

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2026-2027)]

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

**Findings under Rule 18(17) read with Rule 19(2) of the Chartered Accountants
(Procedure of Investigations of Professional and Other Misconduct and
Conduct of Cases) Rules, 2007**

File No:- [PR/174/2021-DD/156/2021-DC/1692/2022]

In the matter of:

**Ms. Radha Ramchandran,
324, Springhust Lane,
Cary,
Cary NC 97 US – 27511**

.....Complainant

Versus

**CA. Shankar Balasubramanian (M. No. 049876)
206 Thacker Tower, Plot No. 86,
Sector 17, Vashi
Navi Mumbai – 400703**

.....Respondent

MEMBERS PRESENT:

**CA. Prasanna Kumar D, Presiding Officer (in person)
CMA Chandra Wadhwa, Government Nominee (in person)
CA. Mahesh Shah, Government Nominee (in person)
CA. Satish Kumar Gupta, Member (in person)
CA. Hans Raj Chugh, Member (in person)**

**DATE OF FINAL HEARING : 08th April 2026
DATE OF DECISION : 25th July 2026
DATE OF PRONOUNCEMENT OF DECISION : 29th August 2026**

PARTY PRESENT:

Respondent- CA. Shankar Balasubramanian (Through VC from ICAI office, Mumbai)

1. Background of the Case:

In the instant case, the Complainant is stated to be an NRI who sold her property in India in 2015. The Complainant stated that the buyer has deducted 20% Tax from her sale proceeds and sent her a challan/ counterfoil for payment. The Complainant ,

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further stated that this challan did not reflect in her traces due to some glitch in Income Tax Department and the Respondent told her that he cannot file her Tax Returns until this was corrected. The Complainant further stated that the Respondent told her that since it was an IT error, he will be allowed to file her returns even after 3 years.

2. **Charges in brief:**

- 2.1 The Complainant has alleged that the Respondent has taken Rs 51,000/- cash for filing of Income Tax Return for the Assessment year 2016-17 but he did not file her Income Tax Return and has not refunded the money to the Complainant.

3. **The relevant issues discussed in the Prima facie opinion dated 07th November 2022 formulated by the Director (Discipline) in the matter in brief, are given below:**

- 3.1 With regard to the allegation as mentioned in para 2.1 above, the Respondent stated that he was not appointed for filing of Income Tax Return, On the perusal of an email brought on record by the Complainant sent by the Respondent to the Complainant's husband dated 12th January, 2017, it was observed that the Respondent stated in the email that he would be filing Income Tax Return. The content of the said email are as under:

'The Online TDS return is still not filed by Mr. More. But his chartered accountant is in touch with me. There is some technical issue due to which he is unable to file the return.'

'Once the same is filed by him, we will be able to see the tax paid in our login, then I would be in a position to file the return. We are following up for the same. Should happen within a couple of weeks.' (emphasis added).

- 3.2 Further, the Complainant also brought on record a copy of an email dated 30th August, 2016 which was sent by the Respondent to the Complainant in which the Respondent has stated the following:

'We are unable to file the returns of Mrs. Radha as Mr. More has not filed the TDS returns, due to which the Tax Deducted by him is not visible in the Form 26AS.'

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The moment I file the returns, on processing there will be a demand for Rs. 14.5 lakhs approx.

We need to follow up with Mr. More to get the thing done. Further I had also spoken to the broker, who said he will inform Mr. More.' (emphasis added)

- 3.3 From the above, it was clear that the contention of the Respondent was that he was unable to file the ITR of the Complainant because Mrs. Sneha U More and Shri Uday P More had not filed their TDS Returns due to which the amount of TDS was not reflected in Form 26AS of the Complainant. Further, due to non-reflection of TDS amount in Form 26AS, the benefit of the same was not available to the Complainant. He also informed the Complainant that the moment he would file the return of the Complainant, there would be a demand of approximately Rs. 14.50 lakhs. It was noted that the Respondent had brought on record copies of Taxpayer's counter foils in which TDS was deducted by Mrs. Sneha U More and Shri Uday P More amounting to Rs. 6,07,127 and Rs. 10,33,758 respectively.
- 3.4. It was observed that though the contention of the Respondent in not filing the ITR of the Complainant till filing of TDS returns by the buyers appeared to be bona fide, however, the defence adopted by the Respondent in his submissions to this Directorate was contradictory to the contents of the aforesaid emails which he had sent to the Complainant; wherein he had stated that he would file the Income Tax Return once the TDS Returns were filed by Mrs. Sneha U More and Shri Uday P More. Hence, from the aforesaid emails dated 12th January 2017 and 30th August, 2016, it was clear that the Respondent was also supposed to file the Income Tax Return of the Complainant for the Assessment Year 2016-17. However, he failed to file the same and also failed to return the money to the Complainant.
- 3.5. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 07th November, 2022 held the Respondent Prima Facie **GUILTY** of Professional Misconduct falling within the meaning of Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949, states as under:

