

**OMBUDSMAN-CUM-ETHICS OFFICER
HON'BLE MR. JUSTICE JASPAL SINGH (RETD.),
PUNJAB CRICKET ASSOCIATION, S.A.S. NAGAR (MOHALI).**

COMPLAINT NO. _____ OF 2025

1. Bhupinder Singh son of Shri Gurcharan Singh, resident of House No.3126, Sector 38-D, Chandigarh., Life Member, Punjab Cricket Association and Former International Player, Team India and Former Selector, Indian Team, IS Bindra Cricket Stadium, Sector-63, SAS Nagar, Mohali, Punjab.
2. Ishan Malhotra, aged about 41 years, son of Sh. Pawan Kumar Malhotra, resident of House No.NJ-406, Mohalla Chaddian, Jalandhar-I, Grain Market, Punjab and Life Member, Punjab Cricket Association, IS Bindra Cricket Stadium, Sector-63, SAS Nagar, Mohali, Punjab.

...Complainant

Versus

1. Sh. Sunil Gupta son of Late Sh. R.D. Gupta, presently working as Treasurer, Punjab Cricket Association.

2nd Address:-

Vice Chairman (with status of Cabinet Minister since 22.08.2022), Punjab State Economic Policy and Planning Board, Sector 33, Chandigarh.

3rd Address:

Sh. Sunil Gupta son of Late Sh. R.D. Gupta, resident of House No.3, Sector-8, Chandigarh.

2. Smt. Pooja Gupta wife of Sh. Sunil Gupta (Treasurer, Punjab Cricket Association).

2nd Address:-

Member, Right to Information Commission, Punjab, Red Cross Building, Near Rose Garden, Sector 16, Chandigarh.

3rd Address:-

4th Address:-

Smt. Pooja Gupta wife of Sh. Sunil Gupta, resident of House No.82, Sector-17, Panchkula, Haryana (DIN No.02956788).

3. Sh. Vaibhav Aggarwal, Chartered Accountant, Membership No.542566 (Partner), M/s Singla Mandeep and Associates, Chartered Accountant (FRN-028805N).

1st Address:-

Branch Off: #1645, Sector-15, Panchkula.

2nd Address:

#31, Vikas Vihar, Ambala City, Haryana.

4. M/s Singla Mandeep and Associates, Chartered Accountant (FRN-028805N), Statutory Auditor, Punjab Cricket Association, through its Partner Sh. Vaibhav Aggarwal, Chartered Accountant.

1st Address:-

Branch Off: #1645, Sector-15, Panchkula.

2nd Address:

#31, Vikas Vihar, Ambala City, Haryana.

5. Megha (MOH) Foods Private Limited's Corporate Identification Number (CIN) is U55100CH2008PTC031472 and its registration number is 31472. Users may contact MEGHA (MOH) FOODS PRIVATE LIMITED on its Email address - infoskg90@gmail.com. Registered address of MEGHA (MOH) FOODS PRIVATE LIMITED is SCO 35, 1st Floor, Sector 26, Chandigarh, Chandigarh, India - 160026.
6. M/s Food Craft through its Proprietor Sandeep Sharma, Plot No. F/156 Industrial Area Phase 8B, Mohali, Chandigarh – 160002.
7. Punjab Cricket Association, IS Bindra Cricket Stadium, Sector-63, SAS Nagar, Mohali, Punjab through its Honorary Secretary.

... Respondents

COMPLAINT AGAINST RESPONDENT NO.1 TO 7 FOR ACTING IN VIOLATION OF MEMORANDUM OF ARTICLES AND RULES AND REGULATIONS, PUNJAB CRICKET ASSOCIATION AND REMOVAL OF RESPONDENT NO.1 FROM THE POST OF TREASURER, APEX COUNCIL, PUNJAB CRICKET ASSOCIATION AND HIS DEBARMENT FOR LIFE FROM THE AFFAIRS OF PUNJAB CRICKET ASSOCIATION AND FURTHER LEGAL ACTION AS MAY BE DEEMED APPROPRIATE BY THIS HON'BLE FORUM.

