

BOARD OF DISCIPLINE

(Constituted under Section 21A of the Chartered Accountants Act 1949)

**FINDINGS OF THE BOARD OF DISCIPLINE UNDER RULE 14 (9) READ WITH
RULE 15 (2) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF
INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND
CONDUCT OF CASES) RULES, 2007**

FILE No: PPR/MISC/290/2025/DD/30/INF/2025/BOD/853/2026

CORAM:

CA. Babu Abraham Kallivayalil, Presiding Officer (Present in Person)
Dolly Chakrabarty, Government Nominee (Through VC)
CA. Pankaj Shah, Member (Present in Person)

IN THE MATTER OF:

CA. Ashutosh Soni (M. No. 440153), Jaipur, Rajasthan in Re:

Date of Final Hearing	:	06 th July 2026
Place of Final Hearing	:	ICAI Bhawan, Jaipur
Date of Pronouncement of Judgment	:	27 th July 2026

PARTIES PRESENT (IN PERSON):

Respondent	:	CA. Ashutosh Soni
Respondent's Counsel	:	Adv. Sehban Naqvi

FINDINGS:

BACKGROUND OF THE CASE:

1. The present matter arises from disciplinary proceedings initiated against the Respondent based on a post made by him on the social media platform X (formerly Twitter) on 24th September 2025. The post was published during a period when taxpayers and professionals were facing significant technical issues with the Income Tax Portal, particularly during the peak tax audit and income tax return filing season. Referring to these difficulties, the Respondent criticised the Government and the Central Board of Direct Taxes (CBDT), stating that "incompetent people" were responsible for the failure of the portal. He also demanded the resignation of the Hon'ble Finance Minister, Smt. Nirmala Sitharaman and shared an image describing her as "Arrogance Taai" along with a poll asking whether she was the "worst Finance Minister in Indian history."
2. It is alleged that these remarks were derogatory, disrespectful and inconsistent with the standards of conduct expected from a Chartered Accountant. According to the

disciplinary authority, the language used by the Respondent went beyond criticism of government policies or administrative shortcomings and instead amounted to a personal attack on the Hon'ble Finance Minister and government officials. Since Chartered Accountants are expected to uphold the dignity of the profession both in their professional and public conduct, it was alleged that such statements had the potential to bring disrepute to the profession and therefore amounted to "Other Misconduct" under Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949.

3. In his defence, the Respondent did not deny making the post but argued that it was made in response to the serious inconvenience caused by the repeated failure of the Income Tax Portal. He submitted that his comments reflected the concerns of taxpayers and professionals who were struggling to comply with statutory deadlines. The Respondent further contended that his post was an exercise of his fundamental right to freedom of speech and expression under Article 19(1)(a) of the Constitution of India and pointed out that similar representations seeking an extension of the tax audit due date had also been made by professional bodies and trade associations. He also stated that the post had been removed on the same day it was published.
4. After considering the material on record, the Director (Discipline) formed the prima facie Opinion that the Respondent's comments exceeded the limits of fair and respectful criticism. While acknowledging that citizens have the right to question government actions and express dissatisfaction, the authority observed that such criticism must be conveyed in a dignified and responsible manner, particularly by members of a regulated profession. Relying on judicial observations regarding the responsible use of social media, the authority concluded that the Respondent's remarks were unprofessional, disrespectful and likely to lower public confidence in constitutional authorities. Accordingly, it held that the Respondent was prima facie guilty of "Other Misconduct" under the Chartered Accountants Act, 1949.

CHARGES ALLEGED:

5. It is alleged that the Respondent vide his post on **X** (formerly known as Twitter) dated 24th September 2025, passed derogatory, disrespectful and highly objectionable remarks on Smt. Nirmala Sitharaman, Hon'ble Minister of Finance, Govt. of India, as well as against the government functionaries. It is stated that the said acts of the Respondent tantamount to unbecoming of a Chartered Accountant, which brings disrepute to the profession.

BRIEF OF PROCEEDINGS HELD:

