



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

[PR/G/504/2022/DD/496/2022/BOD/761/2024]

**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:**

**Ms. Padmini Solanki**

Deputy Director of Income Tax (Inv.) Unit-1(1)  
Office of the Principal Director of Income Tax (Inv.)  
Room No. 142, 1<sup>st</sup> Floor, Aayakar Bhawan, Ashram Road,  
Ahmedabad.....

**Complainant**

**Versus**

**CA. Prashant Suryakant Dalal (M. No. 037983)**

75, Samast Bramkshatriya Society, Dr Banker's Hospital Road, Bhattha Paldi  
Ahmedabad.....

**Respondent**

[PR/G/504/2022/DD/496/2022/BOD/761/2024]

**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: 30<sup>th</sup> December 2025**

1. The Board of Discipline vide its findings dated 08<sup>th</sup> December 2025 was of the view that CA. Prashant Suryakant Dalal (M. No. 037983) 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.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Prashant Suryakant Dalal (M. No. 037983) and communication dated 19<sup>th</sup> December 2025 was addressed to him thereby granting him an opportunity of being heard on 30<sup>th</sup> December 2025 which was exercised by him by being present through video conferencing. He confirmed receipt of the findings of the Board.
3. Thus, upon consideration of the facts of the case where neither any re-assessment was done by the Income Tax Department, nor any action was initiated against the Political Parties involved in the instant matter, along with the consequent misconduct of CA. Prashant Suryakant Dalal (M. No. 037983) and keeping in view his representation before it, the Board decided to **REPRIMAND** CA. Prashant Suryakant Dalal (M. No. 037983).

**Sd/-**

**CA. Rajendra Kumar P**

**(Presiding Officer)**

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

**Sd/-**

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

बिष्णुनाथ तिवारी / Bishwa Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
आई.सी.ए.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प्र.)  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

**Sd/-**

**CA. Priti Savla**  
**(Member)**

**Ms. Padmini Solanki, DDIT (Inv.) Unit-1(1) -Vs- CA. Prashant Suryakant Dalal (M. No. 037983)**

**BOARD OF DISCIPLINE**

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

**FINDINGS OF THE BOARD OF DISCIPLINE UNDER RULE 14 (9) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007**

**FILE No : PR/G/504/2022/DD/496/2022/BOD/761/2024**

**CORAM: (PRESENT IN PERSON)**

**CA. Rajendra Kumar P, Presiding Officer**  
**Ms. Dolly Chakrabarty, Government Nominee**  
**CA. Priti Savla, Member**

**IN THE MATTER OF:**

**Ms. Padmini Solanki**

**Succeeded by Mr Darshan Priyadarshi**

Deputy Director of Income Tax (Inv.)

Unit-1(1), Ahmedabad, Office of the Principal Director of Income Tax (Inv.)

Room No.142, 1<sup>st</sup> Floor, Aayakar Bhawan, Ashram Road,

Ahmedabad.....Complainant

**Versus**

**CA. Prashant Suryakant Dalal (M. No 037983)**

75, Samast Bramkshatriya Society, Dr Banker's Hospital Road, Bhattha Paldi

Ahmedabad.....Respondent

<b>Date of Final Hearing</b>	:	26 <sup>th</sup> September 2025
<b>Place of Final Hearing</b>	:	ICAI Bhawan, Ahmedabad
<b>Date of Pronouncement of Judgment</b>	:	04 <sup>th</sup> November 2025

**PARTIES PRESENT (IN PERSON):**

**Representative of Complainant's Department :** Shri Prem Prakash Prasad and Shri Girraj Meena, Inspectors

**Counsel for Respondent :** CA. Deepak Shah and  
CA. Labdhi Prashant Dalal

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## **FINDINGS:**

### **BACKGROUND OF THE CASE:**

1. It is the case of the Complainant that a search and seizure operation under the Income tax Act, 1961 (hereinafter referred to as the "Act") was conducted by the Complainant Department in the case of 03 Political Parties and 02 Charitable institutions based out of Ahmedabad, namely, Manvadhikar National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkaip Ojha and Kisan Party of India (KPI), and Aadhar Foundation (AF) controlled by Shri Saumil Bhadaria, that were involved in widespread and multiple tax evasion practices.
2. Further, the Complainant stated that during the search of their department carried out on 02<sup>nd</sup> February 2021, 28 Chartered Accountants including Respondent, were found to have solicited clients for bogus donations scam who have categorically, unambiguously and repeatedly admitted their role in the aforementioned bogus donation scam in their statements recorded on oath u/s 132(4) and 131(1A) of the Act.
3. Furthermore, the Respondent colluded with the key persons from the Political party in this elaborate scam to facilitate widespread tax evasion and electoral funding fraud. The Respondent solicited clients/donors looking to reduce their taxable income by claiming fraudulent deductions as per the Income Tax Act. After soliciting the clients these commission agents (professionals including Respondent) provided bank account details of the political party to the client, who in turn transferred the donation amount to the said bank account and provided the details such as Name of donor, PAN, address, Bank A/c details, RTGS/NEFT/UTR no. etc. on WhatsApp to the key persons of political party, who in turns generated donation receipt in the name of the client. Thereafter, the said amount was then finally returned to the original donor's i.e., clients in the form of cash after deduction of the commission of the mediators, i.e., (Respondent), in the extant matter.