RESPECTFULLY SHOWETH:

1. That both the Complainants are the Life Members of Punjab Cricket Association and are concerned for fair and transparent functioning of the Punjab Cricket Association, in consonance with the directions passed by the Hon'ble Supreme Court in "BCCI v. Cricket Association of Bihar (2016) 8 SCC 535 and further directions passed by the Hon'ble Supreme Court in continuation of the said judgment.
2. That the instant complaint is being filed against Mr. Sunil Gupta-Respondent No.1, presently an office bearer of Apex Council, which governs the functions of the Punjab Cricket Association, SAS Nagar, Mohali. Mr. Sunil Gupta is Treasurer in the present Apex Council w.e.f. 12.07.2025. He was the Treasurer in the previous term as well (from 2022 to 2025). Documentary evidence of the constitution of the Officer Bearer 2025 for the present term is annexed herewith as **Annexure C-01**.
3. That besides being an office bearer of the Apex Council, Punjab Cricket Association, Mr. Sunil Gupta-Respondent No.1 is the Vice Chairman (with status of Cabinet Minister since 22.08.2022), Punjab State Economic Policy and Planning Board, a body responsible for all important financial policies of the State of Punjab. Thus, he enjoys all the benefits and

privileges admissible to a Cabinet Minister, Punjab. Documentary evidence of the appointment of Mr. Sunil Gupta-Respondent No.1 as the Vice-Chairman of Punjab State Economic Policy and Planning Board with Cabinet Status is annexed herewith as **Annexure C-02**.

4. That briefly, the role of the Punjab State Economic Policy and Planning Board is:-

“The Economic Policy and Planning Board will:-

1. Provide strategic inputs and directions to formulate policies for overall socio-economic development of the state keeping in view the needs as well as aspirations of the people of the state;
2. Monitor and evaluate the implementation of current policies, programmes/initiatives and suggest preferred course of action for the purpose of amending the old policies and making new policies;
3. Determine factors which tend to slow down economic and social development of the State and suggest measures to be established for successful execution of the policies;
4. Develop long term/short term policies and policy design framework and take necessary initiatives for accelerating Economic development;
5. Undertake other activities as may be necessary in order to facilitate the execution of state development agenda and any other specific duties as may be referred to it for advice by the State Government”.

5. That the political affluence and influence of Mr. Sunil Gupta-Respondent No.1 is also evident from the fact that his wife Mrs. Pooja Gupta is Member, Right to Information Commission, State of Punjab and presently, the State Information Commissioner discharging statutory functions in the State of Punjab under the Right to Information Act, 2005. A true copy of the constitution of the Right to Information Commission, Punjab is annexed herewith as **Annexure C-03**.

6. That being the Treasurer and the office bearer, Apex Council, Punjab Cricket Association, in terms of Rule 15 read with Rule 30 of the Constitution of Punjab Cricket Association, *inter-alia*, he signs the audited annual accounts and other financial statements of Punjab Cricket Association, prepare statement of accounts and is responsible for placing and presentation of annual balance sheet, statement of accounts of Punjab Cricket Association, annual budget before the Apex Council and

during Annual General Meeting of the General Body of Punjab Cricket Association. Furthermore, for efficiency in functioning of the Association, he also operates the bank accounts of Punjab Cricket Association.

7. That Sh. Sunil Gupta-Respondent No.1 is a very senior Chartered Accountant and a Tax Adviser having his professional field of practice in the State of Punjab.

CONFLICT OF INTEREST-

A. AUDITOR PUNJAB CRICKET ASSOCIATION M/S SINGLA MANDEEP & ASSOCIATES

8. That in his previous as well as the present term, using his influence as demonstrated hereinabove, he was instrumental in appointment of one of his interns and previously associated Chartered Accountant's partnership firm namely, **Singla Mandeep and Associates** as the Auditor of the Punjab Cricket Association. The term Auditor is defined in Rule 1A(d) of the Rules and Regulations of Punjab Cricket Association and the same read as under:-

“Auditor” is the auditor of the PCA appointed by the General Body of the PCA to discharge the functions set out in Rule 41.”

