



**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: 9<sup>th</sup> February, 2022**

1. The Board of Discipline vide Report dated 1<sup>st</sup> 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 4<sup>th</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. **CA. Pradeep Goswami** vide email dated 8<sup>th</sup> 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 9<sup>th</sup> 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 8<sup>th</sup> 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: 11<sup>th</sup> February, 2022

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

नीलम पुदीर / Neelam Pundir  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया  
The Institute of Chartered Accountants of India  
आईसीएआई भवन, विश्वास नगर, शाहदर, दिल्ली - 110032  
ICAI Bhawan, Vishwas Nagar, Shahdara, 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/46/18/DD-95/18/BOD/517/2019]

CORAM:

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

In the matter of:

Shri A.K. Verma,  
General Manager (Personnel),  
National Agricultural Co-operative Marketing Federation of India Ltd (NAFED)  
Siddharth Enclave,  
Ashram Chowk,  
New Delhi-110014

.....Complainant

-Vs.-

CA. Pradeep Goswami (M.No. 512709)  
D-75, Street No. 2,  
Bhajanpura,  
New Delhi-110053

.....Respondent

DATE OF FINAL HEARING	:	24 <sup>th</sup> December, 2021
PLACE OF HEARING	:	ICAI Bhawan, IP Marg, New Delhi / Through video conferencing

PARTIES PRESENT:

Complainant	:	None
Respondent	:	None

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**FINDINGS:**

**Background of the case:**

1. The Complainant entity (NAFED) brought on record an FIR dated 8<sup>th</sup> April 2014 lodged with the Police against the Respondent by one Ms. Ashi Sharma wherein it was alleged that the Respondent along with three others molested and beaten her and tore her clothes while she was on her way back home from a local Bazar around 9.00 PM at night. The said matter was investigated by the Police and during investigation, the Police vide its Interrogation report dated 21<sup>st</sup> January 2015 recorded the Statement of the Respondent whereby Respondent denied the allegations made against him. Thereafter, the police filed its Final Report/Charge Sheet dated 30th October 2015 before Karkardooma District Courts, Delhi and the Ld. Court vide Order dated 25th July 2018 took cognizance of the matter.

**Charge alleged :**

2. The brief of the charges alleged against the Respondent are as under:-
  - a. The Respondent was involved in a molestation case against one Ms. Ashi Sharma.
  - b. The Respondent who was holding Certificate of Practice since 2009, informed at the time of appointment with the Complainant entity(NAFED) that he was in regular service from 2009 and joined the Complainant entity(NAFED) in 2016 without surrendering his Certificate of Practice which is in contravention to the provisions of the Chartered Accountants Act,1949.

**Brief of proceedings held:**

3. During the hearing held in the case on 24<sup>th</sup> August 2021, the Board noted that the Counsel for the Complainant, Mr. Aneesh Sadhwani, Advocate was present before it through video conferencing and confirmed that he has read and understood the contents of the modalities and protocols of e-hearing and follow them. Since there was a change in the composition of the Board since the last hearing, the Board gave an option to the Counsel for the Complainant whether he would like to have a De - Novo enquiry or continue from the last proceedings to which he stated that he would like to continue from the last proceedings. Thereafter, the Counsel for the Complainant made his submissions before the Board. Since the Respondent neither appeared before the Board nor sent any communication as regards his non-appearance in the instant hearing other than the email dated 20th April 2021 stating that he has nothing to say and has explained everything, the Board directed the office to provide a copy of the Notes of hearing for today's hearing to the Respondent and categorically inform him that since there is a change in the

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composition of the Board, thus, he is required to clarify whether he would like to have a De-Novo enquiry or continue from the last proceedings and accordingly present his defence in the case. Upon consideration of the documents and submissions on record, the Board adjourned the hearing in the case with direction to the Complainant to provide the following with a copy to the Respondent to provide his comments thereon, if any:

- (i) Whether the Respondent is suspended/ dismissed by NAFED.
- (ii) The current status of the underlying Court case along with the copy of the Orders passed therein, if any.

3.1 Thereafter, the case was again placed for hearing on 21<sup>st</sup> December 2021. Since the Respondent did not appear before the Board, the consideration of the case was deferred to provide a final opportunity to the Respondent to defend his case.

3.2 During the hearing held on 24<sup>th</sup> December 2021, the Board noted that neither the authorized representative of the Complainant Department nor the Respondent was present before it. The Board also noted that the Respondent vide his email dated 22nd December 2021 stated that he has nothing to say further and he has explained everything earlier. He also attached his written submissions dated 16th December 2019 alongwith his email. Since the submissions of the Respondent as well as the Complainant Department were already on record, the Board, on consideration of the same, decided to conclude the proceedings in the case and after detailed deliberations decided on the conduct of the Respondent.

