



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

[PR/G/484/2022/DD/477/2022/BOD/796/2025]

**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:**

**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. Vikram Maganbhai Purohit (M.No.158273)**  
303, Raj Avenue, Bhaikakanagar, Thaltej  
Ahmedabad..... **Respondent**

[PR/G/484/2022/DD/477/2022/BOD/796/2025]

**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: 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. Vikram Maganbhai Purohit (M.No.158273) 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. Vikram Maganbhai Purohit (M.No.158273) 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 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 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. Vikram Maganbhai Purohit (M.No.158273) and keeping in view his representation before it, the Board decided to **REPRIMAND** CA. Vikram Maganbhai Purohit (M.No.158273).

**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)**

विश्वनाथ तिवारी / Vishwanath Tiwari  
एक्सेक्यूटिव ऑफिसर / Executive Officer  
अनुशासनात्मक नियोगालय / Disciplinary Directorate  
भारतीय सनदी सेक्यूरिटी एंड ऑफिसर सेक्यूरिटी  
The Institute of Chartered Accountants of India  
आई.सी.ए.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (U.P.)  
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. Vikram Maganbhai Purohit (M.No.158273)

**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/484/2022/DD/477/2022/BOD/796/2025**

**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, 1<sup>st</sup> Floor, Aayakar Bhawan, Ashram Road,  
 Ahmedabad.....**Complainant**

**Versus**

**CA. Vikram Maganbhai Purohit (M.No.158273)**  
 303, Raj Avenue, Bhaikakanagar, Thaltej  
 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):**

<b>Representative of Complainant's Department :</b>	Shri Prem Prakash Prasad and Shri Girraj Meena, Inspectors
<b>Respondent</b>	CA. Vikram Maganbhai Purohit
<b>Counsel for Respondent</b>	CA. Chintan H. Dave

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

*[Signature]*

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:**

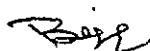
5. The details of the hearings fixed and held in the said matter are given below:

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.

#### **BRIEF SUBMISSIONS OF THE PARTIES:**

#### **RESPONDENT:**

6. The Respondent vide letter dated 20<sup>th</sup> September 2025, submitted that he had duly filed his Income Tax Return for Assessment Year 2021–22, during which the search proceedings were conducted. The said return was accepted by the Income Tax Department, and only an intimation under section 143(1) was issued. Further, neither scrutiny assessment under section 143(2) nor any reassessment proceedings under section 147 of the Income Tax Act, 1961, were initiated. Therefore, the Respondent requested to the Board that the present proceedings may kindly be dropped in the interest of justice.



### **COMPLAINANT/COMPLAINANT DEPARTMENT:**

7. 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 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.
8. 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:**

9. 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, Manvadikar 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.
10. The Board observed that the Complainant Department brought on record the Statement on Oath of the Respondent dated 06<sup>th</sup> July 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.4. During the search and seizure operation in the case of various political parties and charitable organization, In the premises of Shri Tribhawan R Ojha, at 8, 3<sup>rd</sup> Floor, Gokul Apartment, Nr Mira Cinema, Maninagar, Ahmedabad statement of Shri Tribhawan R Ojha were recorded u/s 132 (4) of the IT Act.*

*Also in the premises of Shri Jayesh Chavda, at A/160, Vrujibhoomi Society Part 2, Opp Jethabhai Vav, Isanpur, Ahmedabad, statement of Shri Jayesh Chavda was recorded u/s 132 (4) of the IT Act. I am showing you the relevant portions of the statements of Shri Tribhawan R Ojha & Shri Jayesh Chavda which pertain to you. Please offer your comments on the same.*

*Ans. Sir, I have gone through the statement of Shri Tribhawan R Ojha and Jayesh Chavda. It was admitted in the statement of Jayesh Chavda that I used to bring clients for bogus donation in which the amount donated by the donors to Political Parties was returned back to the donors in form of cash or account transfer after retaining commission. Sir, I confirm that I was in contact of Shri Tribhawan Ojha and Jayesh Chavda for the bogus donation work. I am explaining the whole process.*

*At first, when a client approached me for donation through any friend, I told them the commission amount and forwarded the bank account details of the entities to the client, the client transferred the money and sent the confirmation to me through the friends. I used to forward the confirmation, PAN and address details to Shri*

*B.S.S*

*Jayesh Chavda and he used to confirm the receipt of funds in bank account of the political party. When the cash was ready with Jayesh Chavda, he used to communicate the same to me. I asked Jayesh Chavda to send cash directly to the clients and he arranged to transfer cash to the clients through some angadis. My commission was also deducted from the cash by Jayesh Chavda or Tribhawan Ojha, which was handed over to me whenever I met any of these two at their office near Apsara Cinema Maninagar. Sir, the total commission was around 3% out of which my commission was around 1%. Donation Receipt was provided a few days after delivery of cash. Sir, I want to clarify that I did not facilitate these donations for earning commission income. I did this only to increase my client base as I have started my practice recently.*

*Sir, to be clear, I want to state that the 'Client' referred to in my answers are references from my routine clients. The total number of clients for whom I facilitated bogus donation is around 10-12 individuals."*

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

11. The Board observed that the Respondent retracted his statement dated 06<sup>th</sup> July 2021 through a letter dated 25<sup>th</sup> October 2022, addressed to DDIT/ADIT(Inv.), Ahmedabad, nearly one and a half years later. Further, no reasonable justification for this prolonged silence has been provided by the Respondent. The Board further observed that the timing of the retraction closely coincides with the Respondent's receipt of Form-I. Furthermore, the Respondent's act strongly suggests to the Board that he stood by his original statement for an extended period and attempted to withdraw it only when confronted with the potential consequences of his own admissions through disciplinary proceedings. In view of these facts, the Board finds that the retraction lacks credibility and appears to be a self-serving attempt to evade disciplinary action. The Board further observed that, in addition to the circumstantial evidence, the Respondent also failed to make the retraction within a reasonable time, as required by law.
12. The Board observed that a rebuttal to an admission made in a Statement on Oath must be submitted within a reasonable time. In the present matter, the rebuttal was filed after approximately one and a half years, which is far beyond what could be considered reasonable. Consequently, the belated rebuttal carries no evidentiary value.
13. That, as per the submissions of the parties, 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 06<sup>th</sup> July 2021 is admissible in front of the law unless rebutted within a reasonable time. For the sake of repetition, in the present case, the rebuttal was filed only after a period of approximately one and a half years, which cannot be regarded as a reasonable time.
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 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

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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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*B.N.T.*  
भिलाई तिवारी / Bhilai Nath Tiwari  
कार्यकारी अधिकारी / Executive Officer  
अनुदानानामन विभागात्मक / Disciplinary Directorate  
भारतीय संसदीय अधिकारी अधिकारी  
The Institute of Chartered Accountants of India  
भारतीय संसदीय अधिकारी अधिकारी  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)