

# GRIEVANCE REDRESSAL POLICY OF IPA ICAI



**INSOLVENCY PROFESSIONAL AGENCY  
OF INSTITUTE OF COST ACCOUNTANTS OF INDIA**

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# **GRIEVANCE REDRESSAL POLICY**

## **1. INTRODUCTION**

Insolvency Professional Agency of Institute of Cost Accountants of India (“IPA ICAI”) a Section 8 company incorporated under the Companies Act, 2013 and registered under section 201 of the Insolvency and Bankruptcy Code, 2016 (“Code”) with Insolvency and Bankruptcy Board of India (“IBBI”).

Section 204 (f) of the Code provides that an Insolvency Professional Agency shall redress the grievances of consumers against Insolvency Professionals who are its professional members.

Section 196(2)(i) of the Code provides that IBBI may make model bye-laws to be adopted by insolvency professional agencies which may provide for, inter alia, a fair and transparent mechanism for redressal of grievances against members of insolvency professional agencies.

Section 205 of the Code mandates every insolvency professional agency shall make bye-laws which are consistent with the model bye-laws specified by IBBI.

The Insolvency and Bankruptcy Board of India (Model Bye-Laws and Governing Board of Insolvency Professional Agencies) Regulations, 2016 (“IBBI Model Bye Laws”) mandates every Insolvency Professional Agency to have a Governing Board and frame Bye Laws to regulate its procedure.

IPA ICAI has adopted the IBBI Model Bye Laws namely “Bye laws of Insolvency Professional Agency of Institute of Cost Accountants of India” (“IPA ICAI Bye Laws”).

Bye Law 8(1) (c) of the IPA ICAI Bye Laws provides for constitution of the Grievance Redressal Committee by the Governing Board comprising of three members out of whom at least one should be a professional member enrolled with IPA ICAI.

Bye Law 21(1) of IPA ICAI Bye Laws mandates IPA ICAI to necessarily formulate a Grievance Redressal Policy providing the procedure for receiving, processing, redressing, and disclosing grievances against the IPA ICAI or any professional member of the IPA ICAI by -

- a) any professional member of the Agency;
- b) any person who has engaged the services of the concerned professional members of the Agency; or
- c) any other person or class of persons as may be provided by the Governing Board.
- d) Pursuant to the aforesaid provisions the Governing Board of the IPA ICAI has constituted a Committee to ensure redressal of complaints/ grievances.

## **2. DEFINITIONS**

In this policy, unless the context otherwise requires:

- a) ‘IPA ICAI’ means Insolvency Professional Agency of Institute of Cost Accountants of India.
- b) ‘Aggrieved’ means a stakeholder who has filed a grievance with the Committee on failing to get his grievance redressed from the concerned Professional Member or the IPA ICAI.

- c) 'Bye Laws of IPA ICAI' means Byelaws of Insolvency Professional Agency of Institute of Cost Accountants of India;
- d) 'Board' means the Insolvency and Bankruptcy Board of India.
- e) 'Code' means the Insolvency and Bankruptcy Code, 2016.
- f) 'Complainant' means a stakeholder who has filed a complaint.
- g) 'Committee' means Grievance Redressal Committee of the IPA ICAI as may be constituted by the Governing Board from time to time.
- h) 'Grievance Redressal Officer' means nodal officer of IPA ICAI designated by Committee for handling grievance.
- i) 'Governing Board' means Governing Board as defined under Clause 4 (1 (c) of Bye laws of Insolvency Professional Agency of Institute of Cost Accountants of India ("IPA ICAI Bye Laws").
- j) 'IBBI' means the Insolvency and Bankruptcy Board of India;
- k) 'IBBI' Model Bye Laws' means model bye laws as contained in the Schedule to the Insolvency and Bankruptcy Board of India (Model Bye Laws and Governing Board of Insolvency Professional Agencies) Regulations, 2016;
- l) 'Mediator' means an independent person who acts to encourage and facilitate a resolution between the complainant/ aggrieved and the Professional Member enrolled with IPA ICAI or his/her associated person.
- m) 'Member' means member of the Committee and includes Chairperson of the said Committee;
- n) 'Policy' means the Grievance Redressal Policy of IPA ICAI;
- o) 'Professional Member' means professional member as defined in clause 4(1)(d) of the Bye laws of Insolvency Professional Agency of Institute of Cost Accountants of India ("IPA ICAI Bye Laws").
- p) 'Stakeholder' means any professional member of the IPA ICAI; any person who has engaged the services of the concerned professional members of the IPA ICAI; or any other person or class of persons as may be prescribed by the Governing Board.