9. That paragraph No. 6 of the minutes of meeting of the Annual General Body Meeting of the Punjab Cricket Association (PCA) held on 22nd September, 2024 at 12:00 noon at PCA, New International Cricket Stadium, New Chandigarh are reproduced below:

“Item No. 6: To discuss and appoint the Auditor or Auditors for the year 2024-25 and fix their remuneration.

The Honorary Secretary informed the House that the as per the Memorandum and Rules and Regulations of the Punjab Cricket Association, the General Body has to appoint Auditors for the Association.

Mr. D.N. Jauhar proposed that the house may authorize the Honorary Secretary and Honorary Treasurer.

The Members, after detailed discussions, unanimously authorized the Honorary Secretary and Honorary Treasurer to appoint the Statutory Auditors of the Association for the year 2024-25 and fix their remuneration."

10. That the role of the Auditor is very crucial for fair and transparent functioning of the Punjab Cricket Association. He draws remuneration as is fixed by the General Body and he is legible for re-appointment. He has excess at all times to the accounts, vouchers and other documents relating to the accounts of Punjab Cricket Association. Furthermore, he is responsible for preparation of financial report and compliance report, which is considered at the Annual General Meeting of the Association.
11. That in a nutshell, its role is to audit and check the financial books and statements prepared by the Treasurer that is, for now Mr. Sunil Gupta-Respondent No.1. It is stated that one of the partners of M/s **Singla Mandeep and Associates** is Sh. Vaibhav Aggarwal, Chartered Accountant, Membership No.542566, who was intern to Mr. Sunil Gupta and remained associated with the latter for a considerable time. In this regard, and in this regard, documentary proof available in public domain that Sh. Sunil Gupta had prior relationship with Sh. Vaibhav Aggarwal is annexed herewith as **Annexure C-04**.
12. That the appointment of M/s **Singla Mandeep and Associates** as the Auditor of Punjab Cricket Association is during the period Mr. Sunil Gupta-Respondent No.1 remained Treasurer, Apex Council, Punjab Cricket Association. Mr. Sunil Gupta-Respondent No.1 did not disclose his previous relationship with Sh. Vaibhav Aggarwal, Chartered Accountant, Membership No.542566, who is a partner in M/s **Singla Mandeep and Associates** at the time of its appointment or in the near future.

13. That the Hon'ble Supreme Court considering the importance of an independent Auditor for fair and transparent functioning of the Cricket Associations, approved the recommendation given by the justice Lodha Commission report for inclusion of a nominee from the office of the Accountant General of the respective States.
14. That in the present case, although, there is a nominee of the office of Accountant General, Punjab in the Apex Council, Punjab Cricket Association but considering the fact that Sh. Sunil Gupta-Respondent No.1 has the privileges of the Cabinet Minister, Punjab and his previously associated intern is the Auditor of the Punjab Cricket Association, the nomination of an officer of the office of the Accountant General, Punjab is illusory and rather, it borders contempt of the judgment rendered by the Hon'ble Supreme Court in BCCI matter, inasmuch as, the very purpose of the efforts and indulgence granted by the Hon'ble Supreme Court to ensure fair and transparent functioning of the State Cricket Associations stands frustrated.

**B. PREVIOUS ASSOCIATION OF MS. POOJA GUPTA WIFE OF
SH. SUNIL GUPTA-RESPONDENT NO.1 WITH FOOD
VENDOR OF PUNJAB CRICKET ASSOCIATION**

15. That Ms. Pooja Gupta wife of Sh. Sunil Gupta-Respondent No.1 was formerly an Additional Director of a company namely, Megha (MOH) Foods Private Limited from May 2011 to June 2013. Her DIN No.02956788 and the proof of her previous association as Additional Director Megha (MOH) Foods Private Limited is annexed herewith as **Annexure C-05.**
16. That it has come to the notice of the Complainants that M/s Food Craft, a proprietorship firm, whose owner (Sandeep Sharma @ Sandeep Kumar) is also a promoter and main/substantial shareholder of the Megha (MOH) Foods Private Limited (and thus, its beneficial owner), has been awarded

catering contracts for major PCA events, including the IPL 2025 matches in Punjab and the Sher-E-Punjab T20 Cricket League. This crucial aspect requires consideration and appropriate response from Respondent No.2, 5 and 6 and considering the importance of fair and transparency in the affairs of the Association, the aforesaid fact has to be adjudicated independently by this Hon'ble Forum.

