



भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PPR/MISC/TAQRB/136/2023/DD/47/TAQRB/INF/2023/DC-2114-2025

[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/TAQRB/136/2023/DD/47/TAQRB/INF/2023/DC-2114-2025

In the matter of:

CA. Arun Pandharinath Lanke (M. No. 107521),

Shop No. 3, Pushpanjali CHS Ltd

Bldg. No. 11, Tilak Nagar

Mumbai – 400089.

.....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 : 10th February 2026

Date of Order : 11th February 2026

1. The Disciplinary Committee vide its Findings dated 6th 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. Arun Pandharinath Lanke (M. No. 107521), 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 6th 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 10th February 2026.

B-48



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3. The Respondent was present before the Committee on 10th February 2026 through video conferencing and made his verbal representation on the Findings of the Disciplinary Committee, inter-alia, requested the Committee to consider his sincere apologies for this mistake which occurred inadvertently and requested the Hon'ble Committee to take a lenient view.
4. The Committee considered the reasoning as contained in the Findings holding the Respondent Guilty of Professional Misconduct vis-à-vis representation of the Respondent.
5. 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
7 (though only one tax audit admitted by the Respondent)	Part time Certificate of Practice	Admission of Guilt before the Committee at the time of hearing on 30 th December 2025 as well as in the written submissions before the Committee/Director (Discipline)/Secretary (ICAI)

Thus, the Committee held that the Respondent, despite holding a part-time Certificate of Practice, undertook and uploaded Tax Audit Report under Section 44AB of the Income Tax Act, 1961 in respect of one assessee for the Financial Year 2010-11. The Committee also held that the certification of a Tax Audit Report is a statutory audit function, which is expressly permitted only to members holding a full-time Certificate of Practice. By undertaking such an assignment while being ineligible to do so, the Respondent contravened the provisions of the Chartered Accountants Act, 1949 and the Regulations framed thereunder.

6. 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 6th February 2026 which is to be read in consonance with the instant Order being passed in the case.

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7. 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.
8. 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. Arun Pandharinath Lanke (M. No. 107521), Mumbai be Reprimanded under Section 21B(3)(a) of the Chartered Accountants Act 1949.

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

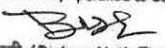
Sd/-
(CMA. CHANDRA WADHWA)
GOVERNMENT NOMINEE

Sd/-
(CA. MAHESH SHAH)
GOVERNMENT NOMINEE

Sd/-
(CA. PRAMOD JAIN)
MEMBER

Sd/-
(CA. RAVI KUMAR PATWA)
MEMBER

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

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2025-26)]
[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

[PPR/MISC/TAQRB/136/2023/DD/47/TAQRB/INF/2023/DC-2114-2025]

In the matter of:

CA. Arun Pandharinath Lanke (M. No. 107521),
Shop No. 3, Pushpanjali CHS Ltd
Bldg. No. 11, Tilak Nagar
Mumbai – 400089.

...Respondent

MEMBERS PRESENT (in person):

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

Date of Final Hearing: 30th December 2025

Date of decision taken: 7th January 2026

PARTIES PRESENT (through videoconferencing):

CA. Arun Pandharinath Lanke (M.No.107521)

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 30th 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 holding Part Time Certificate of Practice (COP) during the financial year 2010-11 against CA. Arun Pandharinath Lanke (M.No.107521), Mumbai (hereinafter referred to as the "**Respondent**").

2. **CHARGE IN BRIEF:**

S.No.	Charge(s)	Prima Facie Opinion of the Director (Discipline)	Applicable Item of the Schedule to the Chartered Accountants Act 1949
1.	The Respondent conducted Tax Audit under Section 44AB of the Income Tax Act, 1961 and uploaded his Report against his membership number despite having Part Time Certificate of Practice (COP) during the financial year 2010-11.	Guilty	Item (1) of Part II of the Second Schedule

3. **RELEVANT ISSUES DISCUSSED IN THE PRIMA FACIE OPINION DATED 20TH MAY 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 having Part Time Certificate of Practice (COP) during the financial year 2010-11:**

3.1.1 As per the provisions mentioned in Section 6(1) of the Chartered Accountants Act, 1949 read with the decision of the Council at its 241st meeting held in March 2004 which was effective from 1st April 2005, any member in part-time practice (namely, holding certificate of practice and is also engaging himself in any other business and/or occupation) is not entitled to perform attest function and that the resolution has been passed by the Council in pursuance of provision of Regulation 190A.

