



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

PR/209/18/DD-226/18/BOD/598/2021

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. Vinod Suri, Mumbai ...Complainant

-Vs.-

CA. Aniruddha Baliram Mane (M.No.160535),  
M/s. Kadam & Mane, Chartered Accountants, Dombiwali East ...Respondent

[PR/209/18/DD-226/18/BOD/598/2021]

MEMBERS PRESENT:

CA. Prasanna Kumar D., Presiding Officer (In person)  
Mrs. Rani Nair, (IRS, Retd.), Government Nominee (Through video conferencing)

Date of Final Hearing: 9<sup>th</sup> February, 2022

1. The Board of Discipline vide Report dated 10<sup>th</sup> January, 2022 held that **CA. Aniruddha Baliram Mane (M.No.160535)** is Guilty of Professional Misconduct falling within the meaning of Item (8) of Part I of First Schedule to the Chartered Accountants Act, 1949.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Aniruddha Baliram Mane** and communication dated 2<sup>nd</sup> February, 2022 was addressed to him thereby granting him an opportunity of being heard in person and/or to make written representation before the Board on 9<sup>th</sup> February, 2022.
3. **CA. Aniruddha Baliram Mane** appeared before the Board on 9<sup>th</sup> February, 2022 through video conferencing and made his oral representation thereat.
4. The Board has carefully gone through the facts of the case and also the oral representation of **CA. Aniruddha Baliram Mane**.
5. As per the Findings of the Board as contained in its report, **CA. Aniruddha Baliram Mane** accepted VAT audit of M/s Goodrich Maritime Pvt. Ltd. for F.Y. 2016-17 without communicating with the Complainant. Further, **CA. Aniruddha Baliram Mane** admitted his mistake vide letter dated nil received on 23/08/2018 and also verbally before the Board during the proceedings held on 28/09/2021. Thus, it has already been held that **CA. Aniruddha Baliram Mane** is Guilty of Professional Misconduct falling within the meaning of Item (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949.



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

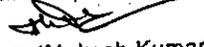
PR/209/18/DD-226/18/BOD/598/2021

6. Upon consideration of the facts of the case, the consequent misconduct of **CA. Aniruddha Baliram Mane (M.No.160535)** and keeping in view his oral representation before it, the **Board** decided to Reprimand **CA. Aniruddha Baliram Mane (M. No.160535)**.

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

Date: 11<sup>th</sup> February, 2022

प्रमाणित सत्य प्रतिलिपि / Certified true copy

  
मुकेश कुमार मिश्रा / Mukesh Kumar Mittal  
सहायक सचिव / Assistant Secretary  
अनुशासनात्मक विभाग / Disciplinary Directorate  
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास 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/209/18/DD-226/18/BOD/598/2021]

CORAM: (Through Video Conferencing)

CA. Prasanna Kumar D., Presiding Officer  
Mrs. Rani Nair (IRS, Retd.), Government Nominee  
CA. Satish Kumar Gupta, Member

In the matter of:

CA Vinod Suri,  
M/s Vinod Suri & Co., Chartered Accountants  
1st Floor, 97/99 Bhatia Trust, Bora Bazar, Fort,  
Mumbai 400001

.....Complainant

-Vs.-

CA Aniruddha Baliram Mane (M.No.160535)  
Kadam & Mane, Chartered Accountants  
106, A Wing Saidham Apartment, Chera Nagar,  
Manpada Road Sagaon,  
Dombiwali East 421201

.....Respondent

DATE OF FINAL HEARING : 28<sup>th</sup> September, 2021  
PLACE OF HEARING : Through Video Conferencing

PARTIES PRESENT (Through Video Conferencing):

RESPONDENT : CA. Anirudha Baliram Mane  
COUNSEL FOR THE RESPONDENT : CA. C.N.Vaze

FINDINGS:

Charge alleged:

1. The allegation against the Respondent is that he accepted the VAT audit of M/s Goodrich Maritime Pvt. Ltd. (hereinafter referred to as the "Company") for the F.Y. 2016-17 without communicating with the Complainant who the previous auditor of the Company.

