



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

[PR/87/2021/DD/82/2021/BOD/720/2024]

ORDER UNDER SECTION 21A (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949
READ WITH RULE 15 (1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF
INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT
OF CASES) RULES, 2007

IN THE MATTER OF:

Shri Golden Jain

863, Sector -15A

Faridabad –

121007.....Complainant

Versus

CA. Anil Thakur (M. No. 531601)

First Floor, Shop No. 32

Shyam Baba Market, Near Metro Pillar No. 688

Faridabad – 121002.....Respondent

[PR/87/2021/DD/82/2021/BOD/720/2024]

MEMBERS PRESENT (THROUGH VIDEO CONFERENCE):

CA. Rajendra Kumar P, Presiding Officer

Ms. Dolly Chakrabarty (IAAS, retd.), Government Nominee

Date of hearing and passing of Order: 15th July 2024

1. The Board of Discipline vide its finding dated 30th May 2024 was of the view that CA. Anil Thakur (M. No. 531601) is **Guilty** of Other Misconduct falling within the meaning of Item (2) of Part-IV of First Schedule to the Chartered Accountants Act, 1949.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Anil Thakur (M. No. 531601) and communication dated 5th July 2024 was addressed to him thereby granting an opportunity of being heard on 15th July 2024 which was exercised by him being present through video conferencing. He confirmed receipt of the findings of the Board and requested the Board to take a sympathetic view on the case and promised not to repeat it.
3. Thus, upon consideration of the facts of the case, the consequent misconduct of CA. Anil Thakur (M. No. 531601) and keeping in view his representation before it, the Board decided to **Reprimand** CA. Anil Thakur (M. No. 531601).

Sd/-

CA. Rajendra Kumar P
(Presiding Officer)

सही प्रतिलिपि होने के लिए प्रमाणित

Certified to be true copy

बिष्वा नाथ तियारी / Bishwa Nath Tiwari

कार्यकारी अधिकारी / Executive Officer

अनुशासनात्मक निदेशालय / Disciplinary Directorate

इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया

Institute of Chartered Accountants of India

आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032

ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032

Sd/-

Ms. Dolly Chakrabarty (IAAS, retd.)
(Government Nominee)

Shri Golden Jain -Vs- CA. Anil Thakur (M. No. 531601)

BOARD OF DISCIPLINE

(Constituted U/S 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.

CORAM: (PRESENT IN PERSON)

CA. Rajendra Kumar P, Presiding Officer.
Ms. Dolly Chakraborty, (IAAS, Retd.), Government Nominee

IN THE MATTER OF:

Shri Golden Jain,
863, Sector -15A,
Faridabad – 121 007,
(Haryana).....**Complainant**

Versus

CA. Anil Thakur (M. No. 531601),
First Floor, Shop No. 32,
Shyam Baba Market,
Near Metro Pillar No. 688
Faridabad – 121 002
(Haryana).....**Respondent**

Date of Final Hearing : 07th May 2024
Place of Hearing : ICAI BHAWAN' NEW DELHI

PARTIES PRESENT IN PERSON : Shri Golden Jain (**Complainant**)
: CA. Anil Thakur (**Respondent**)

FINDINGS:

BRIEF BACKGROUND OF THE CASE:

1. As per version of the Complainant, he is working as a GST Officer in the office of Deputy Excise and Taxation Commissioner, Sector-12, Faridabad, and he has been discharging his duties with full hard work and diligently. As per the

Complainant, the Respondent has circulated some defamatory messages against him on social media (WhatsApp group).

CHARGES ALLEGED:

2. Respondent, who has been claiming himself to be the Secretary of the Faridabad Chapter of the Institute of Cost Accountant of India and has been circulating false, frivolous, defamatory, and vexatious messages for defaming the Complainant on Social Media platform (WhatsApp group).

BRIEF OF THE PROCEEDINGS HELD:

3. The details of the hearing fixed and held in the said matter is given as under:

S. No	Date of meeting	Status of Hearing
1.	07 th May 2024	Matter heard and the hearing is concluded.

OBSERVATION OF THE BOARD:

4. During the proceedings before the Board, the Presiding officer asked from the Complainant as to what is the allegation against the Respondent. In response, the Complainant brief out the facts of the complaint and submitted that there is only one allegation against the Respondent that he has circulated false, frivolous, defamatory and vexatious messages for defaming the complainant on social media, which the complainant received from one of his known persons by clicking a photo of the message from him emphasizing that he was not a part of the WhatsApp Group where the message was circulated. The Complainant brought on record copy of the WhatsApp message shared by the Respondent. The Board noted the said message as under:

"Bhrashtachar ki ek aur upajj Faridabad, Sector-12 mai karyarat GST Officer, Golden Jain confidence key sath rishwat mangte hai tatha aise officer hamare desh ko sharmssar karte hai."

5. The Board noted that the Respondent vide letter dated 10th April 2021 in response to the allegation of circulating false, frivolous, and defamatory message on social media against Golden Jain submitted as under:

"2. Allegation of circulating false, frivolous and defamatory message on social media against Golden Jain: I have not circulated such matter, it was a private WhatsApp group of chartered accountants, where youngsters discuss their routine problems faced during our practice with department officials, but it is very regret to say that he is one of the corrupted officers in his department faced by us during our practice. Actually, fact is that show cause notice issued by Golden Jain for cancellation of GST registration of one of our clients without any proper reason."

We sent our one of the staff to golden Jain's office in this matter for more clarification. By his given instructions we arranged all paper accordingly and on next day he demanded 4000/- for paper acceptance as fee with full confidence without any fear of wrong act. We refused to pay any bribe and return to office. He was continuously harassing our professionals unnecessary in Faridabad. If he feels, he is honest to his duty by having oath of God, then I am ready to feel sorry without any further questioning.

Further, he has written in complaint that he has been discharging his duties with full hard work and diligently. If such type of corruption or harassment called hard work, then we have no need of such hard worker officer. that shames our government department".

6. The Board observed that the evidence produced by the Complainant combined with the reply of the Respondent to the Director (Discipline) and the documents presented proves that the Respondent was responsible for circulating the message. Therefore, the Board while criticizing the conduct of the Respondent for choosing to share and circulate such message through social media instead of not taking the issue to the relevant higher authorities deemed it an irresponsible action on the part of the Respondent and consequently, the Board on consideration of the documents on record and submissions made thereon by the parties present finds the Respondent **Guilty** of misconduct.

CONCLUSION:

7. Thus, in conclusion in the considered opinion of the Board, the Respondent is '**GUILTY**' of "Other Misconduct" falling within the meaning of Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949.

Sd/-
CA. Rajendra Kumar P
Presiding Officer

Sd/-
Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Date: 30-05-2024

प्रमाणित सत्य प्रतिलिपि / Certified True Copy

Anju Grover

अंजू ग़ोवर / ANJU GROVER
सहायक सचिव / Assistant Secretary
अनुशासनात्मक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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