

IN THE OFFICE OF OMBUDSMAN-CUM-ETHICS OFFICER

PUNJAB CRICKET ASSOCIATION

NEW CHANDIGARH (MULLANPUR)

Complaint No. 03 of 2025

Instituted on 19.09.2025

Decided on 10.03.2026

- 1. Bhupinder Singh S/o Sh. Gurcharan Singh**
- 2. Ishan Malhotra S/o Sh. Pawan Kumar Malhotra**

.....Complainants

Versus

- 1. Sh. Sunil Gupta son of Late Sh. R.D. Gupta**
- 2. Smt. Pooja Gupta wife of Sh. Sunil Gupta**
- 3. Sh. Vaibhav Aggarwal, Chartered Accountant**
- 4. M/s Singla Mandeep and Associates**
- 5. M/s Megha (MOH) Foods Private Limited**
- 6. M/s Food Craft through its Proprietor Sandeep Sharma**
- 7. Punjab Cricket Association through its Honorary Secretary**

.....Respondents

SUBJECT: 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.

Present: None

Order

- 1. Instant Complaint has been preferred by S/Sh. Bhupinder Singh and Ishan Malhotra claiming them to be Life Members of the Punjab Cricket Association for short PCA invoking Rule 45 of the Memorandum of Association as well as Rules and Regulations of PCA alleging 'Conflict of Interest' and 'Intractable Conflict of Interest' against Sh.**

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Sunil Gupta, Treasurer and Members of Apex Council and an Office Bearer (Treasurer) of PCA.

2. In nutshell the case projected by the complainants is that the Respondent no. 1 has been serving as Treasurer of PCA with effect from 12.07.2025 and had also held the same office during the preceding term 2022-2025 as Treasurer. He is entrusted with signing audited accounts, preparing budgets, operating bank accounts and presenting financial statements before the Apex Council as well as General Body of PCA, as enshrined under Rule 15 read with Rule 30 of the Memorandum of the Association / Constitution of the PCA. Simultaneously, he also holds the position of Vice Chairman of the Punjab State Economic Policy and Planning Board with Cabinet Rank since August 2022 and as such, he wields considerable influence in the PCA and Government. Even his wife Mrs. Pooja Gupta, Respondent No. 2 is also serving as Member, Right to Information Commission, who was previously an Additional Director of the company namely M/s Megha Foods Pvt. Ltd. during the period May 2011 to June 2013. Non-disclosure of the previous association of Respondent No. 1 with M/s Singla Mandeep and Associates and M/s Megha Foods Pvt. Ltd., who are awarded as by way of an appointment as an auditor and the catering contract respectively by the PCA is violation of Rule 45 (2) and (3).
3. A close scrutiny of the complaint transpires that broadly allegations unfolded by the complainants are twin fold i.e. (a.) appointment of Statutory Auditors namely M/s Singla Mandeep and Associates as the Auditors of the PCA and (b.) non disclosure of previous association of Mrs. Pooja Gupta, respondent no. 2 with food vendor M/s Megha Foods Pvt. Ltd. of PCA.
4. As regards the appointment of M/s Singla Mandeep and Associates as an Auditor of the PCA, it has been alleged that one of its partners is Mr. Vaibhav Aggarwal, Chartered Accountant Membership No. 542566, who was an intern/trainee to Mr. Sunil Gupta, Treasurer and remain associated with him for a considerable period. But this previous professional association with Mr. Vaibhav Aggarwal with Respondent No. 1 was not disclosed by the Respondent No. 1 at or prior to the appointment of M/s Singla Mandeep and Associates, thereby compromising independence of audit process.
5. As regards another allegation i.e. non-disclosure of previous association of Mrs. Pooja Gupta with M/s Megha Foods Pvt. Ltd i.e. Respondent No. 5, it has been averred that Mrs. Pooja Gupta had served as Additional Director of M/s Megha Foods Pvt. Ltd from May 2011 to June 2013, which was awarded catering contracts for major events. This

previous association was not disclosed by the Respondent No. 1 at any point of time to the Apex Council or the General Body of the PCA and further that M/s Food Craft a proprietorship of Mr. Sandeep Sharma alias Sandeep Kumar is also a promoter and main/substantial shareholder of M/s Megha Foods Pvt. Ltd which was awarded catering contracts by PCA including the IPL 2025 matches in Punjab and Sher-E-Punjab T20 Cricket League. Thus, all the circumstances collectively constitute conflict of interest and intractable conflict, so as to attract Rule 45 (3).

