



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

PR-34/2019-DD/110/2019/BOD/564/2020

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:-

CA. Pawan Kumar Perival (M. No. 064988),
M/s. Danspark & Co., (FRN 309145C), Jamshedpur

...Complainant

-Vs.-

CA. Niranjan Mondal (M. No. 305792)
M/s. N Mondal & Associates (FRN 328328E), West Bengal

...Respondent

[PR-34/2019-DD/110/2019/BOD/564/2020]

MEMBERS PRESENT:

CA. Prasanna Kumar D., Presiding Officer (Physically at ICAI Bhawan, IP Marg,
New Delhi)

Mrs. Rani Nair, (IRS, Retd.), Government Nominee (Through video conferencing)

CA. Satish Kumar Gupta, Member (Through video conferencing)

Date of Final Hearing: 6th August, 2021

1. The Board of Discipline vide Report dated 11th February, 2021 held that CA. Niranjan Mondal (M. No. 305792) is guilty of "Professional Misconduct" falling within the meaning of Item (8) of Part-I of the First Schedule of the Chartered Accountants Act, 1949.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Niranjan Mondal and communication dated 29th July, 2021 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before the Board on 6th August, 2021.
3. CA. Niranjan Mondal appeared before the Board through video conferencing and made his oral representation.
4. The Board has carefully gone through the facts of the case and also the oral representation of CA. Niranjan Mondal.
5. As per the Findings of the Board as contained in its report, CA. Niranjan Mondal categorically accepted his guilt that he failed to communicate with the Complainant before accepting the Tax Audit of M/s Shree Gajapati Paints Private Limited for the Financial Year 2017-18 and thus, it has already been held that CA. Niranjan Mondal is Guilty of Professional Misconduct falling within the meaning of Item (8) of Part I of the First Schedule of the Chartered Accountants Act, 1949.

As



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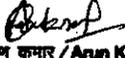
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6. Upon consideration of the facts of the case, the consequent misconduct of **CA. Niranjan Mondal** and keeping in view his oral representation before it, the Board decided to Reprimand **CA. Niranjan Mondal (M. No. 305792)**.

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

Date: 10th January, 2022

सही प्रतिलिपि होने के लिए प्रमाणित /
Certified to be true copy


अरुण कुमार / Arun Kumar
कार्यकारी अधिकारी / Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आईसीएआई भवन, विभास नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwas Nagar, Shahdra, Delhi-110032

CONFIDENTIAL

BOARD OF DISCIPLINE

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

File No. : [PR/34/2019/DD/110/2019/BOD/564/2020]

CORAM:

CA. Prasanna Kumar D., Presiding Officer

(attended physically from ICAI, BKC, Mumbai)

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

(attended through VC)

CA. Durgesh Kumar Kabra, Member

(attended physically from ICAI, BKC, Mumbai)

In the matter of:

**CA Pawan Kumar Periwal (M.No. 064988),
M/S DANSPARK & CO., FRN-309145C,
Jamshedpur**

....Complainant

-vs-

**CA. Niranjan Mondol (M. No. 305792) in Re:
Khottadihi, Asansole, Burdwan,
West Bengal, India, 713378**

....Respondent

DATE OF FINAL HEARING

: **29th January, 2021**

PLACE OF HEARING

: **Through video conferencing /Physically**

PARTIES PRESENT:

Complainant

: **CA. Pawan Kumar Periwal**

Respondent

: **CA. Niranjan Mondol**

FINDINGS:

1. The Board noted the charge against the Respondent that he conducted the tax audit of M/s Shree Gajapati Paints Private Limited (hereinafter referred to as the company) for the F.Y. 2017-18 without first communicating with the Complainant in writing, being the previous tax auditor of the company.
2. The Board heard the submissions of the Complainant and Respondent who were present before it through video conferencing and duly considered the documents available on record.

3. The Board on perusal of the documents on record noted that the Respondent in his written statement submitted at prima facie opinion stage as well as during the course of hearing admitted that he did not communicate with the Complainant, being the previous tax auditor before accepting the tax audit of the company for the F.Y. 2017-18.
4. The Board noted that the Code of Ethics, 2009 with respect to misconduct charged under Item (8) of Part I of First Schedule to the Chartered Accountants Act, 1949 provides as under:
"Members should therefore communicate with a retiring auditor in such a manner as to retain in his hands positive evidence of the delivery of the communication to the addressee. In the opinion of the Council, communication by a letter sent "Registered Acknowledgement due" or by hand against a written acknowledgement would in the normal course provide such evidence."
In the instant case, the Respondent categorically accepted his guilt that he failed to communicate with the Complainant before accepting the tax audit of M/s Shree Gajapati Paints Private Limited for the financial year 2017-18. Accordingly, the Board decided to hold him guilty of Professional Misconduct falling within the meaning of Item (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949.

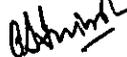
CONCLUSION:

5. Thus, the Board of Discipline, in view of the above, is of the considered opinion that the Respondent is **Guilty** of Professional Misconduct falling within the meaning of Item (8) of Part I of First Schedule to the Chartered Accountants Act 1949.

Sd/-

**CA. PRASANNA KUMAR D.
(PRESIDING OFFICER)**

Certified to be true copy



R.S. Srivastava
Assistant Secretary,
Disciplinary Directorate

The Institute of Chartered Accountants of India,
ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032