



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

PPR/NP/66/18/DD/196/INF/18/BOD/521/2019

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.

CA. Parveen Sharma (M. No. 093713), Delhi In Re:- ...Respondent
[PPR/NP/66/18/DD/196/INF/18/BOD/521/2019]

MEMBERS PRESENT: (Through video conferencing)

CA. Prasanna Kumar D., Presiding Officer

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

CA. Satish Kumar Gupta, Member

Date of Final Hearing: 28th October, 2021

1. The Board of Discipline vide Report dated 11th February, 2021 held that **CA. Parveen Sharma (M. No. 093713)** is Guilty of "Other Misconduct" falling within the meaning of Item (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. Parveen Sharma** and communication dated 21st October, 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 28th October, 2021.
3. **CA. Parveen Sharma** neither appeared before the Board on 28th October, 2021 despite the due service of the Notice for hearing for award of punishment nor filed any written representation on the Findings of the Board. Keeping in view the provisions of Rule 15(1) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Board presumed that the Respondent has nothing more to represent before it and accordingly, decided to consider the case of the Respondent for award of punishment.
4. The Board has carefully gone through the facts of the case. As per the Findings of the Board as contained in its report, the announcement dated 31st December, 2013 of the Institute regarding the Procedure for providing inspection/certified copies of evaluated



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answer-books to the concerned examinees specifically the clause 39 and 40 provides as under:

39. On receipt of certified copies of the evaluated answer books, the examinee shall be the sole custodian of it and under any circumstances the examinee shall not part with the custody/possession of the same and also shall not use the same for any other purposes, including reference to experts/media etc.

40. The certified copies so obtained by the examinee shall be for his/her exclusive use. Neither the said examinee nor any other person can use the said copy to dispute or challenge the quality of assessment or quantum of marks assigned to the answers therein."

The Board observed that the procedure for providing inspection /certified copies of evaluated answer books to the concerned examinees emphasises the following:

- a. Certified copies supplied to the examinee /candidate shall be for his exclusive use/ personal reference and guidance only;
- b. Examinee shall be the sole custodian of the certified copies of the evaluated answer books;
- c. Certified copies of the evaluated answer books shall not be used/ shared to media, as material for reference to experts;
- d. It is the prerogative of the ICAI /Institute to decline grant of inspection /certified copies of the evaluated answer books, if it has reason to believe that the request has been made with malicious intention to discredit examination system of the Institute.
- e. Certified copies so obtained cannot be used either by the Examinee or by any other person to challenge/dispute the quality of assessment or quantum of marks assigned to the answers therein
- f. Inspection or Certified copies of evaluated answer books would be provided to the examinee only.

The Board noted that the Respondent had denied circulation/ sharing of any such videos by him **on whatsapp** (emphasis provided). The said video in which the Respondent participated was made available on social media for public view. The Board, however, observed that circulation/ sharing of such videos on whatsapp is not very relevant to the allegations levelled but what is relevant is the participation of the Respondent in discrediting/ disputing the whole examination/ evaluation system of the ICAI. The contents of the video as



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enlisted in the verbatim which was shared with the Respondent while treating the case as 'Information' also makes it explicitly clear that the intent of the Respondent was to discredit the examination/evaluation system of the ICAI. The tone and tenor of Respondent infers his malicious intent to discredit the evaluation system of ICAI. The contents of the video was such that it creates an adverse perception in the minds of viewers about the ICAI. The Board was of the view that even if the Respondent had some views or bonafidely believed that the existing system of evaluation of answer books of students by ICAI requires improvement/strengthening, he could have addressed the same to ICAI instead of sensationalising the issue by recording and making video available to public. In this regard, the Board noted that no plausible justification least explanation has been offered by the Respondent except the self-serving statement. Since the Respondent is a Chartered Accountant and also a teacher imparting coaching to Chartered Accountant students, it was expected of him to be aware of the provisions governing the students pursuing the chartered accountancy course as well as Chartered Accountants and do not become a part of the non-compliance with such provisions. Mere plea of obtaining authorisation does not improve the case of Respondent as that does not place him to stand on a better/different footing. The aforesaid Act of the Respondent is clearly unbecoming of a Chartered Accountant and has also brought disrepute to the profession and the Institute. Thus, it has already been held that **CA. Parveen Sharma** is Guilty of 'Other Misconduct' falling within the meaning of Item (2) of Part IV of the First Schedule of the Chartered Accountants Act, 1949 read with Section 22 of the said Act.

