



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

PR/G/428/18/DD/100/2020-DC/1572/2022

ORDER UNDER SECTION 21B(3) OF THE CHARTERED ACCOUNTANTS ACT 1949 READ WITH RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATION OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

File No.: PR/G/428/18/DD/100/2020-DC/1572/2022

In the matter of:

Deputy Director of Income Tax (Inv), Unit 4(4)  
Room No.114, 1<sup>st</sup> Floor  
Income Tax Investigation Wing, No. 46  
Uthmar Gandhi Salai  
Nungambakkam  
Chennai - 600034

....Complainant

Versus

CA. R. Vedanarayanan (M. No. 029472)  
M/s. R.V Narayanan & Associates  
Chartered Accountants  
10, 1<sup>st</sup> Floor Mahalingam St Mahalingapuram  
Nungumbakk, Nungumbakkam  
CHENNAI-600 034

....Respondent

Members present:

CA. Aniket Sunil Talati, Presiding Officer  
Smt. Anita Kapur, Member (Govt. Nominee)  
Dr. K Rajeswara Rao, Member (Govt. Nominee)  
CA. Piyush S Chhajed, Member  
CA. Sushil Kumar Goyal, Member

Date of Final Hearing: 03.05.2023 through Video Conferencing

1. That vide report dated 07.10.2022, the Disciplinary Committee was of the opinion that CA. R. Vedanarayanan (M. No. 029472) was GUILTY of Professional misconduct falling within the meaning of Items (7) & (8) of Part I of Second Schedule to the Chartered Accountants Act, 1949 with respect to the allegation that the Respondent had issued total 76 certificates in Form 15CB to M/s GOFOX Travels and Consultancy Services Private Limited (hereinafter referred to as 'Company') during 27th August, 2016 to 20th December, 2016 involving remittance of INR 22.60 crores abroad. It was stated that as per Rule 37BB of Income Tax Rules, any person remitting any payment to a non-resident is required to submit a certificate in Form 15CB from a Chartered Accountant and in the instant case, the Respondent had issued alleged certificates in Form 15CB in favour of Company without causing proper due diligence. It was also noted that the Complainant Department had gathered the Information from M/s Woori Bank Limited (hereinafter referred to as 'Bank'), wherein it was noted that the Company had remitted substantial amounts abroad. Further, enquiries were made from the Respondent by the Complainant Department on 9<sup>th</sup> March 2018. In the statement of Respondent on oath, recorded under Section 131 of Income Tax Act, 1961 on 09/03/2018 (C-3 to C-9), he had submitted to have issued the alleged certificates in Form 15CB without verifying any supporting documents and had charged Rs.1500/- to 2000/- per certificate. Hence, it was alleged that the Respondent had issued various certificates under Form 15CB without exercising due diligence.



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It was noted that Item (7) and (8) of Part I of Second Schedule states as under: -

**Second Schedule**

*PART I: Professional misconduct in relation to chartered accountants in practice.*

*A chartered accountant in practice shall be deemed to be guilty of professional misconduct if he-*

...

*“(7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties;*

*(8) fails to obtain sufficient information which is necessary for expression of an opinion, or its exceptions are sufficiently material to negate the expression of an opinion”*

2. An action under Section 21B (3) of the Chartered Accountants Act, 1949 was contemplated against the Respondent and communication dated **17<sup>th</sup> April 2023** was addressed to him thereby granting him an opportunity of being heard in person and/or to make a written representation before the Committee on **3<sup>rd</sup> May 2023** through video conferencing.

3. During the hearing held on **3<sup>rd</sup> May 2023**, the Committee noted that the Respondent was not present before it for hearing. It was noted that the Respondent vide email dated **15<sup>th</sup> April, 2023** expressed his inability to appear before the Committee on account of continuous travel. The Respondent, further, stated that he had adequately expressed in his statements recorded before Income Tax Department and that he had already submitted all relevant information to the Complainant department that he had at the time of the events. So, he had nothing further to submit before the Committee. Accordingly, as per Rule 19(1) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee decided to proceed in the matter. Upon consideration of the facts and circumstances of the case and after due deliberations on the Report, the Committee decided the matter.