Clause (7) of Part-I of Second Schedule

"A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he-

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"(7) does not exercise due diligence or is grossly negligent in the conduct of his professional duties."

3.6. The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 07th December 2022. The Committee on consideration of the same, concurred with the reasons given against the charges 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 Clause (7) of Part-I of 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:**

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

S.No.	Particulars	Dated
1.	Date of Complaint in Form 'I' filed by the Complainant	01 st March 2021
2.	Date of Written Statement filed by the Respondent	19 th June 2021
3.	Date of Rejoinder filed by the Complainant	26 th July 2021
4.	Date of Prima Facie Opinion formed by Director (Discipline)	07 th November 2022
5.	Written Submissions filed by the Respondent after PFO	05 th April 2023

5. **Written Submissions filed by the Respondent:**

The Respondent vide his letter dated 05th April 2023, inter-alia, made the submissions which are given as under: -

- i. That the Lower Deduction certificate u/s 197 was obtained on 01/12/2015 without any discussion regarding fees, only out of pocket expenses were informed orally and no commitment was made towards filing of returns or fees.

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- ii. That the opinion of Director (Discipline) is based only on mails dated August 30, 2016 and January 12, 2017, which referred to filing of returns only after TDS returns were filed by purchasers. These mails were responses to specific queries regarding filing of returns and claiming refunds, explaining that returns were not possible as TDS was not appearing in Form 26AS. The Complainant has not produced earlier mails or any discussion regarding scope of work and fees.
- iii. That there is no Unfinished work, as there was no scope decided, nor any fees discussed.
- iv. That he was regularly following up with the department that the Manual Order u/s 197 issued was not uploaded.
- v. That the TDS amount deducted from the Complainant was paid through the TAN number of the Buyers.
- vi. That the Complainant has mentioned that the Buyer has already obtained the refund of the money by attaching the PAN
- vii. That the refund cannot be granted of TAN through the PAN of any Assessee

6. Brief facts of the Proceedings:

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

S.no	Date of meeting(s)	Status of hearing
1	20 th April 2023	Oath taken by both parties and adjourned.
2	17 th March 2026	Deferred due to paucity of time
3	08 th April 2026	Hearing concluded and Findings reserved
4	25 th July 2026	Decision taken

- 6.2. On the day of hearing on 20th April 2023, the Committee noted that the Respondent was present from BKC Mumbai of the ICAI. The Committee further noted that the

Complainant was present through Video Conferencing Mode. Both parties were administered on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges and charges against the Respondent were read out. On the same the Respondent replied that he is aware of the charges and pleaded Not Guilty to the charges levelled against him. In view of Rule 18 (9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee adjourned the case to later date.

6.3 On the day of hearing on 17th March 2026, consideration of subject case was deferred by the Committee due to paucity of time.

6.4 On the day of hearing on 08th April 2026, the Committee noted that Respondent was present through VC and appeared before it. However, the Complainant was not present despite the fact that notice of the hearing was duly served upon her. The notice was also sent by post and by email to the Complainant. The Committee then decided that the matter be proceeded ex-parte the Complainant and considered on merits based upon the documents/material available on record.

Thereafter, the Committee noted that the case was part heard and the Respondent and Complainant were already on oath. The Committee enquired from the Respondent that since the composition of the Committee had changed subsequent to the last hearing held on 20.04.2023 in this case, whether he wished to have a de-novo hearing by taking all submissions/representations already on record or may continue from the stage it was last heard. The Respondent submitted that the proceedings in the instant matter(s) be continued from the stage these were last heard.

