



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

[PR/G/492/2022/DD/485/2022/BOD/771/2024]

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, 1st Floor, Aayakar Bhawan, Ashram Road,
Ahmedabad.....

Complainant

Versus

CA. Salin Mukeshkumar Shah (M. No. 154311)

302, Mauryansh Elanza, Near Parekh Hospital, Shyamal Cross Road
Ahmedabad.....

Respondent

[PR/G/492/2022/DD/485/2022/BOD/771/2024]

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: 30th December 2025

1. The Board of Discipline vide its findings dated 08th December 2025 was of the view that CA. Salin Mukeshkumar Shah (M. No. 154311) 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. Salin Mukeshkumar Shah (M. No. 154311) and communication dated 19th December 2025 was addressed to him thereby granting him an opportunity of being heard on 30th 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. Salin Mukeshkumar Shah (M. No. 154311) and keeping in view his representation before it, the Board decided to **REPRIMAND** CA. Salin Mukeshkumar Shah (M. No. 154311).

Sd/-

**CA. Rajendra Kumar P
(Presiding Officer)**

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

सिंधुनाथ तिवारी / Bishnu Nath Tiwari
कार्यकारी अधिकारी / Executive Officer
अनुसंधानात्मक लिंगशाला / Disciplinary Directorate
भारतीय सनस्ती लेखाकार संघान
The Institute of Chartered Accountants of India
आई.सी.ए.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प.)
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

Sd/-

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

Sd/-

**CA. Priti Savla
(Member)**

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/492/2022/DD/485/2022/BOD/771/2024

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

Versus

CA. Salin Mukeshkumar Shah (M. No. 154311)
302, Mauryansh Elanza, Near Parekh Hospital, Shyamal Cross Road
Ahmedabad.....**Respondent**

Date of Final Hearing : 26th September 2025
Place of Final Hearing : ICAI Bhawan, Ahmedabad
Date of Pronouncement of Judgment : 04th November 2025

PARTIES PRESENT (IN PERSON):

Representative of Complainant's Department : Shri Prem Prakash Prasad and Shri Girraj Meena, Inspectors
Respondent : CA. Salin Mukeshkumar Shah
Counsel for Respondent : CA. Chintan Patel

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, Manvadhi National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkarpal

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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 02nd 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 th July 2025	Part Heard and Adjourned.
2.	26 th September 2025	Matter Heard and Concluded. Judgment Reserved.
3.	4 th November 2025	Judgment Pronounced.

BRIEF SUBMISSIONS OF THE PARTIES:

RESPONDENT:

6. The Respondent vide letter dated 29th January 2025, while reiterating his previous submissions, submitted that some of the clients were having very high salaries and had asked the Respondent to donate to save their income tax liabilities. Initially, the Respondent had cautioned them that he was not involved in this type of work and advised them not to make Donations for tax-saving purposes. But his clients had repeatedly asked him to find some Donee. Hence, he suggested Mr. Saumil Bhadiadra who was doing these transactions. The Respondent referred his clients to Mr. Saumil Bhadiadra for donation(s). The Respondent has never solicited and approached the clients by himself for making these donations. Even after the raid proceeded, the Respondent called his clients and forcefully asked them to withdraw the deduction of this donation and revise the return. The Respondent further submitted that he co-operated and provided all the information to the Income Tax Department when he was called through summons.

[Signature]

7. The Respondent was not involved in soliciting clients/donors seeking to reduce their taxable income. He further submitted that he would maintain the highest standards of professionalism, integrity and fairness in his future endeavours. Additionally, his actions were not driven by any intention to earn undue financial gains, as his sole motivation was to retain all his valued clients.
8. The Respondent further submitted that he relied upon valid documentation and legal provisions in good faith and had no prior knowledge of any wrongdoing. Upon becoming aware of potential issues (via public reports of IT raids), he acted with integrity and due care and immediately advised his client to revise the return and withdraw the donation claim.