4. The Committee considered the facts and submissions placed on record and noted that the Respondent had submitted to have issued the alleged 76 certificates in Form 15CB in favour the Company merely on the basis of the KYC documents of the signatory and invoices produced by the Company though while certifying the alleged Form he had undertaken to have verified the agreement between remitter and beneficiary as well as other documents and books of accounts to determine the rate of TDS at source. It was noted that the Respondent in his deposition dated **09/03/2018** before the Complainant Department when informed that during their enquiry with the passengers and verification of the passports and it has been found that they had not travelled abroad during the date mentioned in the documents and the passengers had also denied having any sort of transactions with M/s. Gofox tours, the Respondent has submitted that Form 15CB certificate were issued only on the basis of invoices furnished. The passenger's list or travel itinerary was never furnished to him. In this background, it was noted that the Respondent had failed to justify as to how verification of invoices was considered as sufficient compliance for certifying the alleged Forms. In any case, he also failed to bring on record the said invoices. Thus, it was noted that the Respondent had failed to provide any basis on which he relied for issuing Form 15 CB certificates to the Company.

4.1 Further, upon perusal of Form 15 CB Certificate and relevant paragraphs of the 'Guidance Note on Reports or Certificates for Special Purposes', it is noted that the Respondent was required to check various documents including agreement, if any between the parties along with other relevant documents for determining nature of remittances and rate of deduction of Tax at Source. He was also required to verify books of accounts of the Company to ensure that the particulars mentioned in the said certificate were 'True and Correct'. However, in extant case, the Respondent had certified alleged Form 15 CB based on invoices. It was viewed that invoices could only serve as a document



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for a transaction but whether the related services were rendered or that the parties in the name of which the said invoices were drawn had actually transacted with the Company could have been verified based on information recorded in the books of accounts to establish authenticity of the transaction. It was noted that in extant case, the Respondent had failed to undertake complete verification before issuing the alleged certificates.

4.2 The Committee noted that Respondent had not retracted from his statement recorded before Complainant Department and accordingly, acceptance of guilt in his statement stands binding upon him. Keeping in view, the facts and documents on record, it is clear that the Respondent has failed to provide the basis on which he relied while issuing 15 CB certificates to Company and that mere verification through KYC or invoices was not sufficient to certify the alleged certificates. Accordingly, the Respondent not only failed to obtain sufficient information / documents before issuance of impugned certificates but also failed to exercise due diligence and is grossly negligent in his duties.

5. The Committee noted that considering the principles of natural justice sufficient opportunity was provided to the Respondent to present submissions in his defence. However, he had persistently failed to avail the said opportunity both before Director (Discipline) and the Disciplinary Committee. It was noted that in extant hearing, the Respondent took the plea of continuous travel which makes it evident that he was receiving the communications from the Directorate about enquiry in his matter and he could have at least submitted his written representation, but he opted not to take any position in disciplinary proceedings against him which indicates the casual approach adopted by him in respect of extant proceedings.

6. The Committee thus viewed that the misconduct on the part of the Respondent has been held and established within the meaning of Item (7) and Item (8) of Part I of Second Schedule to the Chartered Accountants Act, 1949 and keeping in view the facts and circumstances of the case as aforesaid, ordered that the name of the Respondent **CA. R. Vedanarayanan (M. No. 029472)** be removed for a period of 2 (Two) years from the Register of members alongwith a fine of Rs. 50,000/- (Rupees Fifty Thousand Only) be levied upon him that shall be payable within a period of 3 (Three) months from the date of receipt of the Order and in case he failed to pay the same as stipulated, the name of the Respondent be removed from the Register of members for a further period of 1 (One) month as per the order of the Committee.

Sd/-

[CA. Aniket Sunil Talati]  
Presiding Officer

Sd/-

[Smt. Anita Kapur]  
Member (Govt. Nominee)

Sd/-

[Dr. K Rajeswara Rao]  
Member (Govt. Nominee)

Sd/-

[CA. Sushil Kumar Goyal]  
Member

Sd/-

[CA. Piyush S Chhajed]  
Member

सही प्रतिलिपि होने के लिए प्रमाणित  
Certified to be true copy

बिष्वा नाथ शिवाजी / Bishwa Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अभ्युक्तानुपालक निदेशालय / 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, Shahdara, Delhi-110032

Date: 19<sup>th</sup> May, 2023

Place: New Delhi

CONFIDENTIAL

**DISCIPLINARY COMMITTEE [BENCH – III (2022-23)]**  
**[Constituted under Section 21B of the Chartered Accountants Act, 1949]**

**Findings under Rule 18(17) and 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

Ref. No. [PR/G/428/18/DD/100/2020-DC/1572/2022]

**In the matter of:**

Deputy Director of Income Tax (Inv), Unit 4(4)  
Room No.114, 1<sup>st</sup> Floor  
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Uthmar Gandhi Salai  
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10 , 1<sup>st</sup> Floor Mahalingam St Mahalingapuram  
Nungumbakk, Nungumbakkam  
CHENNAI-600 034