17. That Sh. Sunil Gupta-Respondent No.1 was part of the decision making process to award catering contracts for all major Punjab Cricket Association events in favour of Megha (MOH) Foods Private Limited / its affiliates / associates but he never disclosed the previous association of his wife with the said caterer.
18. That the aforesaid misconduct on the part of Sh. Sunil Gupta-Respondent No.1 was highlighted by Life Members, Punjab Cricket Association but no action has been taken by the Governing Body, Apex Council against Sh. Sunil Gupta-Respondent No.1. A true copy of the email circulated by one of the Life Members highlighting the aforesaid misconduct and 'Conflict of Interest' on the part of Sh. Sunil Gupta-Respondent No.1 is annexed herewith as **Annexure C-06**.

SUBMISSIONS

19. That the aforesaid misconduct on the part of Sh. Sunil Gupta-Respondent No.1 falls in the category of 'Conflict Of Interest' as defined in Rule 45 of the Constitution of Punjab Cricket Association. The account books and all other financial statements prepared by Sh. Sunil Gupta-Respondent No.1 as Treasurer are seen and checked by M/s **Singla Mandeep and Associates**. Furthermore, previous involvement of his family (wife) with a Caterer-Vendor of Punjab Cricket Association is another aspect of 'Conflict of Interest'. Therefore, the misconduct on the part of Sh. Sunil Gupta-Respondent No.1 constitutes 'Intractable Conflict of Interest in terms of sub-rule (3), Rule 45 of the Constitution of Punjab Cricket

Association', leaving no option but removal of Sh. Sunil Gupta-Respondent No.1 from the post of Treasurer, Apex Council, Punjab Cricket Association.

20. That in view of the above, the Respondents may kindly be put to notice and be directed to file a response on oath to the present complaint and Secretary, Punjab Cricket Association be directed to produce the complete records with regard to the contents of the present complaint for inspection by the present Complainant and the Hon'ble Ethics Officer-cum-Ombudsman, considering the serious nature of the present complaint.

PRAYER:

- i. It is therefore respectfully prayed that the Respondents may kindly be put to notice and be directed to file a response on oath to the present complaint and Secretary, Punjab Cricket Association be directed to produce the complete records with regard to the contents of the present complaint for inspection by the present Complainant and the Hon'ble Ethics Officer-cum-Ombudsman, considering the serious nature of the present complaint.
- ii. Pass orders to seal and secure all financial records of Punjab Cricket Association for the period 2022 to 2025 and for 2025 onwards also, records pertaining to appointment of M/s Singla Mandeep and Associates as Auditors and award of catering & services contract in favour of M/s Food Craft and Megha (MOH) Foods Private Limited / its affiliates / associates.
- iii. Appoint an independent financial expert for forensic audit of the account books and other financial statements prepared by Sh. Sunil Gupta-Respondent No.1 and approved by the Auditor, Punjab Cricket Association- M/s Singla Mandeep and Associates.

- iv. Pending present complaint, as interim relief, immediately order suspension of Sh. Sunil Gupta-Respondent No.1 as Treasurer, Apex Council, Punjab Cricket Association and M/s Singla Mandeep and Associates as the Auditor, Punjab Cricket Association.
- v. As final relief, order removal of h. Sunil Gupta-Respondent No.1 as Treasurer, Apex Council, Punjab Cricket Association and M/s Singla Mandeep and Associates as the Auditor, Punjab Cricket Association and debar them from future participation in the affairs of Punjab Cricket Association.