6. Notice of the complaint was issued to the respondents and in response thereof, the respondents appeared and resisted the complaint and also filed their written replies to the complaint denying all the allegations and praying for dismissal of the complaint.
7. The Respondent 1 and 2 filed reply raising preliminary objections that is the complaint is not sustainable at all and is merely a frivolous attempt to malign their image and that there is no supportive evidence in respect of either of the allegations to bring it within the ambit of 'Conflict of Interest' as defined in PCA rules and further that the holding of Cabinet rank or his status as an Vice Chairman of Punjab State Economic Policy and Planning Board and that the position of his wife as a Member of Right to Information Commission around account of their experience in field of finance and social activity and these positions do not affect their performance of the functions of the PCA.
8. On merits it has been clarified that the directorship of his wife of M/s Megha Foods Pvt. Ltd ended in the year 2013 with no shareholding or continuing financial interest thereafter and that she has no concern at all with M/s Food Craft. Moreover, awarding of catering contracts fall within the domain of the Sectary, PCA and administrative wing. Even no major contract was awarded to M/s Food Craft for IPL 2025 as alleged and in fact food catering contracts in IPL are awarded by the franchise owner (in this case Kings XI Punjab and not the PCA). Otherwise also under Rule 15 (3) (h) of PCA all the decisions on such matter are taken up the Hony. Secretary, PCA.
9. As regards an allegation that Mr. Vaibhav Aggarwal remained as an intern/ trainee or under articleship of Respondent No. 1, it has been emphatically denied and has submitted that no articleship or relationship ever existed between him and Mr. Vaibhav Aggarwal, CA. In fact, articleship was done by Mr. Vaibhav Aggarwal from some other firm as is evident from the certificate duly confirmed by Institute of Chartered Accountant of India for brevity ICAI. It has also been submitted that Linked In reference given by the complainants is not a conclusive proof of employment or fiduciary

relationship. Moreover, auditors' appointment was pursuant to AGM authorization dated 22.09.2024 and no financial irregularity, audit discrepancy or loss to the PCA has been indicated in the entire complaint.

10. Similarly, the respondent no. 3 and 4 has also categorically denied all the allegations and has submitted that no professional subordination and fiduciary association existed between him (Mr. Vaibhav Aggarwal) and Respondent No. 1. It has been also made clear that he never remained as an intern with Mr. Sunil Gupta or his firm M/s S. Kumar Gupta and Associates. Internship in CA course is governed by CA regulations and requires due process and procedure to be followed. In fact, he completed his internship with M/s Aryaa and Associates, Chartered Accountants and even after completion of his articleship/internship with aforesaid firm, no employment was ever taken up by him with any other chartered accountant firm. In this regard, a certificate has been annexed with the reply duly verified by the Office Bearer of ICAI, Chandigarh.

11. The Respondent No. 5 and 6 filed replies through Mr. Sandeep Sharma submitting that Mrs. Pooja Gupta, Respondent No. 2 was appointed as Additional Director of M/s Megha Foods Pvt. Ltd. for a short period and was not provided with any commercial befits whatsoever. Moreover, she resigned from the directorship more than a decade ago i.e. in the year 2013 and further that there is no connection/relation exists whatsoever either with the Respondent No. 1 or his wife that too, a commercial one.

12. The Respondent No. 7 Punjab Cricket Association (PCA) filed its reply admitting to the extent that the complainants are Life Member of the PCA. But it has been alleged that the soon after the election notice was issued and circulated, the complainants in order to malign the reputation started filing frivolous complaints and circulating the same to the members of the PCA. In fact, the appointment of auditor was duly authorized by the General Body, no financial impropriety or irregularity was established. Instant complaint is based on conjunctures and surmises, as well as on political revelry. Rather the role of the auditors in this case has been appreciated by all concern as such Rule 45 of PCA is not at all attracted and the respondents accordingly prayed for the dismissal of the instant complaint.

13. No rejoinder to any of the replies has been opted by the complainants to be filed and the parties are ready to address the arguments on the basis of the pleadings as well as the documents which has been relied by them in support of their respective claims and

further that the documents which have been produced in sealed cover be gone through by this Forum before deciding the matter.

