

**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**

**Rajendrapratap Ramjit Singh (Samaj Sevek), Mumbai**

**-Vs-**

**CA. A.J. Kerawala, (M.No.007759), Mumbai**

**PR-255/2015-DD/263/2015/BOD/249/2017**

**CORAM:**

**CA. G. Sekar, Presiding Officer  
Shri R.K. Tewari (Government Nominee)**

**In the matter of:**

**Mr.Rajendrapratap Ramjit Singh  
(Samaj Sevek)  
Room No. 2, Behind Trikal Building,  
No.308, Saibaba Market  
Pant Nagar,  
Ghatkopar (East),  
Mumbai -400 075.**

**.....Complainant**

**Versus**

**CA. A.J. Kerawala,(M.No.007759)  
No.5, NishatKurla, Anasagar Marg,  
MUMBAI-400 070**

**.....Respondent**

**DATE OF HEARING: 22.05.2018**

**PLACE OF HEARING: MUMBAI**

**PARTIES PRESENT**

**Complainant : Mr.Rajendrapratap Ramjit Singh  
With Shri A.J. Maske  
(For Assistance)**

**Respondent : CA. A.J. Kerawala along with his son**

**Counsel for Respondent : Shri H. Asit Kilekar, Advocate** ✓

## Findings:

1. The Board noted that this case was referred by earlier BOD in its meeting held in January, 2017 under the guise that in Academic year 2012-13 salary sheets and fee receipts were without any serial number and accordingly decided to examine the matter further.
2. The Board noted that the matter relates to audit of Leelavati Awhad Institute of Technology M S & R (a project of Innovative Engineer's & Teacher's Education Society) for the year 2012-13 conducted by the Respondent. According to the Complainant, the Respondent submitted bogus / false / forged audit report because of this College fees has been increased and that is a burden on students, parents and the Government. The Complainant also alleged that the Respondent has indirectly helped the management of the College in financial fraud.
3. The Board heard the oral submissions made by the Complainant and the Respondent before it at the time of hearing and also duly considered the submissions/ documents available on record.
4. The Board noted that the Complainant in his further submissions dated 26<sup>th</sup> May, 2018 had reiterated the facts which he had already made in his earlier submissions.
5. As regards the charge referred by the Complainant relating to salary actually paid to the non-teaching staff i.e. Mr. Nilesh P. Ingle has been shown as Rs. 8000/- in the monthly statement while the salary deposited in his Bank Account was only Rs. 3500/-. The Complainant also submitted that the salary certificate dated 09<sup>th</sup> January, 2012 issued by the Principal of the College to Mr. Nilesh Ingle shows his salary as Rs. 3500/-. The Board noted the submission of the Respondent that the above mentioned salary certificate pertains to the year 2011-12 while the allegations has been raised for the Audit Report of 2012-13. The Counsel of the Respondent also submitted that salary paid to Mr. Nilesh P. Ingle in F.Y. 2011-12 was Rs.8000/-. The Complainant in this regard failed to submit any contrary evidence. Accordingly, the Board concluded that the allegation against the Respondent on this count fails.
6. The Board also concurred with the submission of the Respondent that the amount which is collected from the students under the head tuition fee and development charges, are recorded in the books of college, and the other amount which is collected on account of transportation, stationery etc. are collected in the name of trust. The Respondent further submitted that due to the above there might be possibility of two receipts. The Board noted that the audit was done by the Respondent on random sampling basis and he had not found any discrepancy in terms of not being numbered on the receipt.

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7. The Board in respect of allegation relating to difference in expenses shown in Form 24Q and in P/L account noted that Form 24 Q is only for taxable salaries whereas in P & L the Respondent has taken taxable and non-taxable salaries.
8. The Board also noted that there were some internal administrative matters relating to the functioning of the College vis-à-vis the Samiti as evidenced from the copies of the Minutes and other documents brought on record by the Complainant in his rejoinder. However, in so far as the involvement of the Respondent is concerned, the same does not seem to have been established by specific allegations and/or evidences.

**CONCLUSION:**

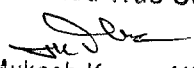
9. Thus, the Board concluded that the Respondent is **NOT GUILTY** of "Other Misconduct" falling within the meaning of Clause (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act. Accordingly, in terms of the provisions of Rule 15(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules 2007, the Board passes Order for closure of the case.

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Sd/-  
(G. SEKAR)  
PRESIDING OFFICER

Sd/-  
(R K TEWARI)  
GOVERNMENT NOMINEE

DATE: 15<sup>th</sup> November, 2018  
PLACE: New Delhi

Certified True Copy  
  
Mukesh Kumar Mittal  
Assistant Secretary  
Disciplinary Directorate  
The Institute of Chartered Accountants of India  
ICAI Bhawan, I.P. Marg, New Delhi-110 002