3.1.2 The Respondent in his submissions dated 21st February 2012 admitted that he certified one tax audit report despite having part time COP. He submitted that as per the details provided, it shows that he has certified seven tax audit reports, however he has only certified one tax audit report. He submitted that as per his understanding since he was teaching in an educational institution and his direct teaching hours are less than 25 hours a week, hence he can undertake the attest function in pursuance of Regulation 190A. He further admitted that such certification was done out of ignorance about the resolution passed by the Council under Regulation 190A.

3.1.3 It is further observed that the Respondent in his written statement dated 14th August 2023 admitted that he was working as full time teacher in S.K. Somaiya Vinay Mandir Junior College since 1997 and he also shared his aforesaid employment detail with ICAI in year 1999. However, the Respondent failed to submit any documentary evidence

to establish that teaching hours devoted by him do not exceed 25 hours a week. Accordingly, an e-mail dated 14th May 2025 was sent to M&SS Department of ICAI to confirm the said details, which were duly responded vide mail dated 15th May 2025, wherein it is noted that the Respondent had applied for COP while informing the Council about his engagement in other occupation vide Form 6 dated 27th July 1999. It is noted that the Respondent was given permission to continue his salaried employment besides practice of profession of accountancy under the Chartered Accountants Act, 1949 vide letter dated 1st October 1999 i.e. part time COP. It is further observed that the Respondent while applying for COP in Form no. "6" on 27th July 1999 had mentioned that the timings of engagement in other occupation were from 7 A.M. to 11.20 A.M. per day.

- 3.1.4 In this regard, it is noted that further to the resolution passed by council in its 241st meeting (as mentioned in para 3.1.1 above), the Council in its subsequent 242nd meeting held in May 2004 passed the following resolution:

"IT IS FURTHER RESOLVED that the general and specific permission granted by the Council is subject to the condition that -

...
...
...

m. Engagement as Lecturer in an University, affiliated college, educational institution, coaching organisation, private tutorship, provided the direct teaching hours devoted to such activities taken together do not exceed 25 hours a week.

...
...."

Hence, as per Form submitted by Respondent, if we take 6 working days per week, the total working hours of engagement in other occupation comes to 26 hours per week which is more than 25 hours a week as allowed by the Council in its 242nd meeting held in May 2004. It is further observed that the Respondent failed to submit any evidence to establish that the working hours do not exceed 25 hours a week, in fact he vide his submissions on record as mentioned above admitted his mistake by stating that he had conducted tax audits out of ignorance about the resolution passed by the Council.

- 3.2 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"

- 3.3 The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee at its meeting held on 13th October 2025. The Committee on consideration of the same, concurred with the reasons given against the charge and thus, agreed with the Prima Facie opinion 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	27 th July 2023
2.	Date of Written Statement filed by the Respondent	14 th August 2023
3.	Date of Prima Facie Opinion Formed by Director (Discipline)	20 th May 2025
4.	Written Submissions by the Respondent after Prima Facie Opinion	15 th December 2025

5. **WRITTEN SUBMISSIONS FILED BY THE RESPONDENT:**

- 5.1 The Respondent in his submissions dated 15th December 2025, inter-alia, submitted as under:
- Due to a bona fide misunderstanding of Regulation 190A of the Chartered Accountants Regulations, 1988, he had undertaken tax audit assignments during the relevant period.
 - Upon realising the correct legal position, he immediately discontinued all attestation and audit functions from the year 2011-12 onwards and subsequently, in 2022, voluntarily surrendered his Certificate of Practice.
 - The Respondent further placed on record a Certificate issued by his employer, Shri S. K. Somaiya Vinay Mandir Junior College, certifying that although he was engaged as a full-time Teacher Practical (Instructor), his actual direct teaching workload was limited to 12 hours per week, which was below the limits prescribed under Regulation 190A. It was clarified that the engagement timing earlier disclosed reflected the general institutional working hours and not the actual classroom teaching hours, resulting in an inadvertent disclosure without any intent to misstate or suppress material facts. The said clarification and supporting documents were submitted to demonstrate the bona fide nature of the lapse and the absence of any mala fide intent.

6. BRIEF FACTS OF THE PROCEEDINGS:

6.1 The Committee noted that the instant case was fixed for hearing on following dates:

S.No.	Date	Status of Hearing
1.	30.12.2025	Heard and concluded
2.	07.01.2026	Final decision taken on the conduct of Respondent

6.2 At the time of hearing held on 30th December 2025, the Committee noted that 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.**

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 :

"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."