The words and expressions used and not defined in this Policy, but defined in the Code, shall have the same meaning as assigned to them in the Code.

### **3. PRINCIPLES**

IPA ICAI's policy on grievance redressal is based on the following principles:

- a) Throughout the grievance redressal process, endeavour is to encourage resolution of grievance directly between the parties through mediation.
- b) Any person who has engaged the services of the concerned professional members of the IPA ICAI is always treated fairly.
- c) Grievances raised are dealt on time, as prescribed in the policy

### **4. SCOPE**

Policy is in line with Clause 22 as contained in Part VIII of the Schedule to IBBI Model Bye Laws and Bye Law 22 of Bye Laws of IPA ICAI which provides that the Grievance Redressal Policy shall provide for-

- (a) the format and manner for filing grievances;
- (b) maximum time and format for acknowledging receipt of a grievance;
- (c) maximum time for the disposal of the grievance by way of dismissal, reference to the Disciplinary Committee or the initiation of mediation;
- (d) details of the mediation mechanism;
- (e) provision of a report of the grievance and mediation proceedings to the parties to the grievance upon dismissal or resolution of the grievance;
- (f) action to be taken in case of malicious or false complaints;
- (g) maintenance of record of register of grievances made and resolutions arrived at; and
- (h) periodic review of the Grievance Redressal Mechanism.

## **5. HOW TO FILE GRIEVANCE/COMPLAINT**

1. A stakeholder, who wishes to file a complaint, shall file it with the IPA ICAI in Annexure I or II along with a demand draft for two thousand and five hundred rupees (Rs.2,500/-) drawn in favour of the "Insolvency Professional Agency of Institute of Cost Accountants of India" payable at New Delhi or an online acknowledgement of two thousand and five hundred rupees (Rs.2,500/-) paid to the credit of the IPA ICAI towards fee.
2. The complaint/ grievance and its enclosures should be filed in triplicate, duly signed by the Complainant/ Aggrieved and should be in English language. Any document/s in Hindi or in any Regional Language should be sent along with English translation thereof, duly verified as 'true copy'.

Provided that clause 1 & 2 above shall not be applicable to the complaints forwarded to IPA ICAI by the Board.

3. A Grievance or a complaint, as the case may be, shall be filed with the Grievance Redressal Officer of IPA ICAI as designated by the Committee within thirty days (30) of the occurrence of cause of action for the complaint/ grievance.

Provided that a complaint/ grievance may be filed after the aforesaid period, if there are sufficient reasons justifying the delay, but such period shall not exceed

further 15 days i.e. total 45 days. (GRO is authorized for condonation of delay.)

4. A stakeholder shall not file a complaint/ grievance where the subject matter of complaint/ grievance is pending before a court, tribunal, Board etc., as such complaints/ grievances will not be entertained by the Grievance Redressal Officer and shall be closed on its receipt by the Grievance Redressal Officer.
5. Every stakeholder filing a complaint/ grievance shall make a declaration that the subject matter of complaint/ grievance is not pending before any court, tribunal etc.
6. Complaints/ Grievances shall be communicated in the prescribed format (Annexure I or II as the case may be), which is also available on the IPA ICAI website. The complaint(s)/ grievance(s) should be submitted through the following modes:
  - By sending an email, with the word “Complaint/ Grievance” recorded in the subject head, to [gro@ipaicmai.in](mailto:gro@ipaicmai.in)
  - By letter to:  
**Grievance Redressal Officer,  
Insolvency Professional Agency of  
Institute of Cost Accountants of India –  
22, Institutional Area, Lodi Road, New Delhi-110003**

A stakeholder filing complaint/ grievance may request the Committee to keep the identity confidential and in that case the Committee shall keep it confidential unless its disclosure is necessary for processing the complaint/ grievance.

## **6. REGISTRATION OF GRIEVANCE/COMPLAINTS**

A unique grievance redressal number will be allocated by Grievance Redressal Officer of IPA ICAI to each grievance received either through email or letter and an acknowledgement on the prescribed format (Annexure III) sent by email/post as per details provided by the complainant/ aggrieved.

Where the Grievance Redressal Officer is in receipt of more than one complaint/ grievance in the same matter, it may club such grievances together for their disposal.

The Grievance Redressal Officer shall not take cognizance of any anonymous grievance.

