

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

Mrs. Kajal M. Vyas, Jamnagar

-vs-

Ms.Priti Bhavin Patel (M. No. 117445) of M/s. Priti Vara & Associates, Chartered Accountants, Jamnagar

[PR-33/17-DD/53/2017/BOD/374/2017]

CORAM:

CA. G. Sekar, Presiding Officer
Shri R.K. Tewari (Government Nominee)
CA. DhinalAshvinbhai Shah, Member

In the matter of:

Mrs.Kajal M Vyas

Plot No. 55B, Mahavir C Society,
Near Place Ground,
Jamnagar – 361008

....Complainant

Versus

Ms.Priti Bhavin Patel(M.No. 117445)

M/s Priti Vora & Associates... (FRM No. 142216W)
Viral Kaji No Chakalo,
Haveli Road,
Jamnagar-361001

.....Respondent

DATE OF HEARING: 20.12.2018

PLACE OF HEARING: AHMEDABAD

PARTIES PRESENT:

Respondent : CA. Priti Bhavin Patel
Respondent's Counsel : CA. Deepak R. Shah

Findings:

1. At the outset, the Board noted that the Complainant vide her letter dated 11th December, 2018 informed that she would not be able to present before it and has

nothing further to submit. She further submitted that she have complete reliance upon the decision of the Board. The Board accordingly decided to continue the hearing ex-parte the Complainant. The Board heard the submissions made by the Respondent/ her Counsel and duly considered the submissions/documents available on record.

2. The Board noted that the charge on which the Respondent has been held prima facie guilty is that she solicited Professional work by advertising following on her facebook page on 18th February, 2016

“March is approaching very near; Do contact me for filing of Income Tax return at very reasonable rate with timely submission with all due diligence and easy process.”

3. The Counsel of the Respondent admitted before the Board that the Respondent had posted the said matter on her facebook page. However, when her seniors pointed out that such posting is not permissible, she removed the said post on her facebook page immediately.
4. The Board from the perusal of computation of income of the Respondent for the F.Y. 2015-16 and 2016-17 noted that she was having no professional income during these years.
5. The Board accordingly is of considered view that the Respondent had removed the said post immediately and she did not get any work from the advertisement as her professional income was nil during the F.Y. 2015-16 and 2016-17. The Board accordingly, decided to hold the Respondent NOT GUILTY of the charge.

CONCLUSION:

6. Thus, the Board concluded that the Respondent is held **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause (6) of Part I of First Schedule to the Chartered Accountants Act, 1949. 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.

M

Sd/-
(G. SEKAR)
PRESIDING OFFICER GOVERNMENT NOMINEE

Sd/-
(R K TEWARI)

Sd/-
(DHINAL ASHVINBHAI SHAH)
MEMBER

DATE: AHMEDABAD
PLACE: 20TH DECEMBER, 2018

Certified True Copy

R.S. Srivastava
R.S. Srivastava
Assistant Secretary
Disciplinary Directorate

The Institute of Chartered Accountants of India
ICAI Bhawan, I.P. Marg, New Delhi-110 002