

**CONFIDENTIAL**

**DISCIPLINARY COMMITTEE [BENCH – II (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 (Procedures of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

**Ref. No.PR-237/16/DD/266/16-DC/915/18**

**In the matter of:**

**CA. MitulSudhir Kumar Jogani (M. No.120104)**  
205, AkashDarshan CHSL,  
Behind Nafa Bus stop,  
CST Road, Kalina,  
Santacruz- East  
**Mumbai- 400098**

**.....Complainant**

**-Vs.-**

**CA. Yashesh A. Jakhelia (M. No. 120956)**  
**M/s. Jakhelia & Associates**  
**Chartered Accountants**  
C-28 New Sahyadri View CHS,  
L. T. Road, Factory Lane Junction,  
Borivali- West,  
**Mumbai- 400092**

**.....Respondent**

**MEMBERS PRESENT:**

**CA. Atul Kumar Gupta, Presiding Officer,**  
**Shri Rajeev Kher, IAS (Retd.), Government Nominee**  
**CA. Rajendra Kumar P, Member**  
**CA. Chandrashekhar Vasant Chitale, Member**

**DATE OF FINAL HEARING : 29.05.2019**

**PLACE OF FINAL HEARING : ICAI Tower, Bandra Kurla Complex, Mumbai**

**PARTIES PRESENT:**

**Respondent : CA. Yashesh A. Jakhelia**

**CHARGES IN BRIEF:-**

1. The Respondent accepted the position of the Tax auditor of the firm for Financial Year 2012-2013 without communicating with the Complainant who was the previous Tax auditor of the firm. It was also alleged that Complainant's audit fee was outstanding at the time of appointment of the Respondent for Tax audit.

**BRIEF OF THE DISCIPLINARY PROCEEDINGS AND FINDINGS:-**

2. On the day of hearing, the Complainant was not present. The Respondent was present. He was put on Oath. The Respondent stated that the Complainant has submitted a letter for withdrawal of his complaint. The Committee confirmed receipt of letter dated 05.03.2019 from the Complainant for withdrawal of his complaint.
3. The Committee perused the charges levelled against the Respondent and noted that charges relates to non-communication with previous auditor and accepting audit without ensuring that outstanding fees of previous auditor has been paid. In respect of charge, the Respondent stated that the complaint was filed mainly due to the miscommunication and misunderstanding as the Complainant had not received his first letter seeking his NOC. The Complainant appears to have received only reminders sent by him.
  - 3.1 The Committee also perused the letter of withdrawal of complaint dated 5<sup>th</sup> March, 2019 wherein the Complainant stated that since all the differences and misunderstandings with the Respondent were settled mutually, he has decided not to go further with the present complaint. Accordingly, he requested the Committee to permit him to withdraw his complaint and to close the matter.
  - 3.2 Since the Complainant do not have any grievance against the Respondent in view of the fact that all the differences and misunderstanding were settled mutually, the Committee decided to allow the said request of the Complainant to withdraw the present complaint under Rule 6 of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules,2007.Upon agreeing to the request of the Complainant seeking withdrawal of the complaint, the Committee has not dealt with the complaint on merit.

**CONCLUSION:**

4. Thus the Committee acceded to the request of the Complainant permitting him to withdraw the case filed against the Respondent. Accordingly, the Committee hereby passes order for closure of the case.

**Sd/-  
(CA. ATUL KUMAR GUPTA)  
PRESIDING OFFICER**

**Sd/-  
(SHRI RAJEEV KHER, IAS (Retd.))  
GOVERNMENT NOMINEE**

**Sd/-  
(CA. RAJENDRA KUMAR P)  
MEMBER**

**Sd/-  
(CA. CHANDRASEKHAR VASANT CHITALE)  
MEMBER**

**DATE: 16.12.2019  
PLACE: NEW DELHI**