

**BEFORE SRI ASHIM KUMAR BANERJEE
ETHICS OFFICER
CRICKET ASSOCIATION OF BENGAL
CALCUTTA**

MAHADEB CHAKRABORTY.

VS.

SUBRATA SAHA

HEARD ON : September 10, 2025 and September 13, 2025.

JUDGMENT ON : September, 18, 2025.

COMPLAINT

Mr. Mahadeb Chakraborty stated to be a Member of the Apex Council, CAB made a complaint vide letter dated August 21, 2025 as against Mr. Subrata Saha, the respondent above-named, who is a Member of Finance Sub Committee of CAB. I received the complaint on August 25, 2025. I directed the parties to exchange the affidavits and ultimately heard the matter on September 10, 2025 and September 13, 2025.

According to the complainant, Mr. Subrata Saha is the 1/3rd owner of the A.S.L Prime Hotel since 2019. The said hotel got business from CAB and earned approximately Rs.36 lacs in two financial years being 2024-25 and 2025-26. Being a member of the Finance Committee he should have disclosed his interest in ASL which would have a conflict of interest. Having not



done so, he is guilty of such offence and must be dealt with under Rules 68 of the CAB Rules.

RESPONSE

Mr. Subrata Saha gave his response dated September 12, 2025. In the response, Mr. Saha would admit his business venture of the concerned hotel, however, contended that the requisition for hotel rooms for the guests of CAB, falls under Rule 40 under the heading 'Non-Cricketing Matters' that would be conducted by C.E.O. under the supervision of the Apex Council.

In paragraph 12 he would submit, neither himself nor the Finance Sub-Committee had any role to play to ascertain the base rate, selection of hotel or issuance of work order to the concerned hotel, 'ASL Prime'.

In paragraph 21, he undertook, as a designated partner of ASL Prime, he would not participate or seek any business from CAB during his tenure serving as a Member of the Finance Sub Committee.

REJOINDER

The complainant, in his rejoinder, reiterated what was stated in the complaint. Elaborating the issue, it was contended that the factum of commercial venture by CAB and ASL Prime, was proved. His role was thus compromised. It was further contended that the facts would clearly indicate that an intractable conflict was apparent attracting termination or removal of



the respondent. Reference was made to the decision in the case of Powar Brothers where the conflict was held to be intractable.

RIVAL CONTENTIONS

Mr. Sandip De

Mr. Sandip Dey, learned Advocate appearing for the complainant, would contend, the ratio decided in the decision of the learned Ethics Officer in the case of Powar Brothers, should squarely be applicable in the instant case as the financial benefit was enjoyed by the respondent knowing fully well, his commercial venture would directly have "**conflict of interest**" so long as he is in the Finance Sub Committee.

Mr. Dey would further contend, in case the conflict is held to be there, it must be held to be "intractable" in view of the fact that the offence under the Rules, particularly Rule 67 read with Rule 3(A)(k), is quite apparent on the face of it. Mere recusal or a penalty would not be sufficient unless and until the respondent is debarred from involving himself in the game of cricket conducted by CAB.

He would refer to paragraph 29 of the judgment in the case of Power Brothers, to contend, the Learned Ethics Officer in that case, held the conflict to be "intractable" and took appropriate measures therein.



He would pray that the respondent should at once be suspended from acting as a member of the Finance Sub Committee. The concerned hotel, where the respondent is admittedly 1/3rd owner, should also be debarred from having any commercial benefit from CAB.

Mr. Dipak Ranjan Mukherjee

Mr. Dipak Ranjan Mukherjee, learned Advocate appearing for the respondent, would contend, it was true that the disclosure was not made by the respondent. However, the respondent gave an undertaking in paragraph 21 henceforth, he would not be involved as a partner of the concerned hotel to have any commercial relationship with CAB.

Mr. Mukherjee would contend, as he had no role to play in selection of hotel or granting work order to them. It was not done by the Finance Sub Committee in which he is a member. In this regard, he would rely upon paragraph 12 of the response. He would also contend that the concerned auditor did not file any adverse report under Rule 63 read with Rule 64.

He would pray for appropriate direction considering his undertaking that in future he or his hotel, would not be involved in any commercial transaction with CAB.



Mr. Sandip De-in-reply

In reply, Mr. Dey would refer to paragraphs 12, 13 and 14 of the response, to contend that the respondent rather tried to shield the CAB that would clearly indicate the unholy nexus between the CAB and the respondent.