Place:

Date: 19.09.2025

Note: Affidavit is attached.

Bhupinder Singh
19/09/2025

[BHUPINDER SINGH]

Ishan Malhotra
19.9.25

[ISHAN MALHOTRA]
COMPLAINANTS

**OMBUDSMAN-CUM-ETHICS OFFICER
HON'BLE MR. JUSTICE JASPAL SINGH (RETD.),
PUNJAB CRICKET ASSOCIATION, S.A.S. NAGAR (MOHALI).**

COMPLAINT NO. _____ OF 2025

Bhupinder Singh and another

... Complainants

Versus

Sh. Sunil Gupta and Others

... Respondents

AFFIDAVIT

Affidavit of Bhupinder Singh son of Shri Gurcharan Singh, resident of House No.3126, Sector 38-D, Chandigarh., Life Member, Punjab Cricket Association and Former International Player, Team India and Former Selector, Indian Team, IS Bindra Cricket Stadium, Sector-63, SAS Nagar, Mohali, Punjab.

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: 19.09.2025

19 SEP 2025

Bhupinder Singh
19/09/2025

DEPONENT
(BHUPINDER SINGH)

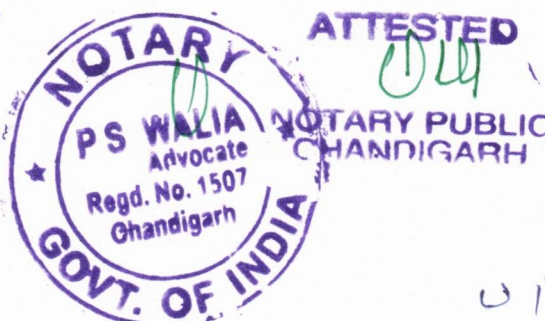
VERIFICATION:

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.

19 SEP 2025

PLACE:

DATE: 19.09.2025



Bhupinder Singh
19/09/2025

DEPONENT
(BHUPINDER SINGH)

19 SEP 2025

U.D.N. 640024180520

I certify that the Affidavit/SPA/UPA/VSA has been read over & Explained to the Deponent / Executant who seemed Directly to understand the same at the time of making & signing the document.

**OMBUDSMAN-CUM-ETHICS OFFICER
HON'BLE MR. JUSTICE JASPAL SINGH (RETD.),
PUNJAB CRICKET ASSOCIATION, S.A.S. NAGAR (MOHALI).**

COMPLAINT NO. _____ OF 2025

Ishan Malhotra and another

... Complainants

Versus

Sh. Sunil Gupta and Others

... Respondents

AFFIDAVIT

Affidavit of Ishan Malhotra, aged about 41 years, son of Sh. Pawan Kumar Malhotra, resident of House No.NJ-406, Mohalla Chaddian, Jalandhar-I, Grain Market, Punjab and Life Member, Punjab Cricket Association, IS Bindra Cricket Stadium, Sector-63, SAS Nagar, Mohali, Punjab.

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

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3. That no part of the accompanying complaint is false and nothing has been concealed therein.

PLACE: 19 SEP 2025
DATE: 19.09.2025

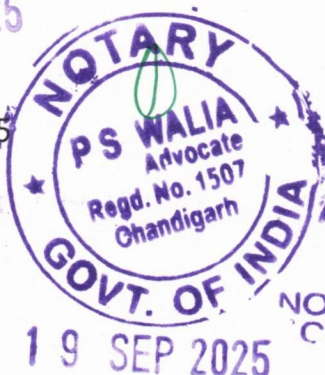
[Signature]
19.9.25
DEPONENT
(ISHAN MALHOTRA)

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.

