

CONFIDENTIAL

**DISCIPLINARY COMMITTEE [BENCH – I (2019-2020)]
[Constituted under Section 21B of the Chartered Accountants Act, 1949]**

**Findings cum Order under Rule 18(17) and 19(2) of the Chartered Accountants
(Procedure of Investigations of Professional and Other Misconduct and Conduct of
Cases) Rules, 2007**

[File No. PR-152/17-DD/225/17-DC/981/19]

In the matter of:

**Prof. Shri A. K. Kaul (Since Deceased)
And Prof. Ms. Mythili Kaul,
204, 11111, 82nd Avenue,
Edmonton, AB T6G 0T3,
CANADA**

.... Complainant

Versus

**CA. Anil Kumar Thakur (M. No. 088722)
M/s. Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
221-223, Deen Dayal Upadhyay Marg,
New Delhi - 110002**

.... Respondent

MEMBERS PRESENT:

**Shri Jugal Kishore Mohapatra, I.A.S. (Retd.) (Government Nominee), Presiding Officer
Ms. Rashmi Verma, I.A.S. (Retd.) (Government Nominee)
CA. Babu Abraham Kallivayalil, Member
CA. Dayaniwas Sharma, Member**

DATE OF FINAL HEARING/ORDER : 29.08.2019

PLACE OF FINAL HEARING/ORDER : ICAI, New Delhi

PARTIES PRESENT:

Complainant : Not Present

Respondent : CA. Anil Kumar Thakur

BRIEF OF THE DISCIPLINARY PROCEEDINGS:-

1. The Committee noted that on the day of hearing, the Complainant was not present. The Respondent was present in person. The Committee noted that the Complainant vide her letter dated 28th May 2019 wishes to withdraw the present complaint. Since the Complainant wants to withdraw the complaint and there was no intimation from the Complainant about her absence, the Committee decided to proceed ahead with the matter ex-parte the Complainant. The Respondent was put on oath. On being enquired, the Respondent stated that he is aware of the charge leveled against him and he pleaded not guilty to the same. The Respondent decided to make his brief submission on the charge. After hearing the brief submissions, the Committee considered the request made by the Complainant for withdrawal of her complaint.

BRIEF OF THE CHARGE AND FINDINGS OF THE COMMITTEE:-

2. The Committee perused the charges leveled against the Respondent and noted that the Complainant has alleged that the Respondent has failed to make payment of Capital Gain Tax and not filed his return despite of the fact that complainant had given a cheque of Rs. 28.5 lakhs to the Respondent for making payment of tax.
3. In respect of above charge, the Respondent submitted that the Complainants had a very close family relation with the senior partners of the Respondent firm. The Respondent had given background and explained the circumstances on account of which the Respondent firm could not file the Income tax return in time and deposit the amount of capital gain tax. The Respondent stated that his mother who was in coma and passed away at that time and he also met with sever accident twice. The Respondent submitted that the main reason for delay was that while going through the records, he discovered that the TDS was deducted for resident whereas the party was NRI due to which there were high implications of difference in percentage of TDS that were to be claimed. The case has also gone to the court where the proceedings were quashed as the Respondent has paid the entire money along with interest.
4. The Committee took note of the withdrawal letter wherein the Complainant wishes to withdraw his complaint filed against the Respondent. The Committee upon consideration of the withdrawal request and in view of the circumstances as mentioned above, the Committee without going into the merits of the case, decided to accept the withdrawal of complaint under Rule 6 of the Chartered Accountants (Procedures of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

CONCLUSION:

5. Thus, the Committee acceded to the request and permitted to withdraw the case filed against the Respondent. Accordingly, the Committee hereby passes order for closure of the case.

Sd/-

(SHRI JUGAL KISHORE MOHAPATRA, I.A.S. (Retd.))
GOVERNMENT NOMINEE & PRESIDING OFFIER

Sd/-

(MS. RASHMI VERMA, I.A.S. (Retd.))
MEMBER

Sd/-

(CA. BABU ABRAHAM KALLIVAYALIL)
MEMBER

Sd/-

(CA. DAYANIWAS SHARMA)
MEMBER

DATE: 03rd February, 2020

PLACE: New Delhi