...Respondent

**Members present:**

CA. Aniket Sunil Talati, Presiding Officer  
Smt. Anita Kapur, Member (Govt. Nominee)  
CA. Vishal Doshi, Member  
CA. Sushil Kumar Goyal, Member

Date of Final Hearing: 13<sup>th</sup> September, 2022 through Video Conferencing

**PARTY PRESENT:**

**The following person was also present: -**

- (i) Sh. T Muralidharan – the Complainant's Representative, Assistant Director of Income Tax (Inv.), Unit-4(4), Chennai

*Bise*

**Charges in Brief:**

1. The Committee noted that in the *Prima Facie* Opinion formed by Director (Discipline) in terms of Rule 9 of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Respondent was held *prima facie* guilty of Professional and Other Misconduct falling within within the meaning of Item (7) and (8) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

Item (7) and (8) to the Second Schedule state as under: -

**Part I of Second Schedule:**

*PART I: Professional misconduct in relation to chartered accountants in practice*

*A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he—*

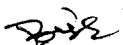
*...  
“(7) Does not exercise due diligence, or is grossly negligent in the conduct of his professional duties”*

*“(8) fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion;”*

**Brief background and the allegations against the Respondent**

2. In the extant case, the complaint has been filed by Deputy Director, Income Tax (Inv), Chennai (hereinafter referred to as ‘Complainant’ or ‘Complainant Department’) against the Respondent stating that information was gathered by the Complainant Department from M/s Woori Bank Limited (hereinafter referred to as ‘Bank’), wherein it was noted that M/s GOFOX Travels and Consultancy Services Private Limited (hereinafter referred to as ‘Company’) had remitted substantial amounts abroad. Further, discrete enquiries were made from the Respondent by the Complainant Department on 9<sup>th</sup> March, 2018. During the course of enquiries, it was noticed that the Respondent had issued total 76 certificates in Form 15CB to Company from 27<sup>th</sup> August, 2016 to 20<sup>th</sup> December, 2016 approximately involving remittance of INR 22.60 crores abroad.

It was stated that as per Rule 37BB of Income Tax Rules, any person remitting any payment to a non-resident is required to submit a certificate in Form 15CB from a Chartered Accountant and in the instant case, the Respondent had issued total 76 certificates in Form 15CB in favour



of Company without causing proper due diligence. In the statement of Respondent on oath, recorded under Section 131 of Income Tax Act, 1961 on 09/03/2018 (C-3 to C-9), he had submitted to have issued the certificates in Form 15CB without verifying any supporting documents and had charged Rs.1500/- to 2000/- per certificate.

Hence, it was alleged that the Respondent had issued various certificates under Form 15CB without exercising due diligence.

**Proceedings:**

3. During the hearing held on 13<sup>th</sup> September 2022, the Committee noted that the authorized representative of the Complainant was present before it through video conferencing for hearing. The Respondent had, however, requested for adjournment vide e-mail dated 11<sup>th</sup> September, 2022 stating that due to his preoccupations he had engaged an Attorney for the representations to be made. Thereafter, the Complainant's representative gave declaration that there was nobody present except him in his room from where he was appearing and that he would neither record nor store the proceedings of the Committee in any form. Being first hearing in the matter the Complainant was put on Oath.

The Committee perused the request of the Respondent for adjournment and noted that during the last hearing, the Respondent was granted last opportunity to appear before it and was directed to make his written submission in the matter, if any, within 15 days from the date of the said meeting. It was decided that in case he fail to submit the same or appear at the next date of hearing, whenever scheduled, the case would be proceeded with based on information/ documents as available on record. It was noted that the said direction of the Committee was communicated to him vide email dated 29<sup>th</sup> August, 2022. It was noted that on receipt of the said directions the Respondent had sought adjournment and that his written submissions were not received. It was noted that in the extant case, the Respondent had not filed written statement before the Director (Discipline) too when sought under Rule 8(1)(a) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007. Accordingly, it was viewed in terms of the principles of natural justice sufficient opportunity was provided to the Respondent to defend his matter and to provide his

*Big*

written submissions in the matter. However, the Respondent failed to avail the said opportunity since he neither appeared in person or through authorized representative nor gave his written submissions in the matter. Thus, the Committee rejected the application for grant of adjournment made by the Respondent and decided to proceed further in the matter.

Thereafter, the authorized representative of the Complainant presented the matter before the Committee. He was thereafter examined by the Committee on his submissions.

Based on the documents/information available on record along with submissions made, the Committee concluded hearing in the matter.