5. Upon consideration of the facts of the case and the consequent misconduct of **CA. Parveen Sharma (M. No. 093713)**, the Board decided to Reprimand **CA. Parveen Sharma (M.No.093713)** and also imposed a fine of **Rs.1,00,000/- (Rs. One Lakh only)** upon him payable within a period of 60 days from the date of receipt of the Order.

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

Date: 1st February, 2022

प्रमाणित सत्य प्रतिलिपि / Certified true copy

मुकेश कुमार मित्तल / Mukesh Kumar Mittal
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

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. : [PPR-NP/66/-DD/196/INF/18-BOD/521/19]****CORAM:****CA. Prasanna Kumar D., Presiding Officer****(attended physically at ICAI
Bhawan, I.P. Marg, New Delhi)****Mrs. Rani Nair (IRS, Retd.), Government
Nominee****(attended through video
conferencing)****In the matter of:****CA. Parveen Sharma (M. No. 093713)
B-273, Nirman Vihar, Delhi-110092****....Respondent****DATE OF FINAL HEARING****: 11th February, 2021****PLACE OF HEARING****: physically / through video
conferencing****PARTIES PRESENT:****Respondent****: Not present****Counsel for the Respondent****: None****FINDINGS:****Brief back ground of the case:**

1. The Respondent was seen in certain videos in circulation on social media such as Youtube, whatsapp propagating and displaying the answer book of a candidate by pointing out a few purported discrepancies in the evaluation done. The said act of the Respondent has been viewed as an attempt to incite as well as to create an adverse perception in the minds of stakeholders. Since the possession and display of answer sheet by Respondent was viewed as unlawful possession of Institute's confidential records, an Information case/ disciplinary proceedings were initiated against the Respondent.

Charge levelled:

2. (a) The Respondent by means of social media propagated and displayed the answer book of a particular candidate pointing out a few purported discrepancies in the evaluation done by ICAI which was an attempt to incite as well as create an adverse perception in the mind of the stakeholders.
(b) The act of having possession of the answer book and display thereof amounted to unlawful possession of Institute's confidential records.
(c) The contents of the video(s) wherein the Respondent appeared which were available for public viewing on the following link i.e. <https://youtube/IQ39WAADE0M>, <https://youtube/Uz2ldbRa7o>, and <https://youtube/FoZVU11vIE>, caused immense

consternation amongst the public thereby bringing disrepute to the ICAI and the profession.

Proceedings held:

3. The instant case was scheduled for hearing before the Board of Discipline on 19th December, 2020, 8th February, 2021 and again on 11th February, 2021. Despite the due service of the notice of hearing on all three occasions including the hand delivery for the final hearing on 11th February, 2021, the Respondent chose not to be present either in person or through his authorised representative before the Board of Discipline for hearing. The Board took a serious view of the conduct of the Respondent in not ensuring compliance with the disciplinary Rules and Regulations of the Institute. Since the case had been listed before the Board on earlier occasions also and adjourned due to non-appearance of the Respondent, the Board decided to conclude the proceedings ex-parte against the Respondent on the basis of the documents and submissions on record.

Brief of Respondent's submissions:

4. The Board noted that no further written statement in terms of Rule 14(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of cases) Rules 2007 was filed by the Respondent to corroborate his defence. However, the Respondent during the course of investigation before the Director (Discipline), vide letter dated 30th October, 2018 submitted that the videos referred have not been circulated or shared by him on whatsapp, it was never his intention to incite or create adverse perception in the minds of stakeholders; he was not in unlawful possession of confidential records and the copies of answer sheets were received after proper authorisations.

Observations and Findings of the Board:

5. The Board on consideration of the submissions and documents available on record noted as under:

- (i) The announcement dated 31st December, 2013 of the Institute regarding the Procedure for providing inspection/certified copies of evaluated answer-books to the concerned examinees specifically the clause 39 and 40 provides as under:

39. On receipt of certified copies of the evaluated answer books, the examinee shall be the sole custodian of it and under any circumstances the examinee shall not part with the custody/possession of the same and also shall not use the same for any other purposes, including reference to experts/media etc.

40. The certified copies so obtained by the examinee shall be for his/her exclusive use. Neither the said examinee nor any other person can use the said copy to dispute or challenge the quality of assessment or quantum of marks assigned to the answers therein."

