

**BOARD OF DISCIPLINE (BENCH-II)**

**(Constituted under Section 21A of the Chartered Accountants Act, 1949)**

**Findings under Rule 14(9) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

**CA. Pradeep Poddar (M. No. 042408) Ahmedabad in Re:**

**[PPR/P/106/14/DD/17/INF/2015/BOD/421/2018]**

**CORAM:**

**CA. Atul Kumar Gupta, Presiding Officer  
Shri Arun Kumar (Government Nominee)**

**In the matter of:**

**CA. Pradeep Kumar Poddar  
J-121, Ashirwad Palace  
Jivkor Nagar,  
Bhattar  
SURAT – 395 007**

**.....Respondent**

**DATE OF HEARING: 10.04.2019**

**PLACE OF HEARING: MUMBAI**

**PARTIES PRESENT:**

**Respondent : Nil**

**Findings:**

1. The Board noted charge on which the Respondent has been held guilty by Director (Discipline) was of 'Other Misconduct' falling within the meaning of Clause (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949 is that he was instrumental in commitment of the fraud by the exporter M/s



Chandrahans brothers, Jodhpur, by providing the fake documents to the business of the said entity in lieu of monetary consideration.

2. The Board noted that the Respondent did not appear before it despite due service of notice. The Board also noted that hearing in this case was earlier held on 20<sup>th</sup> December, 2018 and wherein too the Respondent was not present and the hearing in this case was adjourned due to his non-appearance.
3. Looking into repetitive absence of the Respondent, the Board in this regard took reference to Rule 14 of the aforesaid Rules relating to "Procedure to be followed by the Board of Discipline" whereby as per sub rule (7) and (8) it is mentioned as under:

*(7) On the date of hearing, if the respondent, in spite of the service of notice, under sub rule (6) does not appear either in person or through his authorised representative the Board of Discipline may proceed ex-parte as pass such orders as may think fit or direct fresh notice to be served.*

*(8) The Board of Discipline may on such terms as they think fit and at any stage of proceedings adjourn the hearing:  
Provided that such adjournment shall not be given more than one stage at any stage of the proceedings."*

The Board accordingly decided to take up the matter ex-parte the Respondent.

4. The Board noted despite being serious charges levelled on the Respondent, he choose to remain silent by way his absence and by not submitting further written statement.
5. The Board accordingly, in light of findings of the Order-In-Original No. 26/MP/2012-13 passed by Commissioner, Central Excise, Customs & Service Tax, Surat-I, dated 19th February, 2013, statement of various parties involved and the admittance of the Respondent himself in his statement on oath, dated 12.06.2013, before the Customs Sub Commissioner regarding his involvement in the preparing forged / fake bills and non-submission of any defence by the Respondent followed by his non-presence before it indicates that the Respondent has nothing to present for his defence and is accepting his involvement in alleged act which certainly bring disrepute to the Profession. Accordingly Bench also agreed with the opinion of Prime Facie Stage.



**CONCLUSION:**

6. Thus, the Board concluded that the Respondent is held **GUILTY** of Other Misconduct falling within the meaning of Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with section 22 of the said Act.

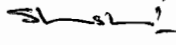
**-Sd/-**  
**(ATUL KUMAR GUPTA)**  
**PRESIDING OFFICER**

**-Sd/-**  
**(ARUN KUMAR)**  
**GOVERNMENT NOMINEE**

**DATE: 10.04.2019**

**PLACE: Mumbai**



**Certified Copy**  
  
**SHASHI MAHAJAN**  
Deputy Secretary  
Disciplinary Committee  
The Institute of Chartered Accountants of India  
ICAI Bhawan, I.P. Marg, New Delhi-110 002

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**ORDER UNDER SECTION 21 A(3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 15(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.**

**CA. Pradeep Poddar (M. No. 042408) Ahmedabad in Re: .....Respondent**

**[PPR/P/106/14/DD/17/INF/2015/BOD/421/2018]**

**CORAM:**

**CA. Atul Kumar Gupta, Presiding Officer  
Shri Arun Kumar, Member (Government Nominee)  
CA. Prasanna Kumar D, Member**

1. That vide findings dated 10<sup>th</sup> April, 2019 the Board of Discipline was of the opinion that CA. Pradeep Poddar is held GUILTY of Other Misconduct falling within the meaning of Clause (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act.
2. That an action under Section 21A(3) of the Chartered Accountants Act, 1949 was contemplated against CA. Pradeep Poddar and communication dated 23<sup>rd</sup> August, 2019 was addressed to him thereby granting him an opportunity to make written representation. Further, vide letter dated 27<sup>th</sup> September, 2019, CA. Pradeep Poddar was granted an opportunity to represent himself in person & make his representation before the Board on 20<sup>th</sup> October, 2019.
3. That CA. Pradeep Poddar did not appear before the Board on 20<sup>th</sup> October, 2019. In his absence, the Board has carefully gone through the facts of the case and perused the available documents on record.
4. As per the findings of the Board dated 10<sup>th</sup> April, 2019, CA. Pradeep Poddar was found guilty on the grounds that he was instrumental in commitment of the fraud by the exporter M/s Chandrahans brothers, Jodhpur, by providing fake documents to the business of the said entity in lieu of monetary consideration.
5. The Board noted that CA. Pradeep Poddar had neither appeared before the Board in any earlier occasions nor submitted his further oral or written defense against the allegation.
6. The Board noted the findings of the Order-In-Original No. 26/MP/2012-13 passed by Commissioner, Central Excise, Customs & Service Tax, Surat-I, dated 19<sup>th</sup> February, 2013, statement of various parties involved and the admittance of CA. Pradeep Poddar himself in his statement on oath, dated 12<sup>th</sup> June, 2013, before the Customs Sub Commissioner regarding his involvement in preparing forged / fake bills.

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7. Upon consideration of the facts of the case, the consequent misconduct of CA. Pradeep Poddar, and keeping in view that he has not submitted his further defense, the Board was of the view that the ends of justice shall be met if maximum punishment is awarded to him.

8. Accordingly, the Board ordered to remove the name of CA. Pradeep Poddar (M. No. 042408) from the Register of members for a period of 3 months and further imposed a fine of Rs.1,00,000/- (Rs. One Lakh Only) including GST upon him, which shall be payable by him within a period of 60 days from the receipt of the Order.

Sd/-  
(ATUL KUMAR GUPTA)  
PRESIDING OFFICER

Sd/-  
(ARUN KUMAR)  
GOVERNMENT NOMINEE

Sd/-  
(PRASANNA KUMAR D)  
MEMBER

DATE : 20<sup>th</sup> October, 2019  
PLACE : Mumbai

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*Jyotika*  
Jyotika Grover  
Assistant Secretary  
Disciplinary Directorate

The Institute of Chartered Accountants of India  
ICAI Bhawan, I.P. Marg, New Delhi-110 002