Respondent No.-Sh. Gulzarinder Singh Chahal has failed to follow the mandate of Rule 45 and 46, by virtue of which, he could not have appointed M/s Ajay Alipuria & Co. as Statutory Auditors. It was incumbent upon the President-Respondent No. 1-Sh. Gulzarinder Singh Chahal before taking a formal decision in this regard to take this issue back in the House for formal permission or discussion.
10. That the appointment of the auditor was made without any due process being followed. No requests were made for applications from eligible persons, no criterion was prescribed and no vetting process was undertaken. The person appointed was pre-decided by the President and such decision was not discussed with any of the Office Bearers. It was the sole decision of the President, misusing the trust and faith of General Body.
11. That therefore, the President-Sh. Gulzarinder Singh Chahal-Respondent No. 1 has not only violated the Rules and

M/s Ajay Alipuria & Co.

Regulations/Constitution of Punjab Cricket Association, but he has also breached the trust of the House and he is no longer fit to continue as the President of Punjab Cricket Association and also hold any other position/status in the Association/Game of Cricket. The misuse of the trust of the General House/Body and the misuse of powers by the President have rendered himself liable for penal action as per the Rules and Regulations of the Association/Constitution of Association. Besides, he is also in contempt of the directions rendered by the Hon'ble Supreme Court in Civil Appeal No. 4235 of 2014.

12. That the Constitution of PCA has been drafted on the basis of the orders of the Hon'ble Supreme Court of India which had appointed the Lodha Committee for this purpose. As per the decision of the Hon'ble Supreme Court of India and the PCA constitution, any office bearer cannot make appointments of persons with whom they have conflict of interest unless such conflict of interest is declared.
13. That it is submitted that Rule 52 of the Constitution approved by Committee of Administrators appointed by the Hon'ble Supreme Court clearly provide that there shall be no amendment of the Constitution save with the leave of the Hon'ble Supreme Court. The President-Respondent No. 1-Sh. Gulzarinder Singh Chahal has gone ahead to assume the powers of the Hon'ble Supreme Court bringing bad name to the Punjab Cricket Association.
14. That the issues involved in the present complaint requires immediate attention lest the Punjab Cricket Association has to face unwarranted litigation and even contempt proceedings in the Hon'ble Supreme Court of India.
15. That considering the issues involved in the present complaint, which entails large scale malpractices and illegalities in the appointment of M/s Ajay Alipuria & Co. and misuse of provisions

Majinder Singh

of Companies Act, 2013 is apparently involved and a copy of the present complaint is also being sent to Enforcement Director, Government of India and Ministry of Corporate Affairs, Government of India for necessary action in accordance with law.

16. That in view of the above, as a person having keen interest in the game of Cricket, I humbly pray to Hon'ble Ethics Officer-cum-Ombudsman, Punjab Cricket Association to look into all aspects taking into consideration of the contents of the complaint and all subsequent documents, which might surfaced during the pendency of the proceedings and also the records of Punjab Cricket Association.
17. That the complainant prays for proper adjudication of the issues involved in the present complaint in terms of Rule 45, Sub-Rule (2) & (3) of Rule 46 of the Memorandum and Rules and Regulations of Association.

INTERIM RELIEF/DIRECTIONS:

- i) The Punjab Cricket Association through CEO/Secretary be directed to produce complete records with regard to appointment of Ajay Alipuria & Co. and payments made in favour of the aforesaid Firm and all other considerations given to the said Firm;
- ii) The conflict of interest as intractable and thus, the President-Respondent No. 1-Sh. Gulzarinder Singh Chahal be immediately put under suspension as interim relief/measure and he should be restrained from participating in any decision making process relating to Punjab Cricket Association/its stake holders;
- iii) The President-Respondent No. 1-Sh. Gulzarinder Singh Chahal be restrained from accessing all official records and participate in the game of Cricket and administrative as well as financial affairs of the Punjab Cricket Association.