**Findings of the Committee:**

4. It was noted that the allegation against the Respondent was that he had issued certificates in Form 15CB in favour of M/s GOFOX Travels and consultancy services Private Limited without examination of documents/ books of accounts, of concerned company in order to facilitate remittances to various countries.

4,1 It is noted that Statement of Respondent was recorded on 09/03/2018 (C-3 to C-9) by the Complainant department under Section 131 of the Income Tax Act, 1961 wherein the Respondent has deposed as under:-

*"7. How are you linked with the Company M/s Gofox travels and consultancy services Private Limited?*

*Ans. M/s Gofox Travels and Consultancy services Private Limited was represented by Mr. Shajakhan Khan, Accountant introduced by Mr. Mohammed, Accountant of M/s Top Tour Mentors Private Limited as its group company for seeking 15CA & 15CB certificates only.*

*8. Please explain, on what basis you certified the FORM 15 CA & 15 CB of the company M/s Gofox travels and consultancy services Private Limited.*

*Bish*

*Ans. I certified the Forms 15 CA and 15CB based on the invoiced (sic invoices) obtained by his (sic him from) Mr. Shajakhan Khan, accountant. The accountant submitted the KYC documents of the director of M/s Gofox travels and consultancy services Private Limited alongwith relevant documents being invoice of payments with directors signature for filing and uploading in income tax department.”*

*“11. It is mentioned in the 15CB certificate issued by you to M/s Gofox Travels that you have examined the books of accounts of the company. Did you examine the books of accounts before issuing the certificates?*

*Ans. As I am not the statutory auditor of the company, I did not examine the books of accounts before issue of certificate. I relied upon the invoices produced by the company before issue of the certificate.”*

*“14. Other than the invoice copy, what are the other documents furnished by M/s Gofox to you for the purpose of obtaining 15CB certificates?*

*Ans. Initially KYC documents submitted before Bank were given to me from which I verified about the details of the signatory. Later, only the invoice copy was personally brought by Shri Shajahan and he used to collect the 15CB certificates personally from my office. Other than the invoice copy, no documents were furnished by the company for the purpose of issue of 15CB certificates.*

*15. How many 15 CB certificates have you issued so far to M/s Gofox Tours and travels and what is amount involved in these certificates?*

*Ans. Totally 76 certificates from 27/08/2016 to 20/12/2016 approximately involving Rs. 22.60 crore.”*

*16. Did you do due diligence of the business activities of the company M/s Gofox tours, before issue of 15 CB certificates especially in view of the fact that you do not know the directors of the company personally?*

*Biss*



*Ans. I did not do any due diligence of the business activities. However, I verified the data given by them in the KYC documents.*

*17. The department has collected documents from M/s Woori Bank Limited, from which M/s Gofox tours has remitted substantial amounts abroad. These documents include 15CB certificates issued by you, list of passengers, copy of their passports, date of travel and invoice raised by the foreign party. On further enquiry with the passengers and verification of the passports, it is found that they did not travel abroad during the date mentioned in the documents. Further, the passengers have also denied having any sort of transactions with M/s Gofox tours. Thus it can be concluded that the amounts were remitted abroad on the basis of false invoices and on wrong reasons, amounting to FEMA violation. It is also clear that the 15CB certificates issued by you have facilitated the violations. Please comment.*

*Ans. The 15 CB certificates were issued only on the basis of invoices furnished. The passenger's list or travel itinerary was never furnished to me. The 15 CB certificates did not validate the reason stated for remittance of monies or authenticity of the transaction.*

*18. How much did you charge for issue of each 15 CB certificate? What is mode of collection of the fees?*

*Ans. Rs. 1500/- to Rs. 2000/- per certificate. Mostly the fees for issue of certificate was collected in cash and in some instance, the amounts were transferred to my account maintained with SBI, Shenoy Nagar."*

*"22. Do you want to say anything else?*

*Ans. No. I only want to say that while issue of 15 CB I have only examined the taxability of the transaction and did not go into the authenticity of the purpose for which the remittances were made abroad, as claimed by M/s GOFOX."*

Thus, it was observed from the above, that the Respondent has affirmed to have issued alleged Form 15CB by checking KYC of his client who was signatory of and the invoices thereof. The said certification assignment was said to receive through an accountant and that the

*Boiss*

Respondent had charged Rs.1500/- to Rs. 2000/- per certificate for the same. It is also noted that the Respondent had not at any stage submitted to have filed any retraction statement.

