



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

[PR/163/2016/DD/302/16/BOD/449/2018]

**ORDER UNDER SECTION 21A(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.**

In the matter of:-

**Shri Saurabh Taneja, Authorised Representative**

**M/s. Makemy Trip India Pvt. Ltd., Gurgaon**

**.... Complainant**

**-Vs-**

**CA. Viren L. Pateliya (M.No.163142), Ahmedabad**

**.... Respondent**

**[PR/163/2016/DD/302/16/BOD/449/2018]**

**MEMBERS PRESENT(through video conferencing):**

**CA. Prasanna Kumar D, Presiding Officer**

**Mrs. Rani Nair, (IRS, Retd.), Government Nominee**

**CA. Durgesh Kumar Kabra, Member**

**Date of final hearing: 27<sup>th</sup> October, 2020**

1. The Board of Discipline vide Report dated 26<sup>th</sup> June, 2019 was of the opinion that **CA. Viren L. Pateliya (M.No.163142)** is guilty of "Other Misconduct" falling within the meaning of Clause (2) of Part-IV of the First Schedule of the Chartered Accountants Act, 1949 read with section 22 of the said Act.

2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Viren L. Pateliya** and communication dated 9<sup>th</sup> October, 2020 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before the Board on 27<sup>th</sup> October, 2020.

3. The Board noted that the Respondent appeared before it through video conferencing and made his oral representation thereat.

4. The Board has carefully gone through the facts of the case along with the representation of the Respondent.



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5. The Board noted while arriving at its findings as contained in its report, it was observed that the Internal Investigation Report pointed out the modus operandi adopted by the Respondent in collusion with other 2 employees of the Company. The Respondent gave his personal credit card to Mr. Sandeep who used to swipe his card online. The action of the Respondent like giving his credit card which was used for defrauding the Company and not questioning on the transactions undertaken proves that he was hand in glove with Mr. Sandeep and thus, it has been conclusively proved that the Respondent is 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.

6. Upon consideration of the facts of the case, the consequent misconduct of **CA. Viren L. Pateliya** and keeping in view his representation before it, the Board decided to remove the name of CA. Viren L. Pateliya (M.No.163142) from the Register of Members for a period of 15 (fifteen) days and also imposed a fine of Rs.75,000/- (Rs. Seventy five thousand only) upon him payable within a period of 60 days from the date of receipt of the Order.

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Sd/-  
**CA. PRASANNA KUMAR D.**  
(PRESIDING OFFICER)

Certified to be true copy  
*[Signature]*  
CA. Harleen Bhalla  
Assistant Secretary,  
Disciplinary Directorate  
The Institute of Chartered Accountants of India,  
CAI Bhawan, Vishwas Nagar, Shahdra, Delhi-110032

**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**

**Shri Saurabh Taneja, Authorised Representative, M/s. Makemy Trip India Pvt. Ltd., Gurgaon**

**-Vs-**

**CA. Viren L. Pateliya (M.No.163142), Ahmedabad  
[PR/163/2016/DD/302/16/BOD/449/2018]**

**CORAM:**

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

**In the matter of:**

**Shri Saurabh Taneja**

**Manager (legal) & Authorised Representative**

**M/s. Makemy Trip (India) Pvt. Ltd.**

**Tower-A, 19th Floor,**

**Building No. 5, DLF Cyber City,**

**GURGAON – 122 002**

**.....Complainant**

**Versus**

**CA. VirenLalitbhaiPateliya**

**B-5, Sainath City Part-I,**

**Ghatlodiya,**

**AHMEDABAD – 380 061**

**CA. VirenLalitbhaiPateliya**

**B/20-001, Sector-1**

**Shanti Nagar**

**Mira Road – East**

**THANE - 401107**

**.....Respondent**

**DATE OF FINAL HEARING: 26.06.2019**

**PLACE OF HEARING: MUMBAI**

**☉**

**PARTIES PRESENT:**

**Complainant:** Shri Ekank Mehra (authorised representative of the Complainant Department)  
Shri Bhaskar Mishra: the then Branch Manager, Ahmedabad Branch of the Complainant Department

