



# भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PPR/MISC/TAMC/31/2023/DD/14/TAMC/INF/2023/DC/2108/2025

[DISCIPLINARY COMMITTEE [BENCH-II (2025-2026)]]

[Constituted under Section 21B of the Chartered Accountants Act, 1949]

**ORDER UNDER SECTION 21B (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949**  
**READ WITH RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF**  
**INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT**  
**OF CASES) RULES, 2007**

**File No: PPR/MISC/TAMC/31/2023/DD/14/TAMC/INF/2023/DC/2108/2025**

**In the matter of:**

**CA. Kamlesh Narayansinh Surati (M.No.105129),**  
301 – C-Wing, Dahisar Saraswati,  
CS Road,  
**Mumbai – 400068.**

.....Respondent

**Members Present: -**

**CA. Charanjot Singh Nanda, Presiding Officer (in Person)**  
**CMA. Chandra Wadhwa, Government Nominee (in Person)**  
**CA. Mahesh Shah, Government Nominee (in Person)**  
**CA. Pramod Jain, Member (in Person)**  
**CA. Ravi Kumar Patwa, Member (through videoconferencing)**

**Date of Hearing : 10<sup>th</sup> February 2026**

**Date of Order : 11<sup>th</sup> February 2026**

1. The Disciplinary Committee vide its Findings dated 6<sup>th</sup> February 2026 under Rule 18(8) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 was, inter-alia, of the opinion that **CA. Kamlesh Narayansinh Surati (M. No. 105129), Mumbai** (hereinafter referred to as the '**Respondent**') is **GUILTY** of Professional Misconduct falling within the meaning of Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.
2. Pursuant to the said Findings, an action under Section 21B (3) of the Chartered Accountants (Amendment) Act, 2006 was contemplated against the Respondent and a communication dated 6<sup>th</sup> February 2026 was addressed to him thereby granting opportunity of being heard in person / through video conferencing and to make representation before the Committee on 10<sup>th</sup> February 2026.



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3. The Committee noted that neither the Respondent was present before it nor was there any intimation as regard his non-appearance.
4. Thus, in terms of the provisions of Rule 19(1) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee presumed that the Respondent has nothing to represent before it.
5. The Committee considered the reasoning as contained in the Findings holding the Respondent Guilty of Professional Misconduct vis-à-vis representation of the Respondent.
6. Keeping in view the facts and circumstances of the case and material on record including representation of the Respondent on the Findings, the Committee noted the following factual position in the present case: -

No. of tax audit conducted	Status of Certificate of Practice at the time of alleged misconduct	Status of admission of guilt of the Respondent
2	No Certificate of Practice	Admission of Guilt before the Committee at the time of hearing on 7 <sup>th</sup> January 2026 as well as in the written submissions before the Committee/Director (Discipline)/Secretary (ICAI)

Thus, the Committee held that the certification of two Tax Audit reports by the Respondent despite having no Certificate of Practice is in clear violation of Section 6 (1) of the Chartered Accountants Act, 1949.

7. Hence, professional misconduct falling within the meaning of Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949 on the part of the Respondent is clearly established as held in the Committee's Findings dated 6<sup>th</sup> February 2026 which is to be read in consonance with the instant Order being passed in the case.
8. Accordingly, the Committee was of the view that ends of justice will be met if punishment is given to the Respondent in commensurate with his Professional Misconduct.

*B. S. S.*



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9. Thus, the Committee, keeping in view the facts and circumstances of the case, material on record and representation of the Respondent before it, ordered that CA. Kamlesh Narayansinh Surati (M.No.105129), Mumbai be Reprimanded under Section 21B(3)(a) of the Chartered Accountants Act 1949.

Sd/-

(CA. CHARANJOT SINGH NANDA)  
PRESIDING OFFICER

Sd/-

(CMA. CHANDRA WADHWA)  
GOVERNMENT NOMINEE

Sd/-

(CA. MAHESH SHAH)  
GOVERNMENT NOMINEE

Sd/-

(CA. PRAMOD JAIN)  
MEMBER

Sd/-

(CA. RAVI KUMAR PATWA)  
MEMBER

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

*Bash*  
बिभ्वनाथ तिवारी / Bishwa Nath Tiwari  
वरिष्ठ कार्यकारी अधिकारी / Senior Executive Officer  
अनुशासनात्मक निदेशासय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
ई.सी.ए.आई., भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प्र.)  
AI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

**CONFIDENTIAL**

**DISCIPLINARY COMMITTEE [BENCH – II (2025-2026)]**  
**[Constituted under Section 21B of the Chartered Accountants Act, 1949]**

**Findings under Rule 18(8) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007**

**File No: PPR/MISC/TAMC/31/2023/DD/14/TAMC/INF/2023/DC/2108/2025**

**In the matter of:**

**CA. Kamlesh Narayansinh Surati (M. No. 105129),  
301 – C-Wing, Dahisar Saraswati,  
CS Road,  
Mumbai – 400068.**

**.....Respondent**

**Members Present (in person):**

**CA. Charanjot Singh Nanda, Presiding Officer  
CMA. Chandra Wadhwa, Government Nominee  
CA. Mahesh Shah, Government Nominee  
CA. Pramod Jain, Member  
CA. Ravi Kumar Patwa, Member**