## **7. ACKNOWLEDGEMENT**

An acknowledgement shall be sent by Grievance Redressal Officer to the complainant/ aggrieved within five (5) working days of the receipt of the complaint/ grievance and shall contain:

- Date of receipt of grievance;
- Unique Redressal Grievance Number;
- Name, Designation and Contact details of Grievance Redressal Officer.

## **8. ROLES AND FUNCTIONS OF GRIEVANCE REDRESSAL OFFICER.**

1. The Committee will designate an officer as the Grievance Redressal Officer who will be the Nodal Officer for dealing with all complaints/ grievances.

2. Handling of Grievances/ Complaints:

- a) On receipt of complaint The same shall be scrutinized for completeness by Grievance Redressal Officer who may request for additional information or clarification(s) in this regard.
- b) The copy of complaint/grievance shall be forwarded to respondent for his reply within 5 days with supporting documents, if any.
- c) Documents/Reply received in above para (b) will be forwarded to the complainant for information.
- d) The complainant/ aggrieved and Professional Member or his/ her associated person or the IPA ICAI shall submit the information and records sought by the Grievance Redressal Officer within 15 days thereof.
- e) Once the complaint / grievance application is deemed to be complete, the Grievance Redressal Officer may close the complaint/ grievance on any of the grounds stipulated herein below subject to the approval of GRC and accordingly inform the same to the Complainant/ aggrieved as well as the Professional Member against whom the complaint/ grievance is filed.

### **GROUND OF CLOSURE OF COMPLAINT / GRIEVANCE BY THE GRIEVANCE REDRESSAL OFFICER**

- If the aggrieved/ complainant has not responded or failed to provide the full information / documents sought; within 15 days of the receipt of any written communication from GRO seeking further details/clarification.
- If the Grievance Redressal Officer is of the opinion that no prima facie case exists against the Professional Member or his/ her associated person.
- Where the aggrieved/ complainant has withdrawn his/her complaint / grievance;
- Where the subject matter of complaint / grievance is pending before a court, tribunal, Board etc.
- Where the complaint / grievance has been resolved by court, tribunal, Board etc.

- Where the aggrieved/complainant satisfied with the reply submitted by the respondent
- f) The details of complaints/ grievances closed by the Grievance Redressal Officer shall be placed before the Grievance Redressal Committee for approval.
  - g) On receipt of complaint / grievance against IPA ICAI, the matter will be referred directly to the Committee by the Grievance Redressal Officer in consultation with the Managing Director/Chief Executive Officer of IPA ICAI.
  - h) However, in all cases the Grievance Redressal Officer shall place the complaint/grievance along with documents before the Committee with recommendation for consideration and further necessary action.
  - i) If the Committee is of the view that any complaint/ grievance closed by the Grievance Redressal officer requires to be reconsidered then the Committee shall reopen such complaints/ grievances.
  - j) The role and functions of Grievance Redressal Officer may be specified by the Committee from time to time.
  - k) The Grievance Redressal Officer shall refer the matter or place the matter before Grievance Redressal Committee for their decision either in the physical meeting or through electronic mode within 21 days from the date of receipt of Complaint/Grievance.

## **9. INDEPENDENCE OF MEMBERS**

- i. Every member, who is directly or indirectly concerned or interested in any complaint/ grievance coming up for consideration at the meeting of the Committee, shall, as soon as possible, after relevant circumstances have come to his knowledge, disclose the nature of his interest at such meeting and such disclosure shall be recorded in the proceedings of the meeting of the Committee and the Member shall not take part in any deliberation or decision of the meeting of the Committee with respect to that complaint/ grievance only.

In this regard, expression “directly or indirectly” shall include any concern or interest of a Member either by himself or through his relative within the meaning of section 2(77) of the Companies Act, 2013 or by reason of being a partner or director of that concern.

- i. In relation to sub clause (i), every Member of the Committee shall declare at the starting of the meeting that the Member is not directly or indirectly concerned or not interested in any complaint/ grievance coming up for consideration and the said declaration shall be recorded in the proceedings of the meeting of the Committee.
- ii. Declaration of independence to be signed by every participating member of the committee (Annexure -4)

## **10. GRIEVANCE REDRESSAL MECHANISM**

(i) On receipt of complaint/ grievance against IPA ICAI, the matter shall be referred directly to the Committee by the Grievance Redressal Officer in consultation with the MD of IPA ICAI.

(ii) Once the complaint / grievance is received against Professional Member and the Grievance Redressal Officer is of the view that the said complaint/ grievance is complete in all respects and the substance of the complaint / grievance is such that prima facie case exists against the Professional Member or his/ her associated person and the same cannot be closed then the Grievance Redressal Officer shall place the complaint / grievance along with documents before the Committee with recommendation for consideration and further necessary action.