14. I have meticulously gone through the pleading documents on records as well as the documents which have been presented by the Ld. Counsel of Respondent No. 7 PCA in a sealed cover. The points for determination in this complaint may be summed up as under:

- A. Whether, M/s Singla Mandeep and Associates had a prior professional relationship with Respondent No. 1 and its appointment as and an Auditor was vitiated by conflict of interest as alleged.
- B. Whether, non-disclosure of past directorship of M/s Megha Foods Pvt. Ltd namely Mrs. Pooja Gupta constitutes an intractable conflict warranting removal of Respondent No. 1.
- C. Relief

15. The contention of one of the complainants Mr. Bhupinder Singh who addressed arguments is that Mr. Vaibhav Aggarwal, Chartered Accountant – respondent no.3 was an article assistant /intern of M/s S. Kumar Gupta and Associates and at present is the partner of M/s Singla Mandeep and Associates, which was appointed as an Auditor of PCA but this fact was not disclosed before its appointment to the Apex Council or the General Body of the Association. In fact, the Respondent No. 1 in his previous as well as the present term using his influence was instrumental in appointment of one of his interns and previously associated Chartered Accountant partnership firm i.e. Respondent No. 4. Annual General Body meeting of PCA was held on 22.09.2024 at PCA, New International Cricket Stadium New Chandigarh where the Hony. Secretary informed the house that as per the Memorandum of the Association and Rules and regulation of the PCA the auditor(s) is/are to be appointed by the General Body but after discussion Hony. Secretary and Hony. Treasurer was authorized to appoint the Statutory Auditors of the Association for the year 2024-25, as well as to fix their remuneration. And subsequent thereto Mr. Vaibhav Aggarwal, who remained associated as intern and is partner of M/s Singla Mandeep and Associates was given the opportunity and the aforesaid firm was appointed as an Auditor, that too without disclosing without previous relationship.

16. Similarly, Mrs. Pooja Gupta was formerly an Additional Director of M/s Megha Foods Pvt. Ltd from May 2011 to June 2013 was also granted catering contract without

disclosing her previous professional relationship with Respondent No. 1 and further that she is also a promoter and main/substantial shareholder in M/s Food Craft, who is otherwise shown to be a proprietorship firm of Mr. Sandeep Sharma alias Sandeep Kumar, who was awarded catering contracts for major PCA events including the IPL 2025. In this context, Mr. Bhupinder Singh has also referred to the various documents Annexure A-1 to A-6 particularly the LinkedIn Account Annexure A-4 showing Mr. Vaibhav Aggarwal to be the partner of M/s Singla Mandeep and Associates and Audit Associate and Tax Representative of M/s S. Kumar Gupta and Associate and Annexures A-5, the list of directors of M/s Megha Foods Pvt. Ltd showing Mrs. Pooja Gupta as Additional Director during a period 05th May 2011 to 11th June 2013. On the basis of these arguments, complainant has summed up his arguments that since there is non-disclosure of actual and real facts which is violative of Rule 45 (2) and (3) of PCA Constitution. The Conflict of Interest which is intractable one stands fully established. As such, Respondent No. 1 deserves to be removed from PCA.

17. On the other hand, it has been submitted by the Ld. Counsel(s) for the Respondents that instant complaint is nothing but a bundle false and frivolous allegations just to tarnish the image and reputation of the PCA and particularly, the Respondent No. 1 on account of political revelry. In fact, on 30.06.2025 similar allegation via email were levied by one Sh. Rakesh Handa to all members of PCA, which was discussed in detail in AGM and it was observed that such complaints were being filed merely to malign the image of the Association and the same held no water at all. Accordingly, it was decided that suitable action in the appropriate court should be taken against such frivolous complaint and complainants. Mr. Bhupinder Singh was also one of the parties who supported Mr. Rakesh Handa and subsequently the present complaint was moved.

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18. As regards the appointment of M/s Singla Mandeep and Associates as Auditors of the PCA, this Hony. Secretary and Hony. Treasurer were authorized by the General Body to appoint auditor for the PCA, it was only thereafter the appointment of M/s Singla Mandeep and Associates was made. No doubt Mr. Vaibhav Aggarwal is one of the partners of the said firm but he never remained as an article assistant /internee with firm M/s S. Kumar Gupta and Associates. It has been contended that LinkedIn profile is not a substantive evidence and cannot be utilized against the Respondent No. 1 without further proof. Moreover, there is a specific stand taken by the Respondent No.3 he never remains an intern/trainee or under articleship of the Respondent No. 1 rather he has placed on record a certificate duly cross verified by ICAI annexed as A of his reply.