MY VIEW

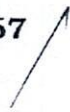
Before I go into the issue, I would draw reference from the recent decision of mine in the case of Prabir Chakraborty and Mr. Suranjan Mukherjee delivered on September 10, 2025. Few of the paragraphs of the said decision, being relevant herein, are quote below:-

5.0. LAW ON THE SUBJECT

To decide on the issue, various Rules have been referred to by the learned Counsel appearing for the parties. However, to me to decide on the issue, three provisions would be germane that are reproduced below:-

5.0.1.**Rule 3(A)(k)**

(k) "CONFLICT OF INTEREST" refers to situation where an individual associated with the Association in any capacity acts or omits to act in a manner that brings, or is perceived to bring the interest of the individual in conflict with the interest of the game of cricket and that may give rise to apprehensions of, or actual favouritism, lack of objectivity, bias, benefits (monetary or otherwise) or linkages, as set out in Rule 67.

5.0.2.**Rule 67**

67. CONFLICT OF INTEREST

(1) A Conflict of interest may take any of the following forms as far as any individual associated with the Association is concerned:

(i) *Direct or indirect interest: When the BCCI or the Association, a member or a Franchisee enter into contractual arrangements with entities in which the individual concerned or his/her relative, partner or close associate has an interest. This is to include cases where family members, partners or close associates are in positions that may, or may be seen to compromise an individual's participation, performance and discharge of roles.*

Illustration 1: A is an Office Bearer of the BCCI or the Association when it enters into a broadcast contract with a company where A's son B is employed. A is hit by Direct Conflict of Interest.

Illustration 2: C is a Member of the IPL Governing Council. The IPL enters into a contract with a new franchisee, the Managing Director of which is C's partner in an independent commercial venture. C is hit by indirect Conflict of interest.

Illustration 3: D is the Office Bearer of a State Association. D's wife E has shares in an IPL Franchisee which enters into a stadium contract with the State Association. D is hit by Indirect Conflict of Interest.

Illustration 4: F is President of the BCCI or the Association. His son-in-law is a Team Official of a Franchisee. F is hit by Conflict of Interest.

Illustration 5: G is an employee of the BCCI or the Association. His wife runs a catering agency that is engaged by the BCCI or the Association. G is hit by Conflict of Interest.

(ii) *Roles compromised: When the individual holds two separate or distinct posts or positions under BCCI or the Association, a Member or the Franchisee, the functions of which would require the one to be beholden to the other, or in opposition thereof.*

Illustration 1: A is the Coach of a team. He is also Coach of an IPL Franchisee. A is hit by Conflict of Interest.

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Illustration 2: B is Secretary of the BCCI. He is also President of a State Association. B is hit by Conflict of Interest.

Illustration 3: C is the Vice-President of the BCCI. He is also President of a State Association and member of a Standing Committee. C is hit by Conflict of Interest.

Illustration 4: D is a Selector. He is also coach of an IPL franchisee. D is hit by Conflict of Interest.

(iii) Commercial conflicts: When the individual enters into endorsement contracts or other professional engagements with third parties, the discharge of which would compromise the individual's primary obligation to the game or allow for a perception that the purity of the game stands compromised.

Illustration 1: A runs a cricket academy. He is appointed as a selector. A is hit by Conflict of Interest.

Illustration 2: B is a BCCI commentator. He also runs a sports management company which contracts members of the team. B is hit by Conflict of Interest.

Illustration 3: C is a selector. He is contracted to write a column on a tour that the national team is on. C is hit by Conflict of Interest.

Illustration 4: D is a team captain. He is also co-owner of a sports management agency which is contracted to manage other team members. D is hit by Conflict of Interest.

Illustration 5: E is a member of IPL Governing Council. He is engaged by a cricket broadcaster to act as an IPL commentator. E is hit by Conflict of Interest.

(iv) 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 BCCI or the Association, its Member or the Franchisee.

Illustration 1: A is President of BCCI or the Association. Prior to his taking office, he has been engaged professionally for his services by a firm B. After A becomes President, B is appointed as the official consultants of the BCCI or the Association. A is hit by Conflict of Interest.

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Illustration 2: B is the Secretary of a State Association. Prior to his election, he ran a firm C, specializing in electronic boundary hoardings. Upon becoming Secretary, the contract for the Association's stadium hoardings is granted to C. B is hit by Conflict of Interest.