**Brief of the submissions :**

**(a) Respondent:**

4. The Respondent, in his defence, inter-alia submitted as under:-
- a. The FIR against him was false/ planned to defame his family. As per his version, the actual incident was that his other and his real brother with children of the Respondent was walking after dinner near to his home. They saw that 5-6 person were beating 2 boys (Manish & Ravi). Manish & Ravi, are his Cousin brothers, so his mother came to home and she was horrified/ disturbed. She was crying and requesting to help the boys. The Respondent was having dinner at that time. The Respondent's mother told him and his father about that fight. Immediately Respondent, his father, Manish's father, Manish's brother, Respondent's uncle

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(taya) and other neighbours went to that place. Till then, all the boys had run away from that place. They all went to home of that main-boy (Complainant's Brother). There were some hot discussion between Respondent's family and that boy's family. But after some time/minutes everything was normal. After that sister of Mr. Raja Ram, who was beating Respondent's cousins with his 4-5 friends, went to Police station with his sister and made FIR against the Respondent. Raja Ram and his family knew only the Respondent and his father very well, so his sister put the Respondent's name in that FIR. The Respondent was accused in that case, but Respondent was not declared faulty in Police Inquiry. That Incident took place in the market so everybody watched that act. Shopkeepers and other local person told the police that it was just boys' fight. It was not a case of Molestation & charged filed by Ms. Ashi is totally wrong. The Complainant Ms. Ashi is a bar dancer and the Respondent was 5th victim of that girl. She has already put Rape cases on other 4 person before the Respondent. She had filed rape case against her husband and her father in law. (Very famous case her father in law is Judge in Delhi Court) but she lost that cases also. She just wants to loot the prestigious persons by fake rape/ other case.

- b. The Respondent has Certificate of Practice since 2009, but his Practice was not running good. He had even struggled to find 2 time food and other necessity of life. After that, the Respondent tried to find job for regular income as he had 7 members in his family and the Respondent is the only earning person in his family. The Respondent joined NAFED in 2016. The Respondent thought that when he will get Permanent letter, then he will surrender his Certificate of Practice because as politics against him started from the very first day of Joining. The Respondent was threatened/ under pressure for signing/releasing funds, without any objection, but Respondent did not. Actually, the Respondent did not want to be involved in Corruption. After 11 months, NAFED terminated his services with immediate effect without any reason/show cause notice/ opportunity to put his part. Actual reason was that the Respondent was working very efficiently and honestly. Senior Officers did not like his honesty, they tried to involve Respondent in their wrong Act so many times, but as a honest person, Respondent always denied their proposals for doing wrong acts/ fake payments. The Respondent found many irregularities/ fraud in realising payments in NAFED, so top management wanted to remove the Respondent. The Respondent has a call recording of Chairman and other Senior Officers for same. The Respondent has filed a legal case for same against NAFED.







**(b) Complainant:**

5. The Complainant in his submissions, inter-alia, submitted as under:-
- a. The Respondent was terminated and dismissed from the services of the Complainant entity on 30.06.2017 vide Order dated 30.06.2017. Further, the Complainant entity has not preferred any Disciplinary proceedings/Departmental inquiry against the Respondent apart from the present Disciplinary proceedings.
  - b. The legal action as undertaken by the Respondent against the Complainant entity is as under:
    - i. Pradeep Goswami vs. Union of India and Anr.- WP(C) No. 5699/2017: The Respondent had preferred a Writ Petition before the Hon'ble Delhi High Court challenging his termination by the Complainant entity. The said petition was dismissed as withdrawn vide Order dated 11.07.2017.
    - ii. Pradeep Goswami vs. Union of India and Anr. - WP(C) No. 6745/2017: This Writ Petition was filed by the Respondent before the Hon'ble Delhi High Court subsequent to withdrawal of WP(C) No. 5699/2017 challenging his termination by NAFED. The said Writ Petition was dismissed vide Order dated 16.08.2017.
    - iii. Pradeep Goswami vs. Union of India and Anr. - LPA No. 657/2017: This letter Patent Appeal was preferred by the Respondent challenging the impugned Order dated 16.08.2017 in WP(C) 6745/2017. The said Petition was dismissed by the Division Bench of Hon'ble Delhi High Court vide Order dated 11.10.2017.
    - iv. Pradeep Goswami vs. NAFED Civil Suit No. 123 of 2018: This suit was filed by the Respondent before the Courts at Saket, South East for declaratory and mandatory injunction against the Complainant entity. The said suit is currently pending adjudication on the application as filed by the Complainant entity herein seeking rejection of the plaint of the Respondent before the Court of Ld. Additional District Judge, Saket whereby last and final opportunity was granted to the Respondent herein to argue on the said application finally vide Order dated 11.02.2021.