The Committee also directed the office to seek the current membership status of the Respondent from the SSP of ICAI. Thus, the decision on the conduct of the Respondent was kept reserved by the Committee.

6.3 At the meeting held on 7th January 2026, the Committee noted that the Respondent held a Part-time Certificate of Practice during the alleged period. He is currently an active member of ICAI without holding Certificate of Practice and in employment. The Committee further noted that the Respondent vide communication dated 15th December 2025 provided the copy of his written submissions, wherein he stated that, due to a bona fide misunderstanding of Regulation 190A of the Chartered Accountants Regulations, 1988, he had undertaken tax audit assignments during the relevant period. Upon realising the correct legal position, he immediately discontinued all attestation and audit functions from the year 2011-12 onwards and subsequently, in 2022, voluntarily surrendered his Certificate of Practice. The Respondent further placed on record a certificate issued by his employer, Shri S. K. Somaiya Vinay Mandir Junior College, certifying that although he was engaged as a full-time Teacher Practical (Instructor), his actual direct teaching workload was limited to 12 hours per week, which was below the limits prescribed under Regulation 190A. It was clarified that the engagement timing earlier disclosed reflected the general institutional working hours and not the actual classroom teaching hours, resulting in an inadvertent disclosure without any intent to misstate or suppress material facts. The said clarification and supporting documents were submitted to demonstrate the bona fide nature of the lapse and the absence of any mala fide intent.

6.4 Thus, the Committee, on consideration of the facts of the case vis-a-vis documents/submissions available on record and plea of the Respondent recorded under Rule 18(8) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, decided on the conduct of the Respondent.

7. **FINDINGS OF THE COMMITTEE: -**

7.1 At the outset, the Committee noted that the charge against the Respondent is that he conducted Tax Audit under Section 44AB of the Income Tax Act, 1961 and uploaded his Report against his membership number despite having Part Time 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 also noted that the Council at its 241st meeting held in March 2004 decided that effective from 1st April 2005, any member in part-time practice (namely, holding certificate of practice and is also engaging himself in any other business and/or occupation) is not entitled to perform attest function and that the resolution passed under Regulation 190A. The Council in this connection clarified that the Attest function would cover services pertaining to audit, review, certification, agreed upon procedures, and compilation, as defined in the Framework of Statements on Standard Auditing Practices and Guidance Note on Related Services published in the July 2001 issue of the Institute's Journal.

7.4 The Committee also 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
7 (though only one tax audit admitted by the Respondent)	Part time Certificate of Practice	Admission of Guilt before the Committee at the time of hearing on 30 th December 2025 as well as in the written submissions before the Committee/Director (Discipline)/Secretary (ICAI)

7.5 The Committee also noted that during the course of hearing, the Respondent brought on record a Certificate dated 15th December 2025 from his employer to the effect that although he was engaged as a full-time Teacher Practical (Instructor), his actual direct teaching workload was limited to 12 hours per week. The Committee noted that while applying for his Certificate of Practice in Form no. "6" on 27th July 1999 he had mentioned that the timings of engagement in other occupation were from 7 A.M. to 11.20 A.M. per day and accordingly was given permission to continue his salaried employment besides practice of profession of accountancy under the Chartered Accountants Act, 1949 vide letter dated 1st October 1999. The Committee noted that no such intimation as regard actual direct teaching workload of the Respondent was given by the Respondent to the Council of the Institute.

- 7.6 Thus, the Committee held that the Respondent, despite holding a part-time Certificate of Practice, undertook and uploaded Tax Audit Report under Section 44AB of the Income Tax Act, 1961 in respect of one assessee for the Financial Year 2010-11. The Committee also held that the certification of a Tax Audit Report is a statutory audit function, which is expressly permitted only to members holding a full-time Certificate of Practice. By undertaking such an assignment while being ineligible to do so, the Respondent contravened the provisions of the Chartered Accountants Act, 1949 and the Regulations framed thereunder.
- 7.7 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 Second Schedule to the Chartered Accountants Act, 1949.

8. **CONCLUSION:**

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

CHARGE (AS PER PFO)	FINDINGS	DECISION OF THE COMMITTEE
S.no. 1 of Para 2 as above	Para 7.1 to Para 7.7 as above	Guilty- Item (1) of Part II of the Second Schedule

9. In view of the above observations, considering the 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/-

(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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श्री. गुप्त / Shri. Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासन-मूलक निर्देशक / Disciplinary Directorate
व्यवस्थापक कार्यकारी अधिकारी
The Institute of Chartered Accountants of India
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