COMPLAINANT/COMPLAINANT DEPARTMENT:

9. The Complainant, vide letter dated 2nd July 2025, while reiterating the submissions earlier made 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.
10. 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:

11. 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, Manvadhirak National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkarp 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.
12. The Board observed that the Complainant Department brought on record the Statement on Oath of the Respondent dated 19th May 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:

Q 18. I am showing you question no. 20 of statement of Shri Saumil Kirtibhai Bhadiadra recorded on oath u/s 132 (4) of the I.T Act, 1961 on 02.02.2021, during the search and seizure operation in the case of few Political Parties and Charitable Organizations. Please go through that and confirm the same and offer your comments.

Ans. Sir, I have gone through ques, no. 20 statement of Shri Saumil Kirtibhai Bhadiadra recorded on oath u/s 132(4) of the I.T Act, 1961 on 02.02.2021. I

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want to state that I have been involved in earning commission for soliciting clients and providing the accommodation entry in form of bogus donations. The amount mentioned in the statement of Saumil Kiritbhai Bhadiadra which is Rs. 99,20,000/-, is correct. I have brought clients who donated this much amount in Manvadhir National Party and Kisan Adhikar Party from year 2018. I earned commission of 1% of the amount donated for soliciting such clients. I am explaining the process as under.

My regular ITR clients used to approached me for reducing their taxable income, I used to contact Shri Saumil Bhadiadra and asked him about the details of running bank client transferred the money and sent the confirmation to me. I used to forward the confirmation to Saumil Bhadiadra. I used to collect cash through my employee Bhavin from JD Angadiya's office situated in Iscon Arcade Mall, C.G. Road, Navrangpura, Ahmedabad. As Saumil was in direct touch with JD Angadiya, he used to provide phone number of Bhavin to JD Angadiya, as the person who will be collecting cash. When Bhavin used to reach there for collecting cash, JD Angadiya used to give a ring to Bhavin's number. If it rings, it was confirmed Bhavin used to hand over the cash to me. After that, I handed over the cash to my clients from my office 404, Dev Prime, Opposite Palladium, Makarba, Ahmedabad. I used to keep my commission from this cash and hand over the rest to the clients. If provided time, I can provide the details of such clients and the account numbers in which the amount was transferred. My commission was 0.1%.

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

13. The Respondent, in his written statement, asserted that some of the clients were having very high salaries and had asked him to donate to save their income tax liabilities and upon numerous requests from these clients, the Respondent referred them to Mr. Saumil Bhadiadra, who was doing such transactions. The Respondent further submitted that even after the raid proceeds, he called his clients and forcefully asked them to withdraw the deduction of this donation and revise their return.
14. The Board, on perusal of these assertions, observed that the Respondent's explanation, in substance, constitutes an implicit admission of his involvement in the political donation scheme. By acknowledging that he referred clients for the ostensible purpose of reducing their tax liability under the guise of donations, and by failing to deny that he earned commission income from the transactions, the Respondent has, in effect, conceded material participation in the alleged misconduct. This implicit acknowledgement, in the view of the Board, contemplates that the Respondent actively participated in the political donation scam.
15. The Board also observed that, as per the Respondent's affidavit dated 19th August 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 19th May 2021 is admissible unless rebutted within a reasonable time. The Board observed that in the present case, the Respondent not only failed to rebut the said statement but did not even assert that it was incorrect or improperly recorded. The said act made an inference to the Board that the statement on oath dated 19th May 2021 represents a truthful and voluntary admission.
16. The Board cannot negate its findings just upon the fact that the Income Tax department did not reopen the Respondent's case after the alleged commission income, and keeping in view the statement on Oath recorded under Section 131 (1A) of the Income Tax Act,

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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 Respondent, instead of exculpating himself, has in fact admitted to the allegations levelled against him.

17. 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:

18. 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

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

बिश्वनाथ तिवारी / Bishwa Nath Tiwari
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