6. The details of the hearing fixed and held in the instant matter are given below:

S. No.	Date of Hearing	Status of hearing
1.	06 th July 2026	Matter heard and concluded. Finding reserved.

SUBMISSIONS MADE BY THE RESPONDENT

7. The Respondent submits that he is a law-abiding citizen and a member of the Institute of Chartered Accountants of India who has always upheld the dignity of the profession and respected the laws of the country, the Institute and its disciplinary mechanism. He expresses his utmost respect for the Hon'ble Finance Minister, the Ministry of Finance and all constitutional and public authorities. He states that, upon receipt of the earlier notice regarding his post on X (formerly Twitter) dated 24th September 2025, he had already tendered an unconditional apology and regret, which he reiterates in the present proceedings.
8. The Respondent submits that the impugned post was made during the peak tax audit and return filing season when the Income Tax Portal was allegedly facing technical glitches, resulting in severe professional difficulties. According to him, he was under immense work pressure due to the inability to complete statutory filings for his clients, who were themselves anxious about the impending deadlines. He further submits that he was suffering from health issues, including high blood pressure and breathlessness, for which he had consulted a physician and that the post was made impulsively under stress without any intention to insult, defame or undermine the dignity of any public authority.
9. The Respondent further contends that he neither intended to derive any personal benefit nor sought any publicity through the impugned post. He submits that he voluntarily deleted the post shortly after its publication, which, according to him, demonstrates the absence of any malicious intent or desire to perpetuate the contents of the post. He also states that his professional career has remained unblemished and that there has been no previous instance of misconduct against him.
10. Addressing the prima facie observation that he was attempting to justify his conduct; the Respondent submits that he is not seeking to justify the impugned post but has merely explained the circumstances under which it was made. He reiterates his unconditional apology and assures the Board that he has learnt from the incident and will exercise greater restraint and professionalism in all future public communications. On these grounds, including the absence of mala fide intent, immediate deletion of the post and his repeated expression of remorse, he prays that the Board may take a lenient and compassionate view and discharge him from the disciplinary proceedings.

OBSERVATIONS OF THE BOARD:

11. Upon careful consideration of the material available on record, the submissions made by the Respondent during the hearing, the Board is of the considered view that although the language used by the Respondent in the impugned post on the social media platform 'X' was inappropriate and did not reflect the level of care and professionalism expected from a Chartered Accountant, the surrounding facts and circumstances do not justify holding him guilty of "Other Misconduct" under Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949. The Board is

of the opinion that the Respondent's conduct must be assessed in its entirety and not merely based on isolated expressions used in the post.

12. The Board notes that the Respondent has, from the very outset of the hearing, unequivocally accepted responsibility for his conduct and tendered an unconditional apology. He specifically stated that he was not attempting to justify even "0.01%" of the language used in the tweet and expressed complete regret for making the post. The Respondent candidly explained that the post was made during a period of considerable professional pressure caused by persistent technical glitches in the Income Tax Portal during the peak tax audit season. The Board finds that the Respondent did not seek to shift responsibility or defend the objectionable expressions used by him; rather, he acknowledged his mistake without reservation and expressed due respect towards the Hon'ble Finance Minister and all concerned authorities.
13. The Board further observes that the background in which the post was made cannot be completely ignored. It is a matter of record that, during the relevant period, taxpayers and professionals across the country were facing significant operational difficulties due to the non-functional Income Tax Portal, resulting in widespread concern regarding statutory compliance. The Respondent's grievance arose from these genuine professional difficulties and his primary objective was to highlight the hardships being faced by taxpayers and Chartered Accountants. Although the language employed by him was intemperate and inappropriate, the material on record does not establish that the Respondent acted with any deliberate intention to malign the dignity of constitutional authorities or to bring disrepute to the profession. The fact that the post was removed on the very same day also indicates that the Respondent did not persist with the impugned content.
14. The Board is also conscious of the fact that freedom of speech and expression under Article 19(1)(a) of the Constitution permits citizens, including professionals, to express criticism of governmental functioning, subject to the reasonable restrictions contained in Article 19(2). While the Respondent undoubtedly crossed the limits of courteous expression by using objectionable words, every instance of harsh or ill-judged criticism cannot automatically be treated as professional misconduct warranting disciplinary action. In the present case, there is no material to indicate that the Respondent's conduct involved moral turpitude, professional dishonesty, abuse of his professional position or any act directly affecting the integrity of the profession. The lapse appears to be an isolated incident committed in a moment of frustration rather than a reflection of habitual or deliberate misconduct.
15. The Board further takes into consideration that this was the Respondent's first such incident since becoming a member of the Institute. There is nothing on record to suggest any previous disciplinary history or repeated instances of similar conduct. During the hearing, the Respondent displayed genuine remorse, accepted the advice of the Board with humility and assured that such conduct would not be repeated in future. The Board is of the view that the object of disciplinary proceedings is not merely punitive but also corrective. In the facts of the present case, the Respondent's

unconditional apology, acceptance of responsibility, clean professional record and expression of sincere regret constitute significant mitigating circumstances deserving due consideration.

16. Accordingly, taking an overall view of the facts and circumstances, the Board is of the considered opinion that while the Respondent ought to have exercised greater restraint and maintained the dignity expected of a Chartered Accountant while expressing his views on a public platform conclude that his conduct does not amount to "Other Misconduct" within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949. The Respondent, therefore, held **Not Guilty** of the charge. However, the Board expects the Respondent to exercise greater care, responsibility and professional decorum in all future public communications, particularly while commenting on matters involving constitutional authorities and public institutions.

CONCLUSION:

17. Thus, in conclusion, in the considered opinion of the Board, the Respondent is '**Not Guilty**' of Other Misconduct falling within the meaning of Item (2) of Part IV of First Schedule to the Chartered Accountants Act, 1949. Accordingly, the Board passed an Order for closure of the case in terms of the provisions of Rule 15 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.
18. Ordered accordingly. The case stands disposed of.

Sd/-

CA. Babu Abraham Kallivayalil
Presiding Officer

Sd/-

Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Sd/-

CA. Pankaj Shah
Member

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

मीनू गुप्ता / Meenu Gupta
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
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