**Respondent:** CA. Viren L. Patelaiy

**Counsel for Respondent:** Shri Vivek Narara, Advocate  
Shri Vaibhav Shukla, Advocate

**Findings:**

1. The Board noted that the Respondent was held guilty by the Director (Discipline) of Other Misconduct falling within the meaning of Clauses (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of said Act on the charge that he being employee of M/s. MakemyTrip (India) Pvt. Ltd. in collusion and connivance with two other employees of said Company, cheated the Company by manipulating the accounts by misappropriating and siphoning off cash to the extent of Rs. 1,75,01,212/-.
2. The Board also noted that the Respondent in his letter dated 05/03/2016 (C-23) addressed to the Company has stated as under:-

*"He is writing this letter to confess his acts of embezzling Company funds validated as on 05<sup>th</sup> March, 2016 in tune of Rs. 1,54,00,000/- during the period 1<sup>st</sup> April 2014 to 29<sup>th</sup> February, 2016.*

*Over and above, he has done transactions worth Rs. 22,00,000/- in MakemyTrip website using his personal American Express card and he will take the responsibility of settling these dues with the said bank directly.*

*MakemyTrip (India) Pvt. Ltd. is presently investigating the matter and will share the exact amount post concluding the investigation. During the period of investigation he will visit as and when asked and fully co-operate with MakemyTrip officials and would be responsible if something further come up".*

*He undertake that he is writing this letter / confession out of his own free will and further undertake that no undue influence, coercion or force has been used on him for writing this letter.*

*He is aware of the consequence of writing this confession."*

3. The Board noted that as per Internal Investigation Report pointed out modus operandi adopted by the Respondent in collusion with other 2 employees of the Company which were as under:-
- (i) Collected cash from the customers and did not deposit the amount into the Bank account of the Company either wholly or partly.
  - (ii) Reversed the cash entries in the accounting software which would then show a reduced cash balance in the cash book to eliminate immediate suspicion of any manipulation.
  - (iii) Siphoned of foreign exchange collected for the period April 2015 to November, 2015 by committing the same towards booking IDs but later reversing all such entries.
  - (iv) Swiping personal American Express credit cards in lieu of the cash that was misappropriated.
4. The Board during the course of hearing noted that Shri Bhaskar Mishra, the then Branch Manager submitted that swiping of cards by the employees for transactions/booking was not allowed. The Respondent submitted, for a specific question whether his personal American Express Card was used or not, replied in affirmative. He further submitted that he gave Card to Mr. Sandeep who used to swipe his card online. The Board in this regard noted that the Respondent must have been getting message of the transactions undertaken by Mr. Sandeep.
5. The Board also noted that action of the Respondent like giving the card which is used for defrauding the Company and not questioning on the transactions undertaken proves that he was hand in glove with Mr. Sandeep. If at all, the connivance of the Respondent with Mr. Sandeep is denied even then the act of the Respondent proves his negligence in respect of conduct of his job. Further, the admission of the Respondent vide letter dated 05/03/2016 (C-23) proves his guilt.
6. Based on the oral submissions, given by the Respondent and the Complainant, the Board is of the opinion that the Respondent is not only due to negligence of his duties as part of his job profile, but also due to his careless behaviour had brought disrepute to the profession and accordingly he is held Guilty.

**CONCLUSION:**

7. Thus, the Board concluded that the Respondent is **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.

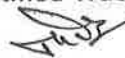
<b>Sd/-</b> <b>(ATUL KUMAR GUPTA)</b>	<b>Sd/-</b> <b>(ARUN KUMAR)</b>	<b>Sd/-</b> <b>(PRASANNA KUMAR D)</b>
<b>PRESIDING OFFICER</b>	<b>GOVERNMENT NOMINEE</b>	<b>MEMBER</b>

**DATE : 26.06.2019**

**PLACE : MUMBAI**

**DB**

**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**