4.2 In this regard, it was noted that Form 15CB involve certification by Chartered Accountant under Rule 37BB of Income Tax Act, 1961 wherein he gave an undertaking to have verified the facts of the matter as reproduced hereunder:

*“ I/We\* have examined the agreement (wherever applicable) between Mr./Ms./M/s\*.....(Remitters) and Mr./Ms./M/s\*.....(Beneficiary) requiring the above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XVII-B. We hereby certify the following :-“*

Thus, it was observed that the Respondent had while certifying the alleged Form had undertaken to have verified the agreement between remitter and beneficiary as well as other documents and books of accounts to determine the rate of TDS at source. However, the fact was that he had only verified KYC of signatory to invoice for confirming if he exist and the invoices thereof. It was noted that the Respondent had not only failed to justify as to how verification of invoices was considered as sufficient compliance for certifying the alleged Forms, he failed to bring on record the said invoices. Thus, it is noted that the Respondent had failed to provide any basis on which he relied for issuing Form 15 CB certificates to the Company.

4.3 In this regard, it is also noted that 'Guidance Note on Audit Reports and Certificates for Special Purposes' lays down principles for certification and that the said Guidance Note was revised in September 2016 whereas in extant case the alleged 76 certificates in Form 15CB were issued to Company from 27<sup>th</sup> August, 2016 to 20<sup>th</sup> December, 2016. Hence, both Guidance Note pre-revised and revised were applicable in extant case reproduced below:

*'Guidance Note on Audit Reports and Certificates for Special Purposes' (Pre-revised)*

*Bir*

*"2.2 A reporting auditor should appreciate the difference between the terms 'certificate' and 'report'. A certificate is a written confirmation of the accuracy of the facts stated therein and does not involve any estimate or opinion. A report, on the other hand, is a formal statement usually made after an enquiry, examination or review of specified matters under report and includes the reporting auditor's opinion thereon. Thus, when a reporting auditor issues a certificate, he is responsible for the factual accuracy of what is stated therein. On the other hand, when a reporting auditor gives a report, he is responsible for ensuring that the report is based on factual data, that his opinion is in due accordance with facts, and that it is arrived at by the application of due care and skill (emphasis supplied)."*

*'Guidance Note on Reports or Certificates for Special Purposes' (Revised)*

*"3. Sometimes, the applicable law and regulation or a contractual arrangement that an entity might have entered into, prescribe the wording of report or certificates. The wording often requires the use of word or phrase like "certify" or "true and correct" to indicate absolute level of assurance expected to be provided by the practitioner on the subject matter. Absolute assurance indicates that a practitioner has performed procedures as considered appropriate to reduce the engagement risk to zero (emphasis supplied)."*

From the perusal of above FORM 15 CB certificate as per Rule 37BB of Income Tax Act, 1961 and keeping in view the Paragraph of the 'Guidance Note on Reports or Certificates for Special Purposes' as stated above, it is noted that the Respondent was required to check various documents including agreement, if any between the parties alongwith relevant documents before arriving at a conclusion of Nature of remittance and rate of deduction of Tax at Source. Further, it is also noted that while issuing the FORM 15 CB certificates the Respondent was also required to verify the relevant documents as well as books of accounts of the Company to ensure that the particulars mentioned in the said certificate were 'True and Correct'. However, the Respondent has failed to do so. From the above, it is amply clear that the Respondent has failed to discharge his duties which was expected from him as a professional while issuance of said certificates.

*Bisr*

4.4 In absence of any retraction by the Respondent, his acceptance of guilt in his statement recorded on 09/03/2018 (C-3 to C-9) under Section 131 of the Income Tax Act, 1961 stands binding upon him. Thus keeping in view, the facts and documents on record, it is clear that the Respondent has failed to provide the basis on which he relied while issuing 15 CB certificates to Company and that mere verification through KYC or invoices was not sufficient to certify the alleged certificates. Accordingly, the Respondent not only failed to obtain sufficient information / documents before issuance of impugned certificates but also failed to exercise due diligence and is grossly negligent in his duties and hence is held guilty of Professional Misconduct under Item (7) & (8) of Part I of Second Schedule.

**Conclusion:-**

6. Thus in conclusion, in the considered opinion of the Committee, the Respondent is **GUILTY** of Professional Misconduct falling within the meaning of Item (7) and (8) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

Sd/-  
[CA. Aniket Sunil Talati]  
Presiding Officer


Sd/-  
[Smt. Anita Kapur]  
Member (Govt. Nominee)

Sd/-  
[CA. Vishal Doshi]  
Member

Sd/-  
[CA. Sushil Kumar Goyal]  
Member

Date: 7<sup>th</sup> October, 2022  
Place: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित  
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बिषा नाथ तिवारी / Bishwa Nath Thwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
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