



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

[PR/316/2022/DD/245/2022/BOD/795/2025]

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:

CA. Parmar Haresh Kumar Jivanlal (M. No. 046976)

Partner, M/s. HJP & Co. (FRNo. 113456W),

C-809, Titanium City Center, Prahlad Nagar Road,

Ahmedabad.....

Complainant

Versus

CA. Ketan Ganpatbhai Barevadia (M. No. 120258)

15, Dhanshree Bungalows, NR Satyam Complex,

NR Sola Village, Science City Road,

Ahmedabad.....

Respondent

[PR/316/2022/DD/245/2022/BOD/795/2025]

MEMBERS PRESENT (THROUGH VIDEO CONFERENCE):

CA. Rajendra Kumar P, Presiding Officer

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

CA. Priti Savla, Member

Date of hearing and passing of Order: 12th December 2025

1. The Board of Discipline vide its findings dated 29th July 2025 was of the view that CA. Ketan Ganpatbhai Barevadia (M. No. 120258) is **GUILTY** of Professional Misconduct falling within the meaning of Item (8) of Part-I of the 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. Ketan Ganpatbhai Barevadia (M. No. 120258) and communication dated 02nd December 2025 was addressed to him thereby granting him an opportunity of being heard on 12th December 2025 which was exercised by him by 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. Ketan Ganpatbhai Barevadia (M. No. 120258) and keeping in view his admission before it, the Board decided to impose a Fine of Rs.25,000/- (Rs. Twenty-Five Thousand only) upon him.

Sd/-

CA. Rajendra Kumar P
(Presiding Officer)

Sd/-

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

प्रमाणित होने के लिए / Certified to be True Copy

[Signature]

अंगुली / Anju Grover

सहायक सचिव / Assistant Secretary

अनुशासनिक विभाग / Disciplinary Directorate

भारतीय हस्ताक्षर संस्थान

The Institute of Chartered Accountants of India

आई.सी.आई. भवन, सी-1, सेक्टर-1, पोरबंदर-201301 (उ.प्र.)

CA. Parmar Haresh Kumar Jivanlal (M. No. 046976) Vs- CA. Ketan Ganpatbhai Barevadia (M. No. 120258)

Sd/-

CA. Priti Savla
(Member)

(Constituted under Section 21A of the Chartered Accountants Act 1949)

CORAM: (PRESENT IN PERSON)

IN THE MATTER OF:

Versus

Date of Final Hearing : 11th July 2025
Place of Final Hearing : ICAI Bhawan, Ahmedabad

PARTIES PRESENT (IN PERSON):

Complainant : CA. Haresh Kumar J Parmar
Respondent : CA. Ketan G Barevadia

FINDINGS:

BACKGROUND OF THE CASE

1. As per the Complainant, the Complainant Firm had been the tax auditor and statutory auditor of M/s. Jas Fuels LLP for the FY 2019-20, but the Respondent accepted the position of statutory auditor for the FY 2020-21 without first communicating in writing with the Complainant Firm. The Respondent did not obtain a No Objection Certificate from the Complainant before taking up the said assignment, which amounts to professional misconduct on the part of the Respondent's behalf.

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CHARGE ALLEGED:

2. The Respondent has taken up the audit of M/s. Jas Fuels LLP for the financial year 2020-21 without first communicating with the Complainant and is in violation of the provisions of Item (8) of Part I of the First Schedule to the Chartered Accountants Act, 1949.

BRIEF OF PROCEEDINGS HELD:

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

S. No.	Date of Hearing	Status of hearing
1.	11 th July 2025	Matter Heard and Concluded.

BRIEF SUBMISSIONS OF THE PARTIES

4. In his Written Statement dated 14th June 2022, the Respondent unequivocally admitted to the charge levelled against him. Furthermore, during the hearing, the Respondent reaffirmed and reiterated his prior admission of guilt. The Complainant, during the same hearing before the Board, also confirmed that there are no outstanding fees pending.

OBSERVATIONS OF THE BOARD:

5. After due consideration of the Written Statement dated 14th June 2022 submitted by the Respondent besides reiteration during the hearing of the matter, in which he has unequivocally admitted to the charge levelled by the Complainant, the Board is of the considered view that the Respondent has voluntarily and explicitly accepted his mistake. Considering this clear admission, and after reviewing the entire material on record, the Board unanimously holds that no further inquiry is necessary regarding the factual matrix or the veracity of the allegation. The Respondent has acknowledged contravening the applicable professional standards by undertaking the audit of M/s. Jas Fuels LLP for the financial year 2020-21 without first communicating with the Complainant, thereby violating the provisions of Item (8), Part-I of the First Schedule to the Chartered Accountants Act, 1949. Accordingly, the Respondent stands adjudged guilty of the charge.

CONCLUSION:

6. Thus, in conclusion, in the considered opinion of the Board, the Respondent is 'Guilty' of Professional Misconduct falling within the meaning of Item (8) of Part-I of the First Schedule to the Chartered Accountants Act, 1949.

Sd/-

CA. Rajendra Kumar P
Presiding Officer

Sd/-

Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Sd/-

CA. Priti Savla
Member

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

विन्यास दिवारी / Shashan Nath Thakur

कार्यकारी अधिकारी / Executive Officer

अनुशासनिक निदेशक / Disciplinary Directorate

बनारस राष्ट्रीय सेवादायक संस्थान

The Institute of Chartered Accountants of India
आई.सी.ए.आई. बंगला, ए-1, फ्लोर-1, नई दिल्ली-201801 (U.P.)
ICAI Bhawan, C-1, Sector-1, Noida-201801 (U.P.)

Date: 29/07/2025