19 SEP 2025

PLACE:
DATE: 19.09.2025



[Signature]
19.9.25
DEPONENT
(ISHAN MALHOTRA)

ATTESTED
[Signature]
NOTARY PUBLIC
CHANDIGARH

U id no 8714 8905
2045

Document registered
 19.09.2025
 Notary Public
 Chandigarh
 19.9.25

Certified that the Affidavit/SPA/GPA/Writ
 has been read over & Explained to the
 Deponent / Executant who seemed
 Directly to understand the same at the
 time of making & signing the document

<https://cricketpunjab.in/office-bearers.php>

OFFICE BEARERS 2025

PRESIDENT	SH. AMARJIT SINGH
VICE PRESIDENT	SH. DEEPAK BALI
JT.SECRETARY	SH. SIDDHANT SHARMA
TREASURER	SH. SUNIL GUPTA

<https://www.babushahi.com/view-news.php?id=205380&headline=Sunil-Gupta-Gets-Three-Year-Extension-as-Vice-Chairman-of-Punjab-Economic-Policy-&-Planning-Board>

Sunil Gupta Gets Three-Year Extension as Vice Chairman of Punjab Economic Policy & Planning Board

Babushahi Bureau

Chandigarh, June 6, 2025:

In a significant move, the Governor of Punjab has approved a three-year extension in the tenure of Sunil Gupta, Chartered Accountant, as the Vice Chairman of the Punjab Economic Policy and Planning Board, with the rank and status of Cabinet Minister.

According to the official notification issued by the Department of Planning, Gupta's extended term will be effective from August 24, 2025, and will continue till August 23, 2028. He will continue to serve under the same terms and conditions as outlined in the government order issued earlier on August 23, 2022.

The notification was issued with the approval of the Chief Minister of Punjab and signed by Jaspreet Talwar, IAS, Additional Chief Secretary, Department of Planning.

About Sunil Gupta

Sunil Gupta is a senior Chartered Accountant and a highly regarded figure in Punjab's policy and economic circles. With decades of experience in public finance, taxation, and strategic planning, he has been instrumental in shaping the state's economic and fiscal frameworks in recent years.

Known for his policy-oriented thinking and practical insights, Gupta has contributed significantly to Punjab's industrial, infrastructure, and investment development strategies. He is also associated with various professional bodies and has previously advised state governments on public-private partnerships (PPP), investment facilitation, and budget reforms.

Gupta's reappointment is being viewed as a move to ensure continuity in economic planning and policy implementation at a time when Punjab is aiming for industrial revival, agricultural diversification, and youth employment generation.

The Punjab Economic Policy and Planning Board is tasked with formulating strategic economic policies, assessing long-term growth plans, and providing expert advice to the state government on matters concerning development and resource allocation.

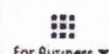
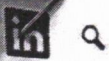
<https://infocommpunjab.com/ContactUs.aspx>

Contact Us

Punjab State Information Commission

- Red Cross Building, Near Rose Garden, Sector 16, Chandigarh
- Helpline 0172-2864100, 0172-2864105

COMMISSIONERS & REGISTRY BRANCH		
Name & Designation	Phone	Email ID
Sh. Inderpal Singh, CIC	0172-2864101	pcic20@punjabmail.gov.in
Sh. Sandeep Singh Dhaliwal, SIC	0172-2864112	psic23@punjabmail.gov.in
Sh. Virinderjit Singh Billing, SIC	0172-2864113	psic22@punjabmail.gov.in
Dr. Bhupinder S Batth, SIC	0172-2864120	psic25@punjabmail.gov.in
Sh. Harpreet Sandhu, SIC	0172-2864115	psic26@punjabmail.gov.in
Ms. Pooja Gupta, SIC	0172-2864116	psic21@punjabmail.gov.in
Deputy Registrar	0172-2864104, 124	dr.psic@punjabmail.gov.in
NOTE: For any inquiry / communication, Please write complete details like Name of the Commissioner, Case Number, Year, Date of hearing, etc. in SUBJECT and send it to respective EMAIL ID of the above mentioned Commissioner(s).		