Illustration 3: D is the Commissioner of the IPL. Before he came into this office, he used to engage E as his auditor for his business. After becoming Commissioner, E is appointed as auditor to the IPL. D is hit by Conflict of Interest.

Illustration 4: F is the Captain of an IPL team, and G is the team's manager. When F is made Captain of the national team, G is appointed as the national team's manager. F is hit by Conflict of Interest.

(v) Position of influence: When the individual occupies a post that calls for decisions of governance, management or selection to be made, and where a friend, relative or close affiliate is in the zone of consideration or subject to such decision-making, control or management. Also, when the individual holds any stake, voting rights or power to influence the decisions of a franchisee / club / team that participates in the commercial league(s) under the Association;

Illustration 1: A is a selector. His son is in the zone of consideration for selection. A is hit by Conflict of Interest.

Illustration 2: B is the Secretary of a State Association. He also runs a cricket academy in the State. B is hit by Conflict of Interest.

Illustration 3: C is an umpire. His daughter D is a member of a team which is playing a match in which C officiates. C is hit by Conflict of Interest.

Illustration 4: E is the President of a State Association and his company F owns 12 cricket clubs in the State from which probables are selected for the State team. E is hit by Conflict of Interest.

EXPLANATION: The illustrations which refer to a President / Secretary / Vice-President may be read as illustrations referring to any other Office Bearer, and also to the members of the Apex Council and the Committees.

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(2) *Within a period of 15 days of taking any office under the Association, every individual shall disclose in writing to the 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 the Association. The failure to issue a complete disclosure, or any partial or total suppression thereof would render the individual open to disciplinary action which may include termination and removal without benefits. It is clarified that a declaration does not lead to a presumption that in fact a questionable situation exists, but is merely for information and transparency.*

3) *A Conflict of Interest may be either Tractable or Intractable:*

(a) *Tractable conflicts are those that are resolvable or permissible or excusable through recusal of the individual concerned and/or with full disclosure of the interest involved.*

(b) *Intractable conflicts are those that cannot be resolved through disclosure and recusal, and would necessitate the removal of the individual from a post or position occupied so that the conflict can cease to exist.*

Explanation: In illustration 3 to Rule 67(1)(i), if the wife held 51% shares, the conflict will be treated as intractable. If the wife holds 3% shares, whether the conflict is tractable or intractable will have to be decided by the Ethics Officer on the facts of the case. If the wife holds only 100 shares out of 1 crore shares, a disclosure of the same may be sufficient.

(4) *It is clarified that no individual may occupy more than one of the following posts at a single point of time except where prescribed under these Rules:*

(a) *Player (Current)*

(b) *Selector / Member of Cricket Committee*

(c) *Team Official*

(d) *Commentator*

(e) *Match Official*

(f) Administrator / Office-Bearer

(g) Electoral Officer

(h) Ombudsman & Ethics Officer

(i) Auditor

(j) Any person who is in governance, management or employment of a Franchisee

(k) Member of a Standing Committee

(l) CEO & Managers

(m) Office Bearer of a Member

(n) Service Provider (Legal, Financial, etc.)

(o) Contractual entity (Broadcast, Security Contractor, etc.)

(p) Owner of a Cricket Academy

(5) As far as incumbents are concerned, every disclosure mandated under Sub-Rule (3) may be made within 90 days of the Effective Date.

5.0.3.

Rule 68 (3)

(3) After considering the relevant factors and following the principles of natural justice, the Ethics Officer may do any of the following:

(a) Declare the conflict as Tractable and direct that:

(i) the person declare the Conflict of Interest as per Rule 67(3)(a); or

(ii) the interest that causes the conflict be relinquished; or

(iii) the person recuse from discharging the obligation or duty so vested in him or her.

(b) Declare the conflict as intractable and direct that:

(i) the person be suspended or removed from his or her post; and



(ii) any suitable monetary or other penalty be imposed; and

(iii) the person be barred for a specified period or for life from involvement with the game of cricket.

The Ethics Officer is wholly empowered to also direct any additional measures or restitution as is deemed fit in the circumstances.

6.0.7.2

In case of Powar brothers, the Learned Ethics Officer held the respondent responsible for the **“Conflict of Interest”** and directed punitive measures to be taken against him.

To me, it is the solitary instance where the Learned Ethics Officer held it to be “intractable offence” considering the facts and circumstances involved therein. Such decision of the Learned Ethics Officer was affirmed by the Hon’ble Bombay High Court in Writ Petition No.3334 of 2012.