### **CHARGE ALLEGED:**

4. The Respondent was involved in a political party donation scam to facilitate tax evasion by soliciting clients for bogus donations in lieu of commission income.

### **BRIEF OF PROCEEDINGS HELD:**

5. The details of the hearings fixed and held in the said matter are given below:

S. No.	Date of hearings	Status of hearings
1.	10 <sup>th</sup> July 2025	Part Heard and Adjourned.
2.	26 <sup>th</sup> September 2025	Matter Heard and Concluded. Judgment Reserved.
3.	4 <sup>th</sup> November 2025	Judgment Pronounced.

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**BRIEF SUBMISSIONS OF THE PARTIES:****RESPONDENT:**


6. The Respondent, vide letter dated 03<sup>rd</sup> January 2025, while reiterating his previous statement, submitted that the complainant had referenced excerpts from statements recorded from other individuals allegedly involved in the scheme. However, these statements had not been provided to the Respondent at the time of filing the complaint, rendering them inadmissible as evidence. It was a settled principle of law that the statement of a third party did not bind anyone except the person making it. Therefore, unless he was granted an opportunity for cross-examination, such statements could not be used as evidence against him.
7. The Respondent further submitted that he was not involved in any activity that has brought disrepute to the profession or the Institute as such, but he only served the clients as a true professional by rejecting their request to arrange for a bogus donation, etc. Since there is no direct evidence of him indulging in such activity, the same should be considered in proper perspective to hold him not guilty.

**COMPLAINANT/COMPLAINANT DEPARTMENT:**

8. The Complainant, vide letter dated 2<sup>nd</sup> July 2025, while reiterating the submissions earlier placed before the Director (Discipline), stated that the statement on oath under Section 132(4)/131(1A) of the Income-tax Act, 1961, was recorded during the period from May to June 2021. The statement was duly read over to the Respondent (hereinafter "deponent"), who, being a qualified professional well-versed in legal matters, personally certified under his signature that no threat, undue pressure, or coercion was exerted upon him during the course of his deposition. The Department further submitted that apart from the statement on oath, there are numerous other incriminating evidence gathered during the search operation, as well as post-search enquiries, which clearly indicate the involvement of such professionals in the large-scale bogus donation scam.
9. The Respondent's claim of having been subjected to undue influence or coercion during the post-search inquiry, which was raised only after a considerable lapse of time and notably after the initiation of disciplinary proceedings by the Disciplinary Directorate, is clearly baseless, factually incorrect and therefore untenable in law. Such an act of the Respondent appears as an effort to derail the inquiry initiated by the Board of Discipline.

**OBSERVATIONS OF THE BOARD:**

10. The Board observed that when the Complainant department initiated the search and seizure operation in the case of 03 Political Parties and 02 Charitable institutions based out of Ahmedabad, namely, Manvadhikar National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkalp Ojha and Kisan Party of India (KPI), and Aadhar Foundation (AF) controlled by Shri Saumil Bhadaria; it was emerged that the Respondent had facilitated tax evasion by soliciting clients to make bogus donations in exchange for commission payments.



11. The Board observed that the Complainant Department brought on record the Statement on Oath of the Respondent dated 01<sup>st</sup> June 2021, recorded before them under 131 (1A) of the Income Tax Act, 1961. The relevant portion(s) of the Statement on Oath of the Respondent are reproduced below:

*"Q4. During the search and seizure operation in the case of various political parties and charitable organization, in the premises of Sunny Dineshbhai Soni, A/402, Devdutt Residency, Chenpur Road, New Ranip, Ahmedabad, statement of Shri Sunny Soni was recorded u/s 132 (4) of the IT Act and also during the same search action statement of Shri Bhavin Soni was recorded u/s 131 of the Income Tax Act. I am showing you the relevant portions of the statement which pertain to you. Please offer your comments on the same.*

*Ans: Sir, I have gone through the statement of Sunny Dineshbhai Soni & Bhavin Soni. It was admitted in the statement that I was in contact with Shri Bhavin Soni on Whatsapp. A whatsapp group named "KPI PD" was created by Bhavin and I and Sunny Soni were members of this whatsapp group. It is also deposed by the aforementioned person in his statement recorded on oath that details like, PAN card, and screenshot of bank transaction details from different clients was shared by me with Shri Sunny Soni. I confirm the aforementioned facts and admit that I used to forward details such as PAN card and screenshot of bank details from different clients contacted by me, to Shri Bhavin Soni particularly in the whatsapp group named "KPI PD". I am explaining the whole process.*