Vaibhav Aggarwal · 3rd
Partner at Singla Mandeep & Associates

- Singla Mandeep & Associates
- Panjab University

Chandigarh, Chandigarh, India · Contact info
500+ connections

Message

+ Follow

More

Connect if you know each other

Connect

Highlights



You both studied at Panjab University
Vaibhav started at Panjab University after you started

Message

About

PRESENT

Independent practice as Chartered Accountant dealing exclusively in Income Tax litigation and tax planning. Majority clients of real estate sector. Associated with CA...

Activity

502 followers

Vaibhav hasn't posted yet

Recent posts Vaibhav shares will be displayed here.

Show all activity →

Experience



Partner
Singla Mandeep & Associates · Full time
Dec 2018 Present · 6 yrs 8 mos
Panchkula

 **Chartered Accountant**
Aggarwal Vaibhav & Associates
Aug 2016 - Dec 2018 · 2 yrs 5 mos
Chandigarh Area, India
PROPRIETOR

 **Chartered Accountant**
S KUMAR GUPTA & ASSOCIATES
Sep 2016 - Apr 2018 · 1 yr 8 mos
Chandigarh, Chandigarh, India
Audit Associate & Tax Representative

 **Chartered Accountant**
VDH & Associates
Jul 2016 - Mar 2018 · 1 yr 9 mos
Chandigarh Area, India
Audit Associate & Tax Representative

 **Article Assistant**
Aaryaa & Associates
May 2013 - Jun 2016 · 3 yrs 2 mos
Chandigarh Area, India

Education

 **Panjab University**
Bachelor of Laws - LLB
2016 - 2019

 **The Institute of Chartered Accountants of India**
Chartered Accountant
2011 - 2016

Show all 3 educations →

Licenses & certifications

 **Certificate course on Concurrent Audit of Banks**
The Institute of Chartered Accountants of India
Issued Feb 2018

 **GST EXPERT**
ALDINE CA / CS Classes, Mumbai
Issued Jul 2017

Show all 3 licenses & certifications →

Volunteering

 **FOUNDER DIRECTOR**
CHARTERED ASSOCIATION FOR SOLIDARITY
Aug 2020 - Present · 5 yrs
Social Services

This is a Section 8 company formed exclusively for receiving contributions from Chartered Accountants across the country and using these funds for...

Skills

Microsoft Office

6 endorsements

Management

1 endorsement

Show all 6 skills →

Languages

English

Full professional proficiency

Hindi

Professional working proficiency

Show all 3 languages →

Interests

Top Voices

Companies

Groups

Newsletters

Schools



Bill Gates · 3rd

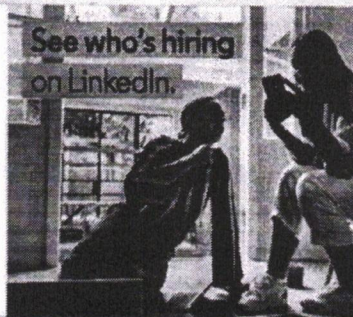
Chair, Gates Foundation and Founder, Breakthrough Energy

38,206,089 followers

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Causes

Children • Economic Empowerment • Education • Environment • Poverty Alleviation • Social Services



More profiles for you



CA Mayank Gupta · 3rd

Practicing Chartered Accountant · Specialising in GST and Forensic Audit

+ Follow



Manan Jain · 3rd

CA Finalist

Message



CA Ashima Singla · 2nd

BDO || Chartered Accountant || B.Com(Hons)

+ Follow

 **Poonam S Kumar** · 3rd
Recruiter at Spectraforce Technologies

[Message](#)

 **CA.Sandeep Singla** · 3rd
Managing Partner, Sandeep Singla & Associates, Chartered Accountants

[Message](#)

[Show all](#)

People you may know
From Vaibhav's school

 **Dr. Pramod Kumar** 
Chairperson at Institute for Development and Communication (IDC) and
Centre for Advanced Studies in Social Science and Management(CASSM)

[Connect](#)

 **Ritu Kamal Aggarwal**
Joint Director (Systems)/Scientist 'D' at NIELIT

[Connect](#)

 **Pawan Babbar**
Barrister, Solicitor and Notary Public at Babbar Law Professional Corporation

[Connect](#)

 **Dr (Er)Y.K. Anand**
Accomplished Technical Vocational Education & Training (TVET) Consultant
in Planning, Development & Transformation...