**Observations and Findings of the Board:**

6. As regards the charge of molestation of one Ms. Ashi Sharma and lodging of an FIR No. 1039, PS: Bhajanpura dated 08/08/2014 U/s. 354, 354A, 509, 506 read with Section 34 of Indian Penal Code, 1860 against the Respondent, the Respondent submitted that Ms. Ashi Sharma filed fake case against him and no such

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circumstances prevail which led to registration of said FIR against the Respondent. The Board in this regard, observed that Charge Sheet is already filed against the Respondent 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.

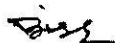
7. The Board noted that the Complainant entity placed on record the FIR lodged against the Respondent, the Final Report/Charge sheet in the matter, the Statement of Prosecutrix Ms. Ashi Sharma, the Statement of brother of Ms. Ashi Sharma, interrogation reports of the co-accused in the matter and that of the Respondent. Further, application of Ms. Ashi Sharma to record her Statement U/s 164 Cr.PC, 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 were also placed on record by the Complainant.
8. The Board further took into view the observation of the Honorable Supreme Court in the matter of Council of the Institute of Chartered Accountants of India Vs. Shri Gurvinder Singh & Anr (Civil Appeal No. 11034 of 2018) wherein, the Hon'ble Court while dealing with the issue of applicability of Item (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949 observed as under:-

*"6) The Disciplinary Committee has, on facts, found the Chartered Accountant guilty of a practice which was not in the Chartered Accountant's professional capacity. This, it was entitled to do under Schedule I Part-IV subclause(2) if, in the opinion of the Council, such act brings disrepute to the profession whether or not related to his professional work.*

*7) This being the case, it is clear that the impugned judgment is incorrect and must, therefore, be set aside. We thus remand the matter to the High Court to be decided afresh leaving all contentions open to both parties."*

The Hon'ble Court has opined that if a Chartered Accountant is guilty of a practice which is not in his professional capacity then he would be liable under Schedule I Part- IV sub-clause (2) if such an act brings disrepute to the profession whether or not related to his professional work.

9. The Board noted that the relevant Courts records were duly submitted by the Complainant to substantiate the said claim. However, the Respondent failed to submit any material/ evidence to prove the facts stated by him in his written submissions dated 16/12/2019.







10. The Board observed that the alleged involvement of the Respondent in a case of molestation is certainly not appreciable. The Board also sought documentary evidences from the Respondent during inquiry to prove his innocence, but, the Respondent failed to submit the same despite ample opportunities given to him in this regard. 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 personal lives as the same have a bearing on the image of the Profession at large.

Thus, keeping in view the facts and documents available on record, the Board viewed that the conduct of the Respondent has clearly brought disrepute to the profession and thus, he 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.

11. As regards the charge within meaning of Item (11) of Part I of First Schedule, the Board observed that the Respondent was holding Certificate of Practice (COP) since 22/09/2009 as per Member records of ICAI and joined the service with the Complainant entity NAFED in the year 2016. The Board also took into view Regulation 190A of the Chartered Accountant Regulations, 1988 as under:-

*Regulation 190A - Chartered Accountant in practice not to engage in any other business or occupation*

*A chartered accountant in practice shall not engage in any business or occupation other than the profession of accountancy, except with the permission granted in accordance with a resolution of the Council.*

12. The Board further 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. The Respondent 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 the Respondent vide its Order dated 30/06/2017 and placed the copy of said Order alongwith present status of Court proceedings initiated by the Respondent before

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Hon'ble Delhi High Court and Ld. Additional District Judge, Saket District Courts, Delhi.

13. Considering the above, the Board viewed that entering into service with NAFED (Complainant Entity) without surrendering Certificate of Practice, clearly shows misconduct on the part of the Respondent. The Board further observed that the Respondent admitted his guilt in his written statement with respect to this charge. Accordingly, the Board viewed that the Respondent is also Guilty of Professional Misconduct falling within the meaning of Item (11) of Part I of First Schedule.

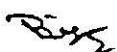
**CONCLUSION:**

14. The Board of Discipline, in view of the above, is of the considered view that the Respondent 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.

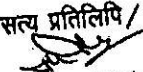
Sd/-

CA. PRASANNA KUMAR D.  
(PRESIDING OFFICER)

DATE: 01<sup>st</sup> February, 2022



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मुकेश कुमार मिश्रा / Mukesh Kumar Mittal  
सहायक सचिव / Assistant Secretary  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
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