



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

PR/46/18/DD-95/18/BOD/517/2019

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.

In the matter of:

Shri A.K. Verma,

General Manager (Personnel),

National Agricultural Co-operative Marketing Federation of India Ltd.

New Delhi

...Complainant

-Vs.-

CA. Pradeep Goswami (M.No. 512709)

New Delhi

.....Respondent

[PR/46/18/DD-95/18/BOD/517/2019]

MEMBERS PRESENT:

CA. Prasanna Kumar D., Presiding Officer

(In person)

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

(Through video conferencing)

Date of Final Hearing: 9th February, 2022

1. The Board of Discipline vide Report dated 1st February, 2022 held that **CA. Pradeep Goswami (M.No. 512709)** is Guilty of Professional and Other Misconduct falling within the meaning of Item (11) of Part I and Item (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act respectively.

2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against **CA. Pradeep Goswami** and communication dated 4th 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 9th February, 2022. **CA. Pradeep Goswami** vide email dated 8th February, 2022 stated that he has nothing more to say. He has explained each and everything earlier with reason and situation and that he will abide by the decision of the Board.

3. **CA. Pradeep Goswami** was not present before the Board on 9th February, 2022. Since his written representation was already on record, the Board decided to proceed ahead with the award of punishment.

4. The Board has carefully gone through the facts of the case alongwith the written representation of **CA. Pradeep Goswami**.

5. As per the Findings of the Board as contained in its report, a FIR dated 8th April 2014 was lodged with the Police against **CA. Pradeep Goswami** by one Ms. Ashi Sharma wherein it was alleged that **CA. Pradeep Goswami** along with three others molested and beat her and tore her



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clothes while she was on her way back home from a local Bazar around 9.00 PM at night. The Board in this regard, observed that Charge Sheet is already filed against CA. Pradeep Goswami alongwith other accused persons and the cognisance of the said offence has already been taken by the Ld. Metropolitan Magistrate, Karkardooma District Courts, North East District, Delhi and the said case is pending. The Board noted that the Complainant entity placed on record the FIR lodged against the Respondent, the Final Report/Charge sheet in the matter, the Statement of Prosecutrix Ms. Ashi Sharma, the Statement of brother of Ms. Ashi Sharma, interrogation reports of the co-accused in the matter and that of the Respondent, the Memo of recovery of dress of prosecutrix filed by the police and the status/Orders of the proceedings before the Court in the matter. The Board observed that the alleged involvement of CA. Pradeep Goswami in a case of molestation is certainly not appreciable. The Board was of the view that Chartered Accountants are expected not only to maintain highest Standards of integrity not only in the execution of their professional assignments but also their in personal lives as the same have a bearing on the image of the Profession at large.

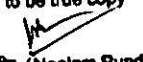
Further, as regards the charge under Item (11) of Part I of First Schedule, the Board observed that the Permission to be granted specifically by the Council of ICAI as provided under Appendix 9 read with Regulation 190A of CA Regulations, 1988 is a prior permission to be sought by a Member in Practice before entering into service. CA. Pradeep Goswami being into practice for such a considerable period of time ought to be aware of the provisions of the Chartered Accountants Act 1949 and the Rules and Regulations framed thereunder. The Board also noted that the Complainant entity (NAFED) had already terminated the services of CA. Pradeep Goswami vide its Order dated 30/06/2017 and placed the copy of said Order alongwith present status of Court proceedings initiated by CA. Pradeep Goswami before Hon'ble Delhi High Court and Ld. Additional District Judge, Saket District Courts, Delhi. The Board viewed that entering into service with NAFED (Complainant Entity) without surrendering Certificate of Practice, clearly shows misconduct on the part of CA. Pradeep Goswami. The Board further observed that CA. Pradeep Goswami admitted his guilt in his written statement with respect to this charge. Thus; it has already been held that CA. Pradeep Goswami is Guilty of Professional and Other Misconduct falling within the meaning of Item (11) of Part I and Item (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act respectively.

6. Upon consideration of the facts of the case, the consequent misconduct of CA. Pradeep Goswami (M.No. 512709) and keeping in view his written representation before it, the Board decided to Reprimand CA. Pradeep Goswami (M.No. 512709) and also imposed a Fine of Rs. 25,000/- (Rupees Twenty Five Thousand 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: 11th February, 2022

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


नीलम पुंडीर / Neelam Pundir
कार्यकारी अधिकारी / Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
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