**Proceedings held:**

2. During the proceedings held on 28<sup>th</sup> September 2021, the Board noted that the Respondent alongwith his Counsel were present before it through video conferencing. However, the Complainant was neither present before it nor was there any intimation as regards his non-appearance. The Board noted that the notice for hearing sent to the Complainant through speed post had been received back with the comment 'Left without instructions'. However, since the same was also sent through email to the Complainant which had been duly delivered, the Board decided to proceed ahead with the hearing in the case. Thereafter, the Respondent was put on oath and he and his Counsel confirmed that they have read and understood the contents of the modalities and protocols of e-hearing and follow them. The charges alleged against the Respondent were treated as read. Thereafter, on being asked by the Board as to whether the Respondent pleaded guilty in respect of the charges alleged against him, he replied in affirmative and accepted his guilt before the Board. The Respondent was examined by the Board.

Thus, the Board on consideration of the submissions and documents on record decided on the conduct of the Respondent and concluded the proceedings.

**Submissions of the Respondent:**

3. The Respondent in his defense submitted as under:-
  - a. He had misinterpreted the Clause (8) of Part I of First Schedule that the said Clause is applicable only in the case of acceptance of Statutory Audit. On request of the management of M/s. Goodrich Maritime India Private Limited (Company) and availability of short time for VAT Audit, the Respondent accepted appointment as VAT Auditor.
  - b. The Respondent accepted the said VAT audit after checking that there were no outstanding dues as on 31/03/2017 on the part of the Complainant.
  - c. As informed by the management of the Company, they initially approached the Complainant for VAT Audit and accordingly, the Complainant started the work, but suddenly the Complainant failed to respond and communicate with the management in this regard. As due date of filing VAT Audit Report was 15/01/2018, the management of the Company approached the Respondent



Firm due to non-cooperation from the previous auditor in the month of December 2017 for VAT Audit as the Respondent/ Respondent Firm had earlier filed their VAT and CST returns for the FY 2016-17.

- d. In one of the communication dated 02/05/2018, the Respondent submitted that he had communicated with the Complainant and requested the Complainant to provide the NOC for accepted VAT audit work.
- e. The said act was unintentional and the Respondent acted in good faith.

**Observations and Findings of the Board:**

4. The Board on consideration of the submissions and documents available on record, observed as under:

4.1 The Board noted that in response to a letter dated 30<sup>th</sup> April 2018 received from the Complainant, the Respondent vide letter dated 2<sup>nd</sup> May 2018 informed the Complainant of the circumstances in which he accepted the VAT audit of the company for the F.Y. 2016-17, apologised for not communicating with him prior to the acceptance of audit and requested him to provide NOC for the accepted VAT audit work.

4.2 As far as the plea of the Respondent that he misinterpreted Clause (8) of Part I of First Schedule is concerned, the Board took into view Code of Ethics (Reprint May, 2009 Edition, Page 166) wherein it is provided as under:

*"1. The requirement for communicating with the previous auditor being a Chartered Accountant in practice would apply to all types of audit viz., statutory audit, tax audit, internal audit, concurrent audit or any other kind of audit."*

Thus, the Board viewed that the Code of Ethics clearly provides that the provision of prior communication with the previous auditor is applicable to all types of audit i.e. Statutory audit, Tax audit, Internal audit, Concurrent audit, etc.

4.3 The Board further took into view the provision of Item (8) of Part I of First Schedule to the Chartered Accountants Act, 1949 which provides as under:-

*"(8) accepts a position as auditor previously held by another chartered accountant or a certified auditor who has been issued certificate under the Restricted Certificate Rules, 1932 without first communicating with him in writing"*

Thus, the Board held that communication has to be done with the previous auditor prior to acceptance of the audit assignment which had not been done in the instant case.

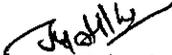
- 4.4 The Board also noted that the Respondent admitted his mistake vide letter dated nil received on 23/08/2018 and also verbally before the Board during the proceedings held on 28/09/2021.
5. Having regard to the attendant circumstances, submissions and documents on record, the Board viewed that the Respondent has committed an act of Professional Misconduct falling within the meaning of Item (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949 for accepting VAT audit of M/s Goodrich Maritime Pvt. Ltd. for F.Y. 2016-17 without communicating with the Complainant.

**CONCLUSION:**

6. The Board of Discipline, in view of the above, is of the considered view 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)

Date:10<sup>th</sup> January, 2022

  
प्रमाणित सत्य प्रतिलिपि / Certified true copy

सीए. ज्योतिका ग्रोवर / CA. Jyotika Grover  
सहायक सचिव / Assistant Secretary  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032  
ICAI Bhawan, Vishwas Nagar, Shahdra, Delhi-110032