**DATE OF FINAL HEARING : 7<sup>th</sup> January 2026**

**Parties Present (through videoconferencing):**

**Respondent: CA. Kamlesh Narayansinh Surati (M. No. 105129)**

**1. BACKGROUND OF THE CASE:**

- 1.1 The Committee noted that in the year 2011 the Central Board of Direct Taxes (CBDT) had provided information to the ICAI relating to the Tax Audit reports filed in 2010-11 by its members. Thereafter, vide office note dated 30<sup>th</sup> December 2022, the Secretary, Taxation Audits Quality Review Board (hereinafter referred to as "Informant/ TAQRB") forwarded recommendation of the Council on 'Audits reportedly conducted by members not holding COP/ members holding Part time COP/ Members whose name had been removed from the Register of Members' to the Disciplinary Directorate. The said note of TAQRB alleged certification of Tax Audit Report despite not holding Certificate of Practice (COP) during the financial year 2010-11 against CA. Kamlesh Narayansinh Surati (M. No. 105129), Mumbai (hereinafter referred to as the "Respondent").

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**2. CHARGES IN BRIEF:**

The Committee noted that the following had been alleged against the Respondent:

S. No.	Allegations	Prima Facie Opinion of Director (Discipline)	Clauses
1.	The Respondent conducted Tax Audit under Section 44AB of the Income Tax Act, 1961 and uploaded his Report against his membership number despite not having Certificate of Practice during the financial year 2010-11.	Guilty	Item (1) of Part II of the Second Schedule

**3. THE RELEVANT ISSUES DISCUSSED IN THE PRIMA FACIE OPINION DATED 23<sup>rd</sup> JULY 2025 FORMULATED BY THE DIRECTOR (DISCIPLINE) IN THE MATTER IN BRIEF ARE GIVEN BELOW:**

- 3.1 With respect to charge that the Respondent conducted Tax Audit under Section 44AB of the Income Tax Act, 1961 and uploaded his Report against his membership number despite not having Certificate of Practice (COP) during the financial year 2010-11:
- 3.2 As per the provisions of Section 6(1) of the Chartered Accountants Act, 1949, no member of the Institute shall be entitled to practice [whether in India or elsewhere] unless he has obtained from the Council a certificate of practice. The said provision is in effect from the date on which the Chartered Accountants Act came into force i.e., 1st July 1949 and the tax audit in question was conducted by the Respondent in financial year 2010-11.
- 3.3 The Respondent in his submissions dated 7th March 2012 read with submission dated 27th April, 2023 admitted that he has certified two tax audit reports despite having no COP at the relevant time. He further submitted that since he was unable to garner enough clients he did all the small tax audit which come his way till FY 2011-12 and also requested to take his case leniently.
- 3.4 Thus, it is evident that during the alleged period the Respondent was not having COP. He was also required to check his COP status before conducting any Audit. Hence the plea of the Respondent cannot be accepted. It is also viewed that plea of the Respondent that since he was unable to garner enough clients he did all the small tax audit which come his way till FY 2011-12 does not dilute the mandatory requirement of a holding COP for doing the attest function. The necessity of COP depends on the nature of professional services provided, not on the number or availability of clients. Hence performing attestation functions without holding COP constitutes direct violation of provisions of the Chartered Accountants Act and also ICAI's ethical and professional Guidelines.





- 3.5 Accordingly, the Director (Discipline) in his Prima Facie Opinion held the Respondent Guilty of Professional Misconduct falling within the meaning of Item (1) of Part II of the Second Schedule. The said Item of the Schedule to the Act, states as under:

**Item (1) of Part II of Second Schedule:**

*"PART II: Professional misconduct in relation to members of the Institute generally*

*A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—*

*(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council"*

- 3.6 The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee at its meeting held on 13<sup>th</sup> October 2025. The Committee on consideration of the same, concurred with the reasons given against the charge(s) and thus, agreed with the Prima Facie opinion dated 23<sup>rd</sup> July 2025 of the Director (Discipline) that the Respondent is GUILTY of Professional Misconduct falling within the meaning of Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949 and accordingly, decided to proceed further under Chapter V of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

**4. DATE(S) OF WRITTEN SUBMISSIONS/PLEADINGS BY PARTIES:**

- 4.1 The relevant details of the filing of documents in the instant case by the parties are given below:

S.No.	Particulars	Date
1.	Date of 'Information' letter	22.02.2023
2.	Date of Written Statement filed by the Respondent.	27.04.2023
3.	Date of Prima facie Opinion formed by Director (Discipline).	23.07.2025
4.	Written Submissions filed by the Respondent after Prima facie Opinion	28.12.2025

**5. SUBMISSION OF THE RESPONDENT ON PRIMA FACIE OPINION:**

- 5.1 The Respondent in his submissions dated 28<sup>th</sup> December 2025, in response to the Prima Facie Opinion, inter-alia, stated as under: -
- a) More than ten years have elapsed during which he has not signed any document as a Member in Practice. He submitted a copy of his Certificate of Practice (COP). He never represented himself as a Member in Practice. However, this does not diminish his qualification as a Chartered Accountant; passing the examination is only the beginning of a demanding professional journey.