*At first, when a client approached me for donation, I used to contact Shri Bhavin Soni and asked him about the details of running Bank Accounts of the entities and rate of commission. Most of the times, the commission was appx 5% of the donation amount. After that I forwarded the bank account details of the entities to the client, the client transferred the money and sent the confirmation to me. I used to forward the confirmation, PAN and address details to Shri Bhavin Soni. When the cash was ready with Bhavin Soni or Sunny Soni, I asked them to deliver the cash directly to the client. And the client confirmed the delivery of cash to me. Sometimes the donation receipt was provided with the Cash and sometimes it was provided after delivery of cash. I have never collected the cash either from Sunny or Bhavin on behalf of my clients.*

*Sir, I want to clarify that I did not earned any commission from these transactions. I have made bogus donation for myself of Rs. 60,000/- in F.Y. 2019-20 (A.Y. 2020-21) and I did not pay any commission to Shri Bhavin Soni. I got the whole amount of Rs. 60,000/- back in cash from Bhavin Soni.*

*Sir, to be clear, I want to state that the 'Clients referred in my answers are my routine practice clients. These clients insisted me for this donation work and I arranged this bogus donation to retain my clients. Sir, the total number of my clients is approx 4-5 clients only."*

*"Q8. In your answer to question number 4, you have stated that you have made donation of Rs. 60,000/- during F.Y. 2019-20 (A.Y. 2020-21), Have you claimed deduction u/s 80 GGC of the income tax act for the said amount? Please also confirm whether the amount was received back by you in cash or not. Please also provide year wise details of donation made/ deduction claimed by you in your Return of Income.*

*Ans. Sir, I have only made donation one time during F.Y. 2019-20 (A.Y. 2020-21) of Rs. 60,000/- in Kisan Party of India. I also claimed deduction u/s 80GGC of the Income Tax Act. Apart from this year, I have neither made any donation*

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*nor claimed any deduction u/s 80GGC in any of the years, Sir, I also confirm that I have received the amount back in cash through an employee of Shri Bhavin Soni. Sir, I also accept that it was wrong on my part to claim deduction u/s 80GGC after receiving the donated amount in cash. To rectify this mistake, I am ready to file revised return after surrendering my claim for deduction and I am also ready to pay applicable taxes with interest."*

**"Q10.** *It is requested to go through the questions asked above and your answers therein. Please go through the same and confirm the content.*

**Ans.** *Sir, I have gone through the above questions and I confirm the answers given by me are correct. I confirm that I used to facilitated bogus donations to the political party namely Kisan Party of India. I did this for retaining my practice clients wherein the donations made by the donors through their bank accounts were then returned to them in the form of cash and a percentage was deducted by Bhavin Soni as commission. I confirm that the modus explained by them in their statements as shown to me is accurate and correct. I have confirmed the same in my reply to Question no. 4 of statement recorded today. 01.06.2021 u/s 131(1A) of the I.T. Act, 1961, I also submit that I will provide the details as asked above within stipulated time."*

Thus, upon examination of the above, the Board noted that the Respondent has unequivocally admitted his involvement in the said political donation scam.

12. The Board observed that even if the Respondent's submission that his statement on Oath is molded or incorrectly recorded, were to be accepted at face value, then it is upon him to promptly retract within a reasonable time or approach any appropriate authority within a reasonable time to safeguard his interests. However, in the present case, the Respondent failed to take any such corrective step and chose to remain silent for a considerable period. This prolonged inaction, in the Board's view, undermines the credibility of his present contention. Thus, according to the Board, the Respondent's assertion that his earlier statement was molded or incorrect is merely an afterthought, advanced with the apparent intent of evading the disciplinary proceedings.
13. The Board noted that as per the Respondent's affidavit dated 20<sup>th</sup> September 2025, and the submissions of the representatives of the Complainant Department during the hearing, it is established that the Income Tax department did no reassessment of the Respondent's income. Nevertheless, the Board cannot lose sight of the fact that the Respondent's statement on Oath dated 01<sup>st</sup> June 2021 is admissible unless rebutted within a reasonable time. The Board observed that in the present case, the Respondent failed to rebut his statement within a reasonable time and as a matter of fact, the Respondent did not even rebut his statement on Oath and remained silent till the receipt of the complaint in Form-I.
14. The Board cannot negate its findings just upon the fact that the Respondent's case was not reopened by the Income Tax department after the alleged commission income, and keeping in view the observations of the Court concerning statement on Oath recorded under Section 131 (1A) of the Income Tax Act, 1961, the Board found that Complainant has met the initial burden of proving the Guilt on part of the Respondent. Accordingly, the onus therefore shifted to the Respondent to establish his innocence. However, the

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Respondent failed to produce any cogent evidence or documentation in support of his defence.

15. Thereupon, on a detailed perusal of the submissions and documents on record, the Board was of the view that the Complainant department had furnished corroborative evidence demonstrating that the Respondent was involved in a political party donation scam to facilitate tax evasion by soliciting clients for bogus donations in lieu of commission income. In view of the same, the Board held the Respondent **Guilty** in respect of the charge alleged.

**CONCLUSION:**

16. Considering the foregoing, in the considered opinion of the Board, the Respondent is held '**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**

Sd/-

**CA. Priti Savla**  
**Member**

**Date:08-12-2025**

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दिशनाथ तिवारी / Disha Nath Thwari  
कार्यकारी अधिकारी / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
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ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)