[Connect](#)

 **Ramanjit Kaur Johal** 
former Director Research,; Dean International & Chairperson, Department of
Public Administration at Panjab University

[Connect](#)

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ANNEXURE-5

CIN: U55100CH2008PTC031472

PAN: AAFCM9540H

Last Filing with ROC: 31 Mar, 2023

ABOUT CORPORATE DIRECTORS OPEN CHARGES

STRUCTURE HIGHLIGHTS FINANCIAL PEER COMPARISON CHARGE DETAILS COMPLIANCE CHECKS REFERENCE DOCUMENTS

DIRECTORS LIST

	Name	DIN	Present Designation	P.D.A.D	O.A.D	Cessation Date
1.	SANDEEP KUMAR	03528333	Additional Director	5 May, 2011	5 May, 2011	
2.	PREM SINGH RANA	02280050	Director	8 Jun, 2013	8 Jun, 2013	
3.	POOJA GUPTA	02956788	Additional Director	5 May, 2011	5 May, 2011	11 Jun, 2011
4.	PANKAJ GUPTA	00210691	Director	31 Dec, 2008	31 Dec, 2008	30 May, 2011
5.	MONICA GUPTA	00713524	Director	31 Dec, 2008	31 Dec, 2008	30 May, 2011

Subject : Re: Annual General Body Meeting - 12th July, 2025 at 11:30am:: SHARING MY INPUTS AS ADVISED BY DEEPAK SHARMA NOT TO ATTEND, POINTS ALREADY SHARED WITH SUNIL GUPTA JI SOMETIME BACK ALSO

Thu 10-07-2025 20:58

From : bhupinder singh bhupinder3126@gmail.com

TO: RG <RG@tridentindia.com>

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Respected Life Members,

Good evening & hope all are looking forward to meeting our new team of office bearers on 12th July, 2025 at AGM.

I became curious to go through the Balance sheet (2024-25) of **PCA (PUNJAB CRICKET ASSOCIATION)** after reading the emails of Sh. Rajinder Gupta ji (Former President) and Sh. Sunil Gupta ji (Treasurer & officiating Secretary, PCA), both dated 9th July, 2025.

Observations: - M/s Singla Mandeep & Associates CA (FRN-028805N, Partner Sh. Vaibhav Aggarwal CA, M.No. 542566) was appointed as "Auditor" of PCA for 2024-25 period and it has audited the financial statements of the association which comprises the Balance sheet as at 31-03-2025 along with statement of Income & expenditure for the year then ended. Good job done by the Auditor.

Further, on checking the **LinkedIn account of Sh. Vaibhav Aggarwal CA (Partner M/s Singla Mandeep & Associates CA)**, it has been noticed that he has worked with various organisations in the past. (enclosed herewith as Annx-A).

I hope that the previous & current office bearers of PCA have no prior relationship with the above-mentioned Auditor and proper procedure as per PCA Constitution as per Chapter "Conflict of Interest" was followed.

PCA Constitution -Chapter "Conflict of Interest"-Point No.1(IV) mentions: -

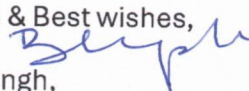
Prior Relationship: - "When the individual has a direct or indirect independent commercial engagement with a vendor or service provider in the past, which is now to be engaged by or on behalf of PCA".

Further the Constitution mentions that within a period of 15 days taking any office under the PCA, every individual shall disclose in writing to Apex council any existing or potential event that may be deemed to cause a conflict of interest and the same shall be uploaded on the website of PCA.

I am sure all previous office bearers must have given this undertaking to the association earlier but the same is not available on the website of PCA as required by the constitution. It makes working of the association transparent and confusions if any are removed.

Thanks & Best wishes,

Bhupinder Singh,

 8/19/09/2025

Life Member PCA

Former Indian Cricketer & Former National Selector, BCCI