(iii) The Committee, after examining the complaint/ grievance, the observations of the Grievance Redressal Officer and the facts associated with it shall take a decision recording the reasons thereof and may:

- a) Dismiss the complaint/ grievance if it comes to conclusion that the complaint/ grievance is devoid of merit by recording its reasons briefly, or  
Refer to the Secretariat (Managing Director) of the agency, which shall authorize an officer for issuance of show cause notice, in such format as may be prescribed, at the last known address of the professional member updated in the records of IPA ICAI requiring the professional member, to, inter alia, submit a reply in his defence within 2 weeks of receipt of the show cause notice, along with supporting documents, if any, failing which, the Disciplinary Committee shall proceed on the basis of material available on record.
- b) Refer the matter to the Disciplinary Committee, if deemed appropriate, or  
Direct the parties to seek mediation as a means of redressal of complaint/ grievance procedure of handling mediation is detailed below in the policy.
- c) Where the complaint/ grievance has not been resolved through mediation as per clause 11 of the policy, the Committee shall decide and dispose of the complaint/ grievance by recording reasons thereof.
- d) Approve the closure of complaint/ grievance as decided by the Grievance Redressal Officer
- e) The Grievance Redressal Committee shall have the inherent power to reopen the complaint/ grievance closed by the Grievance Redressal Officer if the Committee is of the view that the complaint/ grievance requires to be considered by the Committee.

## **10.1 TABULAR CHART OF GRIEVANCE REDRESSAL MECHANISM**

<b>S.NO</b>	<b>MECHANISM</b>	<b>TIMELINE</b>
1	No. of days within which grievance or complaint shall be filed with Grievance Redressal Officer (GRO)	30+15=45 days
2	No. of days within which the GRO acknowledges complaint	5days
3	No. of days within which information and records sought by GRO to be submitted by either party .	15days
4	No. of days within which GRO closes the matter or places before Grievance Redressal Committee	21 days
5	No. of days for closure of matter from the date of receipt of complaint/grievance by GR Committee	45days

## **11. PROCEDURE FOR HANDLING MEDIATION**

- a. In cases where the Committee directs the parties to the complaint/ grievance to seek mediation as a means of redressal of complaint/ grievance, the Grievance Redressal Officer shall intimate the decision of Committee to parties to resolve their complaint/ grievance through mediation and enquire from the parties about their willingness to participate in the mediation process to resolve the complaint/ grievance.
- b. The committee will propose a name of Mediator for mediating between them from the Panel of Mediators consisting of Professional members of IPA ICAI.
- c. Where, the parties are unable to agree on a sole mediator, the Committee may nominate the mediator, as it deems fit.
- d. In case of mediation process initiated by the Committee, the Mediator shall ensure to resolve the complaint/ grievance
- e. Where the mediation process has been concluded, the mediator shall provide a report stating details and outcome of the mediation to the Grievance Redressal Officer to be placed before Committee as well as the concerned parties.
- f. Upon receipt of report from mediator, GRO will forward it to the concerned parties and committee shall decide and dispose of the complaint/ grievance by recording reasons thereof.

## **12. CLOSURE OF GRIEVANCE**

(i) All complaints/ grievances shall be monitored and marked as closed only after resolution of the complaint/ grievance or on the basis of decision of the Committee after disposal of complaint/ grievance by recording reasons thereof.

(ii) The Committee shall close the complaint/ grievance within forty-five days from the date of its receipt.

(iii) The Committee shall have the inherent powers to reopen the complaint / grievance closed by the GRO if the Committee is of the view that the complaint/ grievance so closed requires consideration.

(iv) The complaint/ grievance shall be closed by the Committee on any of the following grounds after recording reasons thereof:

- a. where the complainant/ aggrieved has withdrawn his/her complaint/ grievance;
- b. where the complaint/ grievance has been resolved during the mediation proceedings.
- c. if the complainant/ aggrieved has not responded or failed to provide information/ documents sought by the Grievance Redressal Officer;
- d. where the Committee has dismissed the complaint/ grievance if it is of the opinion that no prima facie case exists and the complaint/ grievance is devoid of merit;
- e. where the matter has been referred by the Committee to Disciplinary Committee of IPA ICAI
- f. where the subject matter of complaint/ grievance is pending before a court, tribunal, Board etc.
- g. Approve the complaints/ grievances closed by the GRO

Parties shall be intimated about closure of complaint/ grievance by providing a letter briefly detailing the facts and circumstances of handling the complaint/ grievance.