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- b) His decision not to pursue practice reflects his own limitations rather than any professional misconduct. Over the past two and a half decades, the profession has undergone rapid transformation, creating opportunities for a newer generation of professionals that were not available during his time.
- c) He requested that his case be considered with leniency. The Chartered Accountancy profession follows a rigorous path, one that significantly contributes to the development of character and professional values.

## 6. **BRIEF FACTS OF THE PROCEEDINGS:**

- 6.1 The details of the hearing(s) fixed and held/adjourned in said matter are given as under: -

S.No.	Particulars	Date(s) of meeting	Status of hearing
1.	1 <sup>st</sup> Hearing	30.12.2025	Adjourned due to technical Issue
2.	2 <sup>nd</sup> Hearing	07.01.2026	Heard and concluded

- 6.2 At the time of hearing held in the case on 30<sup>th</sup> December 2025, consideration of the case was adjourned due to technical issue.
- 6.3 At the time of hearing held in the case on 7<sup>th</sup> January 2026, the Committee noted that the Respondent was present before it through video conferencing. The Respondent was administered on Oath. The Committee enquired from the Respondent as to whether he was aware of the charge(s) alleged against him to which he replied in the affirmative. **He also pleaded Guilty to the charge(s) levelled against him.** He also submitted before the Committee that he signed certain tax audit reports in 2012. It was the year when Income Tax Department started registering membership and after that he has not signed anything. Thereafter, he did not sign any of the tax audit reports. He did not sign as a member in practice also.

Looking into the fact that the Respondent pleaded guilty to the charge(s) levelled against him, in terms of the following provisions of Rule 18(8) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee decided to conclude the hearing in the case and arrive at its Findings:

### **"18. Procedure to be followed by the Committee**

*(8) If the respondent pleads guilty, the Committee shall record the plea and take action as per provisions under Rule 19."*

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**7. FINDINGS OF THE COMMITTEE:**

7.1 At the outset, the Committee noted that the charge against the Respondent is that he conducted and uploaded two Tax Audit Report under Section 44AB of the Income Tax Act, 1961 against his membership number despite not having Certificate of Practice (COP) during the financial year 2010-11.

7.2 The Committee in this regard noted that Section 6 (1) of the Chartered Accountants Act, 1949 states as under:

*"No member of the Institute shall be entitled to practice [whether in India or elsewhere] unless he has obtained from the Council a certificate of practice."*

7.3 The Committee noted the following factual position in the case: -

No. of tax audit conducted	Status of Certificate of Practice at the time of alleged misconduct	Status of admission of guilt of the Respondent
2	No Certificate of Practice	Admission of Guilt before the Committee at the time of hearing on 7 <sup>th</sup> January 2026 as well as in the written submissions before the Committee/Director (Discipline)/Secretary (ICAI)

7.4 Thus, the Committee held that the certification of two Tax Audit reports by the Respondent despite having no Certificate of Practice is in clear violation of Section 6 (1) of the Chartered Accountants Act, 1949.

7.5 Accordingly, the Committee in terms of Rule 18(8) of Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007 recorded the plea of guilt of the Respondent and decided to hold him **Guilty** of Professional Misconduct falling within the meaning of Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.

**8. CONCLUSION:**

In view of the findings stated in above paras, vis-à-vis material on record, the Committee gives its charge wise findings as under: -

Charges (as per PFO)	Findings	Decision of the Committee
S. No.1 of Para 2 as given above	Paras 7.1 to 7.5 as given above	<b>GUILTY</b> - Item (1) of Part II of the Second Schedule



9. In view of the above observations, considering the oral and written submissions and material on record, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (1) of Part-II of the Second Schedule to the Chartered Accountants Act, 1949.

Sd/-  
(CA. CHARANJOT SINGH NANDA)  
PRESIDING OFFICER

Sd/-  
(CMA. CHANDRA WADHWA)  
GOVERNMENT NOMINEE

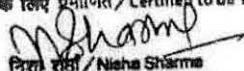
Sd/-  
(CA. MAHESH SHAH)  
GOVERNMENT NOMINEE

Sd/-  
(CA. PRAMOD JAIN)  
MEMBER

Sd/-  
(CA. RAVI KUMAR PATWA)  
MEMBER

DATE : 06.02.2026  
PLACE : NEW DELHI

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निशा शर्मा / Nisha Sharma  
सहायक सचिव / Assistant Secretary  
अनुशासनिक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
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ICAI Bhuwan, C-1, Sector-1, Noida-201301 (U.P.)