- (ii) The Board observed that the procedure for providing inspection /certified copies of evaluated answer books to the concerned examinees emphasises the following:

- a. Certified copies supplied to the examinee /candidate shall be for his exclusive use/ personal reference and guidance only;
- b. Examinee shall be the sole custodian of the certified copies of the evaluated answer books;
- c. Certified copies of the evaluated answer books shall not be used/shared to media, as material for reference to experts;
- d. It is the prerogative of the ICAI /Institute to decline grant of inspection /certified copies of the evaluated answer books, if it has reason to believe that the request has been made with malicious intention to discredit examination system of the Institute.
- e. Certified copies so obtained cannot be used either by the Examinee or by any other person to challenge/dispute the quality of assessment or quantum of marks assigned to the answers therein
- f. Inspection or Certified copies of evaluated answer books would be provided to the examinee only.

(iii) The Board noted that the Respondent has not denied the factum of his participation in the video(s) whereby he propagated and displayed the evaluated answer book of a particular candidate by pointing out purported discrepancies. The Board further noted that the Respondent in his written statement dated 30th October 2018 had merely denied circulation/ sharing of any such videos by him **on Whatsapp** (emphasis provided). The said video in which the Respondent participated was made available on Youtube also i.e. social media for public view. The Board, however, observed that circulation/ sharing of such videos on Whatsapp is not very relevant to the allegations levelled but what is relevant is the participation of the Respondent in discrediting/ disputing the whole examination/ evaluation system of the ICAI.

(iv) The Respondent in his reply dated 30th October, 2018 submitted at the prima facie stage stated that the copies of answer books were received by him after proper authorizations. However, no such authorisation was brought on record by the Respondent to substantiate his plea. Further, as per Clause 39 and 40 of the aforesaid procedure , examinee is the sole custodian of the evaluated answer books, under no circumstances, he shall part with the custody/possession of the same , the examinee shall not use the said answer sheet for any other purpose/s **including reference to experts /media** etc. (emphasis provided) and the certified copies so obtained cannot be used either by the Examinee **or by any other person**(emphasis provided) to challenge/dispute the quality of assessment or quantum of marks assigned to the answers therein. It is evident from the reading of clause 39 and 40 of the aforesaid procedure that parting with the evaluated answer books is totally barred/prohibited and no person can use the same to dispute the quality of assessment. In such case, mere plea of obtaining authorisation does not improve the case of Respondent as that does not place him to stand on a better/different footing. The Board on perusal of the contents of the video as enlisted in the verbatim which was shared with the Respondent *while treating* the case as "Information" noted as under:

" CA. Parveen Sharma:



Hello everyone. ICAI's exam of May 2018 has been held. Results declared .Some students applied for revaluation. They got their answer books.....I have brought one copy of answer sheet of Account FR.....Problems are there in the evaluation system."

The Board was of the view that since, the Respondent is a Chartered Accountant and also a teacher imparting coaching to Chartered Accountant students, it was expected of him to be aware of the provisions governing the students pursuing the chartered accountancy course as well as Chartered Accountants and do not become a part of the non-compliance with such provisions.

- (v) The Board observed that the contents of the video as enlisted in the verbatim which was shared with the Respondent while treating the case as 'Information' also makes it explicitly clear that the intent of the Respondent was to discredit the examination/evaluation system of the ICAI. It is further observed that the tone and tenor of Respondent infers his malicious intent to discredit the evaluation system of ICAI. The contents of the video was such that it creates an adverse perception in the minds of viewers about the ICAI. The Board was of the view that even if the Respondent had some views or bonafidely believed that the existing system of evaluation of answer books of students by ICAI requires improvement/strengthening, he could have addressed the same to ICAI instead of sensationalising the issue by recording and making video available to public. In this regard, the Board noted that no plausible justification least explanation has been offered by the Respondent except the self-serving statement.
- (vi) Thus, having regard to the attendant circumstances, the documents and submissions on record, the Board is of the considered view that the Respondent has brought disrepute to the profession and is thus, guilty of 'Other Misconduct' falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act 1949 read with Section 22 of the said Act.

CONCLUSION:

6. The Board of Discipline, in view of the above, is of the considered opinion that the Respondent is **Guilty** of "Other Misconduct" falling within the meaning of Item (2) of Part IV of First Schedule to the Chartered Accountants Act 1949 read with Section 22 of the said Act.

Sd/-

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

DATE: 11th February, 2021

Certified to be true copy

Melkote Kumar Mittal
Melkote Kumar Mittal
Assistant Secretary,
Disciplinary Committee

The Institute of Chartered Accountants of India
ICAI, New Delhi