Memorandum

- iv) Direct the Punjab Cricket Association to immediate remove the said Firm – M/s Ajay Alipuria & Co. from the premises of Punjab Cricket Association and suspend its services;
- v) Further, during the pendency of the complaint, the President be restrained from entering the premises of Punjab Cricket Association or influencing any of the officials or stakeholders in the Punjab Cricket Association including but not limited to the players, life members, members of committees, vendors, customers, BCCI, District Cricket Association, Cricket Clubs etc.
- vi) Direct Respondent Number 1 and 2 to place on record all documents executed by them for the companies and firms in which Respondent Number 1 has interest/stake or any relationship and Respondent Number 2 is the Statutory Auditor and submit a disclosure statement in this regard on affidavit with complete particulars.

FINAL RELIEF

- i) Respondent No. 1-Gulzarinder Singh Chahal be completely barred for life from involvement with the game of Cricket and he be immediately be removed as the President, Punjab Cricket Association;
- ii) Suitable monetary penalty be imposed against Respondent No. 1-Gulzarinder Singh Chahal for recovery the amounts paid to the Auditor-M/s Ajay Alipuria & Co.;
- iii) Direct the Punjab Cricket Association to immediate recover usages charges/mesne profits from the said Firm – M/s Ajay Alipuria & Co and also the President-Respondent No 1-Sh. Gulzarinder Singh Chahal for illegal occupation and usage of the premises of Punjab Cricket Association, the liability being joint and several.
- iv) Direct the Punjab Cricket Association/Apex Council to obtain indemnification from M/s Ajay Alipuria & Co and also the President-Respondent No 1-Sh. Gulzarinder Singh Chahal for any direct or indirect loss caused to the Punjab

Munish Singh

Cricket Association including in the pending taxation matters.

- v) Any other suitable penalty be imposed against the aforesaid persons in addition to the relief prayed hereinabove including for a direction to the Apex Council/its CEO to file a proper criminal complaint to the law enforcement agencies and/or file a recovery suit in accordance with law to recover the aforesaid amounts.

Place: SAS Nagar, Mohali

Date: 04.10.2022



(Manjinder Singh)

COMPLAINANT

Mobile No. 98722 81745

Email : ravneetjoshi19@gmail.com

Note: Affidavit is attached.

BEFORE THE HON'BLE MR. INDERJIT SINGH
(RETD. DISTRICT & SESSIONS JUDGE),
THE ETHICS OFFICER-CUM-OMBUDSMAN,
PUNJAB CRICKET ASSOCIATION, S.A.S. NAGAR (MOHALI).
Email ID: inderjitsingh1945@gmail.com

Complaint No. _____ of 2022

Manjinder Singh ... Complainant

Versus

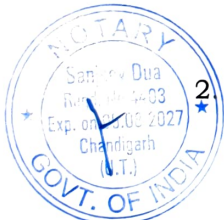
Sh. Gulzarinder Singh Chahal & Others ... Respondents

AFFIDAVIT

Affidavit of Manjinder Singh son of S. Amrik Singh, resident of H. No. 184, Sector 70, SAS Nagar (Mohali) -160071, Mobile No. 98722 81745 and is also presently, the President, District Cricket Association, Mohali, Plot No. 268, Phase-IX, Industrial Area, SAS Nagar (Mohali).

I, the above named deponent do hereby solemnly affirm and declare on oath here as under:

1. That the accompanying complaint has been drafted on the instructions of the deponent.
2. That the deponent has read the contents of the accompanying complaint and the deponent has signed the same after accepting it to be correct.
3. That no part of the accompanying complaint is false and nothing has been concealed therein.



PLACE:

DATE:

I identified the deponent/executant who sign./thumb marked in my presence.

Signature

Manjinder Singh

DEPONENT

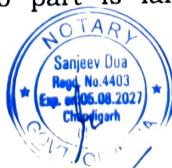
(Manjinder Singh)

VERIFICATION:

Verified that the contents of the above affidavit are true and correct to my knowledge. No part is false and nothing has been concealed therein.

PLACE:

DATE:



ATTEST

SANJEEV DUA
Notary, Distt. Courts
CHANDIGARH

4 - OCT 2022

Manjinder Singh

DEPONENT

(Manjinder Singh)

the contents of this Affidavit Document have been explained to the deponent/executant. He/She admitted the same to be correct. The deponent/executant has signed Register of Sr. No. 167 dated 4-10-2022. Certified that the Affidavit/GPA/SPA has been read over & explained to the deponent/Executant who seems directly to have understood the same at the time of executing thereof.