In case the Committee, on investigation of the complaint/ grievance, finds that a false grievance/ complaint has been made or that a grievance/complaint has been made with a malicious intent, the Committee shall take such reasonable steps as they deem necessary to curb the initiation of such false and/or malicious complaints/ grievances in the future.

However, a mere inability to provide adequate proof to substantiate the complaint/ grievance shall not be construed as false and malicious complaint/ grievance.

### **13. FOLLOW- UP MECHANISM**

The order of the Grievance Redressal Committee will inter- alia contain the following directions:

*“The complainant and the respondent to provide status of compliance, resolution of the grievance and implementation of the order of the Grievance Redressal Committee within 60 days from the date of the order.”*

### **14. REGISTER OF COMPLAINT/GRIEVANCE**

There shall be a register of complaints/ grievances stating details of complaints/ grievances made and the resolutions/settlements arrived at with regard to those complaints/ grievances. In case, complaint/ grievance has not been resolved and the matter has been referred to Disciplinary Committee, register of complaints/

grievances shall provide for status of the same and be updated regularly. The register of complaints/ grievances may be maintained either in physical or electronic mode.

## **15. PERIODIC VIEW OF GRIEVANCE REDRESSAL MECHANISM**

The Committee shall review the working and efficiency of the grievance redressal mechanism at least once in every quarter. The grievance redressal mechanism contained in this Policy may be amended from time to time.

### **Annexure-I**

#### **GRIEVANCE REDRESSAL FORMAT**

##### **(Against Professional Member of IPA ICAI)**

To ,  
The Grievance Redressal Officer,  
Grievance Cell, Insolvency Professional  
Agency of Institute of Cost Accountants of  
India, Lodhi Road New Delhi 22, Institutional  
Area, Lodi Road, New Delhi-110003

#### **DETAILS OF AGGRIEVED**

1. Name of the Complainant:
2. Designation (if any) of the Complainant:
3. Registration Number (if any):
4. Identity Proof of the Complainant: Aadhar No./Pan No./Voter ID
5. Name of Authorized Representative if complaint is filed on behalf of the complainant.
6. Identity of the Authorized Representative: Aadhar No./Pan No./ Voter ID
7. Complete address for correspondence with the Complainant/ Authorized Representative (along with Email ID and Mobile No.):
8. Relationship, if any, with the Professional Member against whom the complaint/is lodged. Please specify details:

#### **DETAILS OF PROFESSIONAL MEMBER AGAINST WHOM COMPLAINT/REDRESS IS SOUGHT**

1. Name of Professional Member:
2. Registration Number (if available):
3. Name of the Entity (if any):
4. Complete address for correspondence of the professional member/ (along with Email ID and Mobile No.):

### **DETAILS OF COMPLAINT**

1. Name of the Corporate Debtor/ Debtor (Individual and Partnership Firm) and details of the case viz., case name, case number, location of National Company Law Tribunal (NCLT)/ National Company Law Appellate Tribunal (NCLAT), relevant order passed by NCLT/NCLAT, if any, to which the complaint/ grievance relates:
2. Details of the act contravening the provisions of code, rules, regulations, circulars, notifications, conduct of Professional Member that has caused the suffering to the complainant/ aggrieved including date of occurrence of complaint/:
3. Details of suffering, whether pecuniary or otherwise, the complainant/ aggrieved has undergone:
4. How the conduct of Professional Member has caused the suffering of the complainant/ aggrieved:
5. Is complaint filed within 45 days of occurrence of the cause of action for the complaint? If not explain the reason for delay.
6. Details of efforts to get the complaint/ grievance redressed from Professional Member as the case may be and why the response, if any, of the Professional Member is not satisfactory.
7. Any other relevant information:
8. Supporting documents to the complaint/ grievance, if any (Please provide as annexures to this form)
9. Details of Fees Paid ( Proof of Fees Paid Rs. 2500/-):
10. Whether the complainant wishes to keep his identity confidential?
11. List of documents attached

### **Verification**

I, \_\_\_\_\_ the complainant/ aggrieved, do hereby declare that

what is stated above is true to the best of my knowledge and belief. I also declare that subject matter of complaint/ grievance raised above is not pending before any court, tribunal, board, authority etc.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ at  
\_\_\_\_\_

