



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

[PR/318/2015/DD/76/2016/DC/682/2017]

**ORDER UNDER SECTION 21B(3) OF THE CHARTERED ACCOUNTANTS ACT, 1949**  
**READ WITH RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF**  
**INVESTIGATION OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT**  
**OF CASES) RULES, 2007.**

[PR/318/2015/DD/76/2016/DC/682/2017]

**In the matter of:**

**Shri Ashok Mathur,**  
Superintending Engineer (MM)  
Office of the Superintending Engineer (MM),  
Jaipur VidyutVitrان Nigam Limited,  
Old Power House, Near Ram Mandir, Bani Park,  
Jaipur 302 006

..... Complainant

**Versus**

**CA. Ankit Daga (M.No.419176),**  
89-A, Shakti Nagar,  
Gopal Pura Bye Pass,  
Near Triveni Nagar,  
Jaipur 302 015

..... Respondent

**MEMBERS PRESENT:**

1. CA. (Dr.) Debashis Mitra, Presiding Officer
2. Shri Rajeev Kher, I.A.S. (Retd.), Government Nominee
3. CA. Amarjit Chopra, Government Nominee
4. CA. Rajendra Kumar P, Member
5. CA. Babu Abraham Kallivayalil, Member

**DATE OF MEETING : 06.04.2021 (Through Physical/Video Conferencing Mode)**

1. That vide findings under Rule 18 (17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 dated 10.02.2020, the Disciplinary Committee was inter-alia of the opinion that **CA. Ankit Daga (M.No.419176)** (hereinafter referred to as the **Respondent**) was **GUILTY** of professional misconduct falling within the meaning of clause 7 of Part I of the Second

Shri Ashok Mathur, Superintending Engineer (MM), Jaipur VidyutVitrان Nigam Limited, - vs - CA. Ankit Daga (M.No.419176), Jaipur



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[PR/318/2015/DD/76/2016/DC/682/2017]

Schedule and clause 2 of Part IV to the First Schedule of Chartered Accountant Act 1949 read with Section 22 of said Act.

2. The Respondent was present before it through Video Conferencing mode and took oath as to the fact that he would speak only the truth and gave self-declaration as to he was being alone in the room from where he was appearing and was not recording the proceedings of the Committee. The Respondent submitted that he was new in practice at that time and did not keep sufficient documents in his defence. He also admitted his mistake before the Committee and felt sorry for the professional misconduct on his part.

3. The Committee looking into the gravity of charges alleged, seriousness of the present case vis-a-vis admission of the Respondent before it that he failed to retain proper working papers was of the view that the ends of justice shall be met if adequate punishment is granted to him.

4. Therefore, keeping in view the facts and circumstances of the case, material on record and submissions of the Respondent before it, the Committee ordered that the name of the Respondent i.e. CA. Ankit Daga (M.No.419176), be removed for a period of One Year.

sd/-  
(CA. (Dr.) DEBASHIS MITRA)  
PRESIDING OFFICER

(approved & confirmed through email)  
(SHRI RAJEEV KHER, I.A.S. RETD.)  
GOVERNMENT NOMINEE

(approved & confirmed through email)  
(CA. AMARJIT CHOPRA)  
GOVERNMENT NOMINEE

sd/-  
(CA. RAJENDRA KUMAR P)  
MEMBER

(approved & confirmed through email)  
(CA. BABU ABRAHAM KALLIVAYALIL)  
MEMBER

Certified to be true copy

Mukesh Kumar Mittal  
Assistant Secretary,

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2019-2020)]

[Constituted under Section 21B of the Chartered Accountants (Amendment) Act, 1949]

Findings under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

File No. :[PR/318/2015/DD/76/2016/DC/682/2017]

In the matter of:

**Shri Ashok Mathur,**  
Superintending Engineer (MM)  
Office of the Superintending Engineer (MM),  
Jaipur Vidyut Vitran Nigam Limited,  
Old Power House, Near Ram Mandir, Bani Park,  
Jaipur 302 006

..... Complainant

**Versus**

**CA. Ankit Daga (M.No.419176),**  
89-A, Shakti Nagar,  
Gopal Pura Bye Pass,  
Near Triveni Nagar,  
Jaipur 302 015

..... Respondent

**MEMBERS PRESENT:**

**CA. Atul Kumar Gupta, Presiding Officer**  
**Sh. Rajeev Kher, I.A.S. (Retd.), Govt. Nominee**  
**CA. Amarjit Chopra, Government Nominee**  
**CA. Rajendra Kumar P, Member**

**DATE OF HEARING : 16.12.2019**

**PLACE OF HEARING : ICAI Bhawan, New Delhi**

**PARTIES PRESENT:**

**Complainant : Shri Satya Prakash Gupta alongwith**  
**Shri Ashok Mathur**

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**Brief facts of the Proceedings:**

1. The Superintending engineer (MM), Jaipur Vidut Vitaran Nigam Limited, Jaipur has filed a complaint against CA. Ankit Daga alleging the following:

