



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

[PR/300/2018/DD/301/2018/BOD/646/2022]

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 Pushpa D. Patil

Prit-Pratik Ayodhya Nagri,
Karad, Satara.....

Complainant

Versus

CA. Manojkumar Surajmaji Mundada (M. No. 118598)

M/s. Bhutada Mundada & Co., Office No. 408/9/10, 04th Floor,
Central Point Building, Near Mitra Mandal Chowk,
Pune.....

Respondent

[PR/300/2018/DD/301/2018/BOD/646/2022]

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

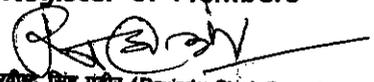
1. The Board of Discipline vide its findings dated 26th September 2025 was of the view that CA. Manojkumar Surajmaji Mundada (M. No. 118598) is **GUILTY** of Other Misconduct falling within the meaning of Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949 read with Section 22 of the said Act.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Manojkumar Surajmaji Mundada (M. No. 118598) and communication dated 19th December 2025 was addressed to him thereby granting him an opportunity of being heard on 30th December 2025. However, the CA. Manojkumar Surajmaji Mundada (M. No. 118598), despite due notice, failed to appear before the Board on each occasion when the matter was listed for hearing at six times as well as during the proceedings on the quantum of punishment. Such continued non-appearance clearly evinced a lack of bona fide interest in participating in the proceedings. In these circumstances, the Board was constrained to proceed ex-parte against CA. Manojkumar Surajmaji Mundada (M. No. 118598). The Board has nonetheless carefully and independently examined the facts and circumstances of the case on record before arriving at its conclusion.
3. Accordingly, after due deliberation and having regard to the nature and gravity of the consequent misconduct, the Board hereby resolves to **remove the name of CA. Manojkumar Surajmaji Mundada (M.NO.118598) from the Register of Members for a period of three (3) months.**

Sd/-

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

Sd/-

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


रविन्द्र सिंह पुन्धीर / Ravindra Singh Punthir
उप सचिव / Deputy Secretary
अनुशासनिक 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.)
**CA. Priti Savla
(Member)**

Ms. Pushpa D. Patil-Vs- CA. Manojkumar Surajmaji Mundada (M. No. 118598)

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**

CORAM: (PRESENT IN PERSON)

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

IN THE MATTER OF:

Ms. Pushpa D. Patil
Prit-Pratik Ayodhya Nagri
Karad, 415539

Satara.....**Complainant**

Versus

CA. Manojkumar Surajmaji Mundada (M. No. 120258)

M/s. Bhutada Mundada & Co.
Office No. 408/9/10, 04th Floor,
Central Point Building
Near Mitra Mandal Chowk, 411009

Pune.....**Respondent**

Date of Final Hearing : 29th July 2025
Place of Final Hearing : ICAI Tower, Mumbai

PARTIES PRESENT (IN PERSON):

Complainant : Ms. Pushpa D. Patil
Complainant's Representative: Mr. Daulat Rao B. Patil

FINDINGS:

BACKGROUND OF THE CASE

1. The case revolves around a complaint filed by the Complainant against a Chartered Accountant, whom she had engaged to handle her income tax matters, including appeals before the Income Tax Appellate Tribunal (ITAT), Pune, for Assessment Years 1999-2000 to 2004-2005. She alleged that despite paying the Respondent for his professional services, he failed to appear on her behalf for multiple scheduled hearings before the Tribunal. This, she claimed, led to an Ex-Parte order being passed against her, resulting

in a substantial tax liability of Rs. 56 lakhs. In support of her complaint, she submitted only a portion of the Tribunal's order, specifically paragraph 5, which recorded non-appearance on four hearing dates i.e., 07th September 2016, 10th October 2016, 10th November 2016 and 25th May 2017, without any request for adjournment.

2. However, upon examining the documents submitted, it was found that the Respondent had been officially authorized to represent the Complainant only from 19th December 2016, which was after the first three hearing dates. Therefore, the non-appearance on those three earlier dates could not be attributed to him. Furthermore, despite being asked to submit the complete Tribunal order for a clear understanding of the case, the Complainant failed to do so. The supporting documents she provided—such as an appellate order from 2008 and letters from 2009 and 2017, were either outdated or irrelevant and did not substantiate her allegations of professional misconduct.
3. On the other hand, the Respondent did not submit any reply or defense to the allegations, which reflected a lack of co-operation with the proceedings. Initially, the Director (Discipline) concluded that there was no Prima Facie case of misconduct against the Respondent based on the vague and incomplete evidence. Later, the Board of Discipline sought additional details from both parties, including full Order of the Tribunal and information on the counsels involved. However, since neither the Complainant nor the Respondent provided the required documents, the Director (Discipline) reaffirmed the initial conclusion that the Respondent was 'Not Guilty' of misconduct under the Chartered Accountants Act 1949. The Board of Discipline in its 230th meeting held on 22nd August 2022 while considering the Prima Facie Opinion did not agree with the Prima Facie Opinion of the Director (Discipline) on the ground that the conduct of the Respondent in the circumstances involved is uncalled for and that the Respondent is Not Guilty of other misconduct falling within the meaning of Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act 1949 read with Section 22 of the said Act and decided to proceed under Chapter-IV of the Chartered Accountants (Procedure of Investigations of Professional and Other misconduct and Conduct of Cases) Rules, 2007.