**Date :**

**Name and Signature of the  
complainant/ Aggrieved**

**Place :**

**NOTE:**

- 1. Only a complaint/ against Professional Member enrolled with IPA ICAI should be submitted.**
- 2. The complaint/ and its enclosures should be filed in triplicate, duly signed by the Complainant/ Aggrieved and should be in English language. Any documents in Hindi or in any Regional Language should be sent along with English translation thereof, duly verified as 'true copy'.**
- 3. Grievance shall be sent to :**  
Grievance Cell, Insolvency Professional  
Agency of Institute of Cost Accountants of  
India, Lodhi Road New Delhi  
22, Institutional Area, Lodi Road, New Delhi-110003  
**and/or**

**E-mail: [gro@ipaicmai.in](mailto:gro@ipaicmai.in)**

**Annexure II**  
**GRIEVANCE REDRESSAL FORMAT**  
**(Against IPA ICAI)**

To ,  
The Grievance Redressal Officer,  
Grievance Cell, Insolvency Professional  
Agency of Institute of Cost Accountants of  
India, Lodhi Road New Delhi 22, Institutional  
Area, Lodi Road, New Delhi-110003

**DETAILS OF COMPLAINANT/AGGRIEVED.**

1. Name of the complainant/ aggrieved:
2. Designation (if any) of the complainant/ aggrieved:
3. Registration Number (if any):
4. Identity of the complainant/ aggrieved/Aadhar No.
5. Name of Authorized Representative if complaint is filed on behalf of the complainant.
6. Identity of the Authorized Representative: Aadhar No
7. Complete address for correspondence with the complainant/ Authorized Representative (along with Email ID and Mobile No.):
8. Relationship, if any, with the IPA ICAI against whom the complaint/ grievance is lodged. (Please specify details):

**DETAILS OF COMPLAINT/GRIEVANCE**

1. Details of the conduct of IPA ICAI that has caused the suffering to the complainant/ aggrieved including date of occurrence of grievance:
2. Details of suffering, whether pecuniary or otherwise, the complainant/ aggrieved has undergone:
3. How the conduct of IPA ICAI has caused the suffering of the complainant/ aggrieved:
4. Details of efforts to get the complaint/ grievance redressed from IPA ICAI and why the response, if any, of the IPA ICAI is not satisfactory.

5. Any other relevant information:
6. Supporting documents to the complaint/ grievance, if any (Please provide as annexures to this form)

### **Verification**

I, \_\_\_\_\_ the aggrieved, do hereby declare that what is stated above is true to the best of my knowledge and belief. I also declare that subject matter of complaint/ grievance raised above is not pending before any court, tribunal, board, authority etc.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ at \_\_\_\_\_.

**Date :**

**Name and Signature of the complainant/ Aggrieved**

**Place :**

### **NOTES**

1. **Only a complaint/ grievance against IPA ICAI should be submitted.**
2. **The grievance and its enclosures should be filed in triplicate, duly signed by the Complainant/ Aggrieved and should be in English language. Any documents in Hindi or in any Regional Language should be sent along with English translation thereof, duly verified as 'true copy'.**

**3. Grievance shall be sent to:**

Grievance Cell, Insolvency Professional Agency of Institute of Cost Accountants of India, Lodhi Road New Delhi 22, Institutional Area, Lodi Road, New Delhi-110003

**and/or E-mail: [gro@ipaicmai.in](mailto:gro@ipaicmai.in)**

**ANNEXURE III  
ACKNOWLEDGEMENT LETTER  
(On letter head of IPA ICAI)**

To,  
[Name of the complainant/ aggrieved],  
[Address of the complainant/ aggrieved].

Date:

Unique Grievance Redressal Number:

Dear [Name of the complainant/ aggrieved],

We are in receipt of your complaint/ grievance \_\_\_\_\_ through post/mail.

Your complaint/ grievance shall be examined by the Committee of the IPA ICAI and necessary action will be taken.

Kindly note the Unique Grievance Redressal Number mentioned aforesaid with respect to your complaint/ grievance for any future correspondence with us.

Yours sincerely,

(Signature of the Grievance Redressal Officer)

Name:

Designation:

Date:

**ANNEXURE IV**  
**DECLARATION OF MEMBERS OF THE COMMITTEE**

**DECLARATION**

I, \_\_\_\_\_ the Chairperson/Member of Grievance Redressal Committee, declares that I am not directly or indirectly concerned or not interested in any complaint/ grievance coming up to Grievance Redressal Committee for consideration .

Verified today the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ at \_\_\_\_\_.

**Date :**

**Name and Signature of the  
Chairperson/Member**

**Place :**