The complainant objected holding of post by Mr. Kiran Powar (hereinafter referred to as “Kiran”), the brother of former Indian Cricketer, Mr. Ramesh Powar (hereinafter referred to as “Ramesh”). Ramesh was appointed on February 9, 2021 by MCA as coach of Mumbai Senior Team for the season 2020-2021 when Kiran was the Member of the Apex council of MCA. Moreover, Kiran was appointed as Head Cricket Coach of Goregaon Sports Club, an affiliated club of MCA that would come within the mischief of **“Conflict of Interest”**.



The respondent contended, Ramesh was appointed as coach by the Cricket Improvement Committee, which is a separate committee as he was a renowned cricketer and Kiran had nothing to do with the appointment of his brother, Ramesh. In any event, if there is any **"Conflict of Interest"** that should be held as tractable which could be resolved through recusal of individual concerned. On the issue of Kiran's appointment as Head Cricket Coach of Goregaon Sports Club and later on as Mentor therein in lieu of remuneration, Kiran contended that he resigned from the post of Head Cricket Coach and thereafter he came to be appointed as Mentor and as such, there is no conflict.

The complainant, on the other hand, contended that the resignation from the post of Head Cricket Coach and thereafter assuming the post of Mentor was nothing but a hoax. Once he had resigned from the post of Head Cricket coach he was appointed as Mentor on the same remuneration and the same period. Kiran was appointed as Head Cricket Coach from December 10, 2020 to December 9, 2021 whereas the Learned Advocate for Kiran was not able to give the date of resignation. The facts would make it clear that Ramesh was entrusted to act as Coach when Kiran was a member of the Apex Council. His resignation as a post of Coach in Goregaon Sports Club and his re-assignment on the same remuneration as Mentor was also in doubt in absence of particulars being provided therefor.



In paragraph 19, the Learned Ethics Officer observed that Kiran's engagement in Goregaon Sports Club was signed on December 3, 2020. It was a professional engagement in exchange of remuneration of Rs. 70,000/- per month and ultimately enhanced to Rs.1 lakh per month. As a coach of Goregaon Sports Club, Kiran would be the one with whom CIC at MCA would make queries or ask advice as to the players in Goregaon Sports Club. In such case **"the purity of the game is compromised"**.

In paragraph 20 of the said decision, the Learned Ethics Officer observed that it is a clear case of **"Conflict of Interest"** that is not tractable because there was no full disclosure of the interest involved by the respondent in October 2019 when he became an Apex Council Member. In fact, there was not even a partial disclosure at that time or any time thereafter.

In paragraph 29, the Learned Ethics Officer observed, a person cannot violate the constitution and after the issue regarding the violation is over, thereafter say that now as the conflict does not exist, there is no question of taking any action against him or that even if there was a conflict, it is tractable.

The Learned Ethics Officer in paragraph 33 of the decision held, Kiran was in **"Conflict of Interest"** with MCA as his brother Ramesh was appointed on February 9, 2021 when Kiran was and is already a member of the Apex Council of MCA from October 19, 2019



till today his "Conflict of Interest" is intractable and Kiran is liable to be removed from his post.

This decision was affirmed by the Hon'ble High Court vide judgment and order dated November 25, 2022."

I have carefully perused the pleadings. I have also considered the decision in the case of Powar Brothers that was cited by Mr. Dey appearing for the complainant.

It is admitted fact that Mr. Subrata Saha was appointed as a Member of the Finance Sub Committee in 2022. His term would be expiring in 2025. It is also true and apparent from the records that he is one of the partners of ASP Prime Hotel. From the records it would also appear, the concerned Hotel got business from CAB in both the financial years 2024-2025 and 2025-2026. As per the record, the hotel was paid Rs.24,59,440/- for the year 2024-2025 and Rs.11,18,600/- for the financial year 2025-2026, aggregating to a sum of Rs.35,78,040/-. Round up the amount to Rs.36 lacs, being the owner of the 1/3rd share of the business, Mr. Saha must have earned Rs.12 lacs from the said business given by CAB. If I take into account 15% to 20% profit, the amount of profit would be within the range of Rs.1,80,000/- to Rs.2,40,000/-. This glaring fact is so apparent there cannot be two opinion about it. The complainant contended in his written complaint that it was the obligation of all office bearers to give a declaration that there would be no "conflict of interest". Despite knowing that he is the 1/3rd owner of the hotel established in



2019, he gave such declaration and continued to abide by the same even after getting bookings for the two financial years being 2024-2025 and 2025-2026. I thus, hold Mr. Saha, the respondent herein, guilty of "**conflict of interest**".