CHARGE ALLEGED:

4. It is alleged by the Complainant that she appointed the Respondent to look after her Income tax matters including the Appellate work before the Hon'ble Tribunal, Pune, pertaining to assessment year 1999-2000 to 2004-05 for which the Respondent was also paid his fees from time to time. However, the Respondent deceived the Complainant by not attending the appeal proceedings before the Hon'ble tribunal and therefore an ex-parte order was passed by the Tribunal against the Complainant for an amount of Rs. 56,00,000/- (Fifty-Six lacs only) due to negligence of the Respondent.

BRIEF OF PROCEEDINGS HELD:

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

S. No.	Date of Hearing	Status of hearing
1.	29 th March 2023	Adjourned at the request of Respondent.
2.	23 rd May 2023	Adjourned at the request of both the parties.

3.	01 st September 2023	Adjourned by the Board as a formal authorization was not submitted by the representatives appearing on behalf of the Complainant. Further, the Respondent was also not present on the date.
4.	21 st November 2023	Adjourned at the request of Complainant.
5.	26 th June 2024	Adjourned due to non-appearance of both the parties.
6.	18 th January 2025	Adjourned at the request of Respondent.
7.	30 th July 2025	Matter Heard and Concluded

OBSERVATIONS OF THE BOARD:

6. The present proceedings arise from a complaint filed by Ms. Pushpa D. Patil against CA. Manojkumar Surajmaji Mundada, alleging Gross Professional Misconduct in the discharge of his professional duties as a Chartered Accountant in practice.
7. The Complainant engaged the professional services of the Respondent in the year 2007, for representing her in Appellate proceedings arising out of assessment orders passed under the provisions of the Income Tax Act, 1961. The Respondent was specifically entrusted with the responsibility of filing and pursuing appeals before the Commissioner of Income Tax (Appeals) and, subsequently, before the Income Tax Appellate Tribunal.
8. Notwithstanding the issuance of repeated and due notices, the Respondent failed to appear before this Board on all occasions. The matter was listed for hearing on seven occasions prior to the final hearing date; however, the Respondent neither entered appearance nor submitted any written statement or explanation in the matter. The dates of such non-appearance are 29th March 2023, 23rd May 2023, 01st September 2023, 21st November 2023, 26th June 2024, 18th January 2025, and 30th July 2025. In view of such persistent non-appearance, the Board, having duly recorded the same, proceeded to hear the matter ex parte.
9. The Complainant, through her authorized representative, submitted that despite having paid the full professional fees for representation before the ITAT, the Respondent failed to appear before the Tribunal, which resulted in an ex-parte disposal of the matter adverse to the Complainant. This assertion stands corroborated by the order passed by the ITAT, Pune Bench, which records the absence of the authorized representative on the scheduled dates of hearing. As a result of such failure of representation, a tax demand amounting to Rs. 56 lakh was confirmed against the Complainant, leading to coercive recovery measures, including attachment of salary, substantial financial hardship, and loss of promotional opportunities for both the Complainant and her spouse.
10. The Complainant furnished substantial documentary evidence in support of her allegations, including the letter of appointment of the Respondent, a copy of the ITAT order, proof of payment of professional fees, and documents evidencing consequential financial loss. Despite having been granted sufficient opportunities at both the Prima Facie stage and during the proceedings before the Board, the Respondent failed to file any written response or rebuttal, nor did he appear on any date to contest the allegations.

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11. It is on record that in its 169th Meeting held on 24th June 2021, the Board considered the Prima Facie Opinion of the Director (Discipline), wherein it was opined that the Respondent was Not Guilty of Other misconduct. Upon an independent evaluation of the factual matrix, the Board did not agree with such an opinion and accordingly resolved to differ with the same, referring to the matter back. Thereafter, in its 230th Meeting held on 22nd August 2022, the Board, upon reconsideration of the Prima Facie Opinion, again did not agree with the views of the Director (Discipline) that the Respondent was Not Guilty of misconduct falling within the meaning of Item (2), Part IV of the First Schedule to the Chartered Accountants Act, 1949, read with Section 22 thereof. The Board was of the considered view that the Respondent's conduct amounted to gross negligence and a dereliction of professional duty, falling far short of the standards of diligence and care expected of a Chartered Accountant in practice, especially in matters with serious legal and financial implications for the client.
12. Considering the material on record, the oral submissions of the Complainant, the findings in the ITAT order, and the Respondent's failure to offer any explanation or defence, the Board finds that the Respondent is Guilty of negligence and lack of due diligence. Such conduct, in the considered opinion of the Board, constitutes Other Misconduct under item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949, read with Section 22 of the said Act.

CONCLUSION:

13. Thus, in conclusion, 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 read with Section 22 of the said Act.

Sd/-

CA. Rajendra Kumar P
Presiding Officer

Sd/-

Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Sd/-

CA. Priti Savla
Member

Date: 26-09-2025

सत्यमेव जयते के लिए प्रमाणित / Certified to be True Copy

M. Pundir
नीलम पुंडीर / Neelam Pundir
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनसम्बन्धित निर्देशालय / Disciplinary Directorate
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