*1.1 It is to intimate that M/s Prakash Transformers & Switchgears Pvt. Ltd., Jaipur has furnished / uploaded fake C.A. Certificate issued by the Respondent for supply of 1068 nos. in the Financial year 2011-12, 1110 nos. In the Financial year 2012-13 and 681 nos. in the Financial year 2013-14 of various ratings three Phase Distribution Transformers sold to private parties instead of Govt. utilities as defined in Electricity Act, 2003.*

*1.2 In this connection, the Company was asked to furnish copy of purchase orders, Invoices, Receipted Challans and proof of Excise Duty paid etc. in support of above supplies made to various Discoms/Utilities.*

*1.3 In response to this, the firm replied that due to typographical error inadvertently in the C.A. certificate in which they included quantity sold to private utilities in supplies made to utilities and mistakenly uploaded the same in C.A. Certificate.*

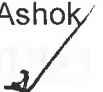
*1.4 Further the Committee noted that the Respondent was present on hearing held on earlier occasions either in person or represented through his counsel.*

**FINDINGS:**

2. The Director (Discipline) has held the Respondent guilty in his prima facie opinion. The Respondent is thus before this Committee represented by his counsel.

3. The Respondent before submitting his case has moved two applications before the Committee. One is production of certain documents and calling as witness Mr. Ashok Mathur, the Superintendent Engineer who has filed the said complaint.





4. The Respondent draws the attention of the Committee to page C-2 of Form I which has been signed by Mr. Ashok Mathur in the capacity as Superintendent Engineer. He has also signed the verification clause in the said form I. The Respondent submits that the complaint is void ab initio as it is not with a proper authorization. The Respondent submits that Jaipur Vidyut Nigam Limited is a company in which the majority of the shares are held by Government of Rajasthan and since it is a Government complaint, a person who can file a complaint should be of a rank of Jt. Secretary and above and that the Respondent is not aware whether the Superintendent Engineer is equal of the position of the Jt. Secretary. The Committee clarifies that Jaipur Vidyut Limited is a State Government owned organization and not a government department and hence any person authorized by the company can prefer to file a complaint. The Superintendent Engineer being the authorized to file the complaint, claim of the Respondent fails.

5. The Respondent has also claimed to produce Mr. Ashok Mathur, the said signatory as a witness. The crux of the matter is that the Respondent has given a certificate to M/s Prakash Transformers and Switch Gears Limited who have participated in a tender floated by Jaipur Vidyut Nigam Limited. It is the claim of the Respondent that the Complaint has been filed based on the zerox copy of the certificate issued by the Respondent and that the Respondent doubts the authenticity of the said photocopy as the original certificate has not been placed on record.

6. The Complainant has alleged that the Respondent has given a wrong certificate to M/s. Prakash Transformer and Switch Gears P. Ltd. Regarding supply of three phase distribution of transformer. The said certificate dated 5.6.2014 wherein the quantity and value of transformers of various capacities manufactured and sold by the said company to various government departments during the year 2011-12, 2012-13 and 2013-14. It is the claim of the Respondent that though he has signed the papers, the same is not has certification, which fact is not correct as the third page of the certificate signed by the Respondent contains the following certification:



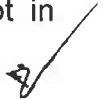


*"The above particulars are true and correct based on explanation, record and books of accounts produced before us. Further, the above certification issued on request of the company."*

7. The Respondent submits that the first two pages of the certificates have been changed without his knowledge and that it is the act of the company to whom he had issued the said certificate. The Respondent in his reply to the prima facie complaint has produced a different certificate. It is found by the DD that the font size on the first two pages is different in comparison to third page of the said certificate.

8. The Committee instructed the office to summon the complainant and produce the original issued by the Respondent for verification. Mr. Ashok Mathur who has since been promoted and Shri Satya Prakash Gupta a person holding the office of Superintendent Engineer currently appeared before the Committee and produced the original. It is important to note here that the Respondent was conspicuous by the absence. It is the Respondent who has asked for the original certificate to be produced for his verification. And the Committee feels that in his own interest he should have appeared before the Committee. The Respondent in turn sought an adjournment which he had done in the previous occasions also. The Committee is not inclined to grant an adjournment. The committee has verified the originals of the certificate and the relevant pages as claimed false by the Respondent. The Committee is not in doubt that the same tallies with the photocopy of the certificate annexed to the complaint and thereby the claim of the Respondent that the first two pages have been falsified fails.

9. The Committee has found that the claim made by the complainant is correct as the financial data of M/s Prakash Transformers & Switchgears Pvt. Ltd., Jaipur is not in agreement with the data certified by the Respondent.



**CONCLUSION:**

In conclusion and in the considered view of the Committee, Respondent is held guilty of professional misconduct falling within the meaning of clause 7 of Part I of the Second Schedule and also clause 2 of Part IV to the First Schedule read with Section 22 of the Act.



Sd/-

**(CA. ATUL KUMAR GUPTA)  
PRESIDING OFFICER**

Sd/-

**(CA. AMARJIT CHOPRA)  
GOVERNMENT NOMINEE**

Sd/-

**(SHRI RAJEEV KHER)  
GOVERNMENT NOMINEE**

Sd/-

**(CA. RAJENDRA KUMAR P)  
MEMBER**

**DATE : 10.02.2020**

**PLACE : New Delhi**

Certified True Copy

  
Mukesh Kumar Mittal  
Assistant Secretary  
Disciplinary Directorate

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