

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

Shri Khozema Jenulbhai Vekharwala, Ankleshwar (Gujarat)

-Vs-

CA. Tasnim Mohsin Kaviwala (M.No. 124999) of M/s. Tasnim & Associates, Chartered Accountants, Bharuch

[PR/208/2015/DD/185/2015/BOD/429/2018]

CORAM:

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

In the matter of:

Mr. Khozema Jenulbhai Vakharwala
Mullawad,
Ankleshwar
GUJARAT- 393001

..Complainant

Versus

CA. Tasnim Mohsin Kaviwala (M. No. 124999)
M/s Tasnim & Associates
Chartered Accountants,
206, Second Floor, B G Trade Centre,
Above PD Shroff Office, Panchbatti
BHARUCH- 392001

.....Respondent

DATE OF HEARING: 20.12.2018
PLACE OF HEARING: AHMEDABAD

PARTIES PRESENT:

Complainant : Shri Khozema Jenulbhai Vekharwala
Respondent : CA. Tasnim Mohsin Kaviwala

Findings:

1. The Board noted that the charge on which the Respondent has been held guilty is that she was sharing professional fees with non-Chartered Accountant.
2. The Respondent admitted her fault before the Board that she was in partnership and further submitted that the partnership was for 9 months and there was no income because no professional work was undertaken during the period.
3. The Board on perusal of service tax return for F.Y. 2014-15 submitted by the Respondent noted that there was no income as per said return. Further, said return was filed by the Complainant as partner of partnership firm.
4. When the Board specifically asked the Complainant as to why he filed the complaint, he replied that this was due to fact that the Respondent did not fulfilled his faith and misused his digital signature in filing of return. The Board in this regard informed to him that the said allegation of misuse of digital signature has already been dropped by it while considering the prima facie opinion.
5. The Complainant submitted before the Board that he is not having any personal grievance against the Respondent and also requested the Board to relieve the Respondent since she accepted her mistake.
6. The Board was of considered view that since, there was no income in the said partnership and also the Complainant pleaded to relieve the Respondent, accordingly, the Board decided to hold the Respondent NOT GUILTY.

CONCLUSION:

7. Thus, the Board concluded that the Respondent is held **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause (4) 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.

Sd/-
(G. SEKAR)

PRESIDING OFFICER GOVERNMENT NOMINEE

Sd/-
(R K TEWARI)

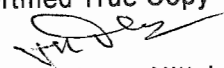
GOVERNMENT NOMINEE

Sd/-
(DHINAL ASHVINBHAI SHAH)
MEMBER

DATE: AHMEDABAD

PLACE: 20TH DECEMBER, 2018

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