ROLE OF CAB

Mr. Dey was also critical on the conduct of the CAB, as according to him, CAB should not have permitted such unlawful benefits flowing to the concerned hotel in which Mr. Saha was a partner.

Refuting such charge, Ms. Ali would contend that CAB would discharge day to day functions through various committees and sub-committees and ultimately by Apex Council. It would not be possible for them to know whether any of its members would have any financial interest or otherwise that would be a "**conflict of interest**" within the meaning of Rule 3(A)(k).

CAB was obliged to make accommodation for the out-station members and/or dignitaries visiting CAB. They got quotations from various hotels and ultimately found ASL Prime to be the most suitable. Hence, they issued the work order for those two financial years. No complaint came at any point of time until the present complaint was made only on August 1, 2025.

The submissions of Ms. Ali would sound logic to me. It would be the onerous duty of the concerned Member to disclose his other relationship to the CAB to clarify that there would be no "**conflict of interest**" with his other associations

and/or ventures while acting as a Member of CAB in any of the Committees and/or Sub-Committees. It would be difficult to believe that Mr. Saha was not in the know in the matter that his hotel was getting steady orders for last two financial years amounting to Rs.36 lacs that ultimately benefited him and such benefit would be a clear "**conflict of interest**" within the meaning of Rule 3(A)(k).

Once the CAB would come to know about such conflict, they must take appropriate action in accordance with the Rules. In this case, I do not find any irregularity on the part of the CAB until August 21, 2025 when this complaint was made.

TRACTABLE OR INTRACTABLE

Question would now come whether such conflict would be held as tractable or intractable and if so, what would be the appropriate measure and/or penalty to be imposed on the respondent.

Mr. Dey strenuously contended before me, any amount of monetary penalty would not be sufficient to deal with such conflict as the conflict was intractable and Mr. Saha must be debarred from involving himself in the game of Cricket conducted by CAB any more. He strenuously relied upon the judgment in the case of Powar Brothers, in this regard.

Once the Ethics Officer would come to a conclusion that there had been a "**conflict of interest**", it would be the onerous duty of the Ethics Officer to

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deal with the offending respondent appropriately under Rule 68 and such dealing must be conclusive and exhaustive so that no such recurrence would be there in case of offending respondent and CAB. In the present case, I feel although the conflict is apparent it could be tractable.

DIRECTION

I thus, issue the following directions:-

- i) CAB is directed to debar Mr. Subrata Saha to act as a Member of the Finance Sub Committee until the New Committee is formed;
- ii) In case Mr. Saha is again selected and/or nominated for any Committee or Sub-Committee for the future years that must be done after a clear undertaking from him to be affirmed through an affidavit affirmed before the 1st Class Magistrate to the effect that he would have no relationship, financial or otherwise, with ASL Prime or any other commercial venture that he is and would be undertaking;
- iii) Mr. Subrata Saha is directed to pay penalty of Rs.2 lacs to be deposited with CAB within a week from date;

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- iv) CAB would match the amount by contributing another Rs.2 lacs making a corpus of Rs.4 lacs to be paid to Narendrapur Ramkrishna Mission Blind Boys Academy for promoting game of Cricket amongst the blind boys studying at the Academy;
- v) The CAB would also share copy of this judgment with Ramkrishna Mission for their information particularly, as to the purpose for which the amount is contributed.

CONCLUSION

All the above, in my view, would be exhaustive to plug in all potential conflicts that Mr. Subrata Saha might be having in case he selected for any committee and/or Sub-Committee in the near future. Hence, the prayer of the complainant for debarring Mr. Saha involving himself in the field of Cricket for ever, is not considered to be apt and is rejected.

BEFORE I PART WITH

CAB is looking after the interest of Cricket throughout the State. They are involved throughout the year holding various cricket tournaments as also inspiring young Cricketers to get involved in the game of Cricket.

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I take this opportunity to make an appeal to the New Committee to examine the possibility of promoting Cricket for the "Specially Abled Children", both boys and girls, in the State that would be a Gift for the State from CAB. /

Dated: September 18, 2025.


Justice Ashim Kumar Banerjee (Retd.)
Senior Advocate.
Ethics Officer, CAB.