

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – I (2023-2024)]
[Constituted under Section 21B of the Chartered Accountants Act, 1949]

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

Ref. No. – [PPR/P/405/17/DD/193/INF/2018//DC/1512/2021]

In the matter of:

CA. Vikas Lal Patel, (M. No. 215244), Port Blair in Re: -Respondent

MEMBERS PRESENT: -

- i) Sh. Jugal Kishore Mohapatra, IAS (Retd.) (Government Nominee & the Presiding Officer)- Through Online Mode
- ii) Shri Prabhash Shankar, IRS (Retd.), (Government Nominee)
- iii) CA (Dr). Rajkumar Satyanarayan Adukia, Member
- iv) CA. Gyan Chandra Misra, Member

DATE OF FINAL HEARING : 31-10-2023

PLACE OF FINAL HEARING : New Delhi / Through Video Conferencing

PARTIES PRESENT:

Respondent : CA. Vikas Lal Patel

In the matter of CA. Vikas Lal Patel, (M. No. 215244), Port Blair in Re: -

1. **BRIEF OF THE DISCIPLINARY PROCEEDINGS: -**

- (a) On the day of hearing held on 9th June 2023, the Committee noted that the Respondent sought adjournment in the matter due to some exigency, which was acceded to by the Committee and the matter was adjourned at the request of the Respondent.
- (b) On the day of the final hearing held on 31st October 2023, the Committee noted that the Respondent was present through VC. Thereafter, the Respondent was put on oath and on being enquired as to whether he is aware of the charges levelled against him and whether he pleads himself guilty or not, he replied that he is aware of the charges and pleaded himself not guilty. Thereafter, the Respondent made brief submissions on the allegation. The Committee also posed questions to the Respondent. After hearing the submissions, the Committee decided to conclude the hearing in the above matter.

CHARGES AND BRIEF BACKGROUND OF THE MATTER: -

2. The Director (Information, Publicity & Tourism), Andaman & Nicobar Administration, Andaman & Nicobar Island has informed that the Respondent has issued fake paid up circulation certificate in respect of "The Phoenix Post" daily English newspaper stating that paid up circulation from 27th February 2017 to 25th August, 2017 per issue was 1500 copies without obtaining any documentary evidence and other requirements to certify the paid-up circulation of "The Phoenix Post".

SUBMISSION OF THE RESPONDENT AND FINDINGS OF THE COMMITTEE: -

3. The Committee noted that the Respondent inter alia made following written and verbal submission in his defense:
- i) That on 25th August 2017, he received an appointment letter from Andaman Scribes Private Limited to certify the circulation of newspaper of the Company for the period from 27th February 2017 to 25th August 2017.

- ii) That he has issued circulation certificate of the "The Phoenix Post" published by Andaman Scribes Private Ltd. on the basis of following documents, information and explanation received from Company:
- Register of Production, Distribution and Circulation.
 - Ledgers along with Books of Accounts
 - Certificate of paid circulation duly certified by Mr. Omkar Nath Jaiswal, Director.
 - Dispatch Register.
 - Purchase and consumption of paper rolls during the period.
 - Details of distribution.
- iii) That on 13th October 2017, he received a letter from Director (Information, Publicity & Tourism), Andaman & Nicobar Administration that he has issue fake circulation certification and against which he immediately responded on the very next day stating that he has issued the said certificate on the basis of documents and books of accounts produced before him. However, without giving him any opportunity for explanation, the informant has filed a Complaint against him with the Institute.
- iv) That based on some media questionnaire given by the Director, for which he has no information, they might have found some discrepancy, and a Complaint was filled against him. However, he has issued the impugned certificate based on documents, information and explanation provided to him by the Company.
4. The Committee observed that the alleged paid up circulation certificate in respect of "The Phoenix Post" daily English newspaper has been issued by the Respondent after due perusal of various relevant records like ledgers, production register, dispatch registers etc. provided by the Company. After due consideration of submission of the Respondent, the circumstance under which he has issued the certificate and the documents on the basis of which he has issued the said certificate the Committee was satisfied with the defense/ submission taken by him and opined that there was no gross negligence on his part. Accordingly, the Respondent was held Not Guilty of the allegation.

Conclusion: -

5. Thus, in the considered opinion of the Committee, the Respondent is **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949. Accordingly, the Committee decided to close the matter against the Respondent.

Sd/-

Sh. Jugal Kishore Mohapatra, IAS (Retd.)
(Government Nominee & Presiding Officer)

Sd/-

(Shri Prabhaskar Shankar I.R.S. (Retd)
(Government Nominee)

Sd/-

CA (Dr). Rajkumar Satyanarayan Adukia

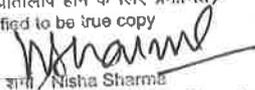
Sd/-

(CA. Gyan Chandra Misra)

Date:09.01.2024

Place: NEW DELHI

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


निशा शर्मा / Nisha Sharma
परिष्कार कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
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