19. So far as the professional or commercial relationship of M/s Megha Foods Pvt. Ltd. or Mrs. Pooja Gupta is concerned, it has been submitted by the Ld. Counsel that Mrs. Pooja Gupta left the directorship way back in the year 2013. Thereafter, she has no concern with aforesaid catering firm. Similarly, she has nothing to do with M/s Food Craft, which is the sole proprietorship of Mr. Sandeep Sharma alias Mr. Sandeep Kumar. The Respondent No. 1 was also not an office bearer during the period, his wife Mrs. Pooja Gupta remained the Additional Director of M/s Megha Foods Pvt. Ltd. While concluding arguments on behalf of the Respondents it has been submitted that the complaint being false and frivolous and outcome of political revelry is liable to be dismissed.

20. I have weighed the rival contentions of the Ld. Counsel for the parties and have minutely scanned documents available on file. My findings on the points for determination referred to above are as under:

Point for determination No. A

It is an undisputed fact that M/s Singla Mandeep and Associates as an Auditor for PCA for the year 2024-25. It is also established on record that Annual General Meeting of PCA was held on 22.09.2024 in which Hony. Secretary and Hony. Treasurer of PCA was expressly authorized to appoint the Auditors. It was after the said authorization the appointment of aforesaid firm was made. The primary evidence relied upon by the complainant(s) is the record of LinkedIn profile, which depicts Mr. Vaibhav Aggarwal as Audit Associate and Tax Representative of M/s S. Kumar Gupta and Associates and further as partner of M/s Singla Mandeep and Associates. But this document is not perse-admissible and cannot be termed to be as substantive evidence. There is nothing on record to show that this profile was made available in LinkedIn with the concurrence of the Respondent No. 1 or his firm. Moreover, this document pales into insignificance in view of the certificate cross verified by the ICAI branch Chandigarh. According to the said certificate Mr. Vaibhav Aggarwal was an article assistant with Aryaa and Associates during his entire articleship period as mandated by ICAI from May 2013 to June 2016. Thus, stand taken by the complainant(s) in this regard stands falsified. Moreover, there is no evidence of manipulation of selection process, overriding competitive procedure, audit irregularity or financial loss to the PCA rather the work and conduct of the auditor/firm so appointed by the PCA has been appreciated. Reference in this regard can be made to Annexure C-6 i.e. an email circulated by the Complainant No. 1, who has clearly mentioned that 'Good Job done by the Auditors'.

There is also nothing on record to established that audit independence stood compromised. Accordingly, it is held that the complainant(s) is miserably failed to established any illegality and irregularity or impropriety in the appointment of the M/s Singla Mandeep and Associates as Auditor of PCA.

Point for determination No. B

Undisputably, Mrs. Pooja Gupta wife of Respondent No. 1 remained as an Additional Director of catering firm namely M/s Megha Foods Pvt. Ltd. during the period May 2011 to June 2013 but she resigned from the said post on 11th June 2013 as is evident from the document Annexure A-5 i.e. more than a decade ago. Moreover, during the said period the Respondent no. 1 was not an Office Bearer in any capacity in PCA and only joined PCA in the year 2023 as Treasurer. The catering contract regarding which the instant complaint has been logged relates to the year 2024-25, there is no evidence of current shareholding, control or financial benefit brought on record by the complainant(s). Though, during the course of arguments, Mr. Bhupinder Singh, Complainant has made an endeavor to connect Mrs. Pooja Gupta with catering firm M/s Food Craft Pvt. Ltd. but could not substantiate the same. M/s Food Craft Pvt. Ltd. is a proprietorship firm owned by Mr. Sandeep Sharma alias Sandeep Kumar, who has also taken a categorical stand that his proprietorship firm has nothing to do with Mrs. Pooja Gupta. Otherwise also a gap of more than a decade breaks proximity and remote past association without subsisting pecuniary interest does not constitute direct or indirect interest, as provided under Rule 45 of the Constitution of the PCA. Accordingly, it is observed that the complainant(s) are unable to establish either 'Conflict of Interest' particularly an intractable interest to proceed under Rule 45 and/or 46 of the PCA Constitution.

C. Relief

In view of my findings/observations referred to above, this Forum reaches at the conclusion that the complainant(s) have failed to prove the allegations levelled in the complaint. Thus, the complaint is dismissed with no order as to costs.

Pronounced

10-03-2026


(Jaspal Singh)
Former Judge, 10/03/2026

Punjab & Haryana High Court, Chandigarh
Ombudsman-cum-Ethics Officer, PCA