The Respondent refuted the allegations, stating that the complainant was aware that the payment was for out-of-pocket expenses incurred during the process of obtaining the certificate and not as fees for filing the income tax return. The Respondent emphasized that there was no formal agreement or discussion regarding fees for filing the return, nor any commitment to do so. The Respondent further clarified that the complainant was informed that filing a return would only be necessary if certain deductions were not considered by the Assessing Officer (AO) while granting the certificate. He also highlighted technical issues with the TDS department and the Traces system, which prevented the filing of the return, and stated that the

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complainant had changed the login credentials, making it impossible to proceed further.

The Respondent further argued that the complainant's allegations were an afterthought, brought up six years after the initial transaction, and were motivated by personal family disputes. He denied taking any fees for filing the return and stated that the complainant had misrepresented facts, including allegations of collusion with another chartered accountant. He provided evidence of efforts to resolve technical issues with the TDS department and obtain a duplicate certificate, which was ultimately issued but not updated in the Traces system. The Respondent stated that their professional responsibilities were fulfilled upon obtaining the lower tax deduction certificate and that the complainant's claims were baseless. The Committee noted the submissions of the Respondent.

Based on the documents and material available on record and after considering the oral and written submissions made by the Respondent, the Committee concluded the hearing in the matter and Findings was reserved.

- 6.5 At the meeting held on 25th July 2026, the Committee noted that the subject case was heard by it at length in the presence of the Respondent and the hearing was concluded at its meeting held on 08th April 2026 and the Findings was reserved. The Committee considered the material on record including submissions of the Respondent. The Committee deliberated in detail on the said case and took decision on the conduct of the Respondent.

7. **Findings of the Committee: -**

- 7.1 The Committee noted the charge as mentioned in para 2.1 as above, is that the Respondent has taken Rs 51,000/- cash for filing of Income Tax Return for the Assessment year 2016-17 but he did not file her Income Tax Return and has not refunded the money to the Complainant.
- 7.2 The Committee noted that the Complainant is an NRI who sold her property in India in 2015. The Complainant stated that the buyer has deducted 20% Tax from her sale proceeds and sent her a challan/ counterfoil for payment. It is further noted that this e-challan did not reflect in her Form 26 AS due to some technical glitches in Traces

website in Income Tax Department and the Respondent told her that he cannot file her Tax Returns until this was corrected. The contents of the email dated 12th January 2017 of the Respondent addressed to the Complainant in this regard are given hereunder :

'The Online TDS return is still not filed by Mr. More. But his chartered accountant is in touch with me. There is some technical issue due to which he is unable to file the return.

Once the same is filed by him, we will be able to see the tax paid in our login, then I would be in a position to file the return. We are following up for the same. Should happen within a couple of weeks.'

- 7.3 The Committee further noted the contents of email dated 30th August 2016 which was sent by the Respondent to the Complainant:

'We are unable to file the returns of Mrs. Radha as Mr. More has not filed the TDS returns, due to which the Tax Deducted by him is not visible in the Form 26AS. The moment I file the returns, on processing there will be a demand for the Rs. 14.5 lakhs approx.

We need to follow up with Mr. More to get the thing done. Further I had also spoken to the broker, who said he will inform Mr. More.'

- 7.4 The Committee observed that reliance has been placed primarily on two emails dated January 12, 2017 and August 30, 2016 in Prima Facie Opinion to infer that the Respondent had undertaken responsibility for filing of income tax return for the A.Y. 2016-17. It is further observed that the Respondent had clearly indicated that filing of income tax return would be feasible only upon reflection of TDS in Form 26AS.

- 7.5 The Committee noted that the record shows that the Respondent, was approached by the Complainant in connection with obtaining a Lower Deduction Certificate under Section 197 of the Income-Tax Act. The Committee observed that the certificate was successfully obtained on 01/12/2015 and that, at no stage, was there any formal discussion or agreement regarding professional fees.

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- 7.6 The Committee noted the claim of the Respondent that the engagement was limited to obtaining a lower deduction certificate under Section 197, and his scope was ended once the certificate was obtained.
- 7.7 The Committee noted the submission of the Respondent that certain expenditures incurred by the Complainant, such as repair expenses, were not considered while making the application before the Ld. AO for lower deduction. It was further observed that the said certificate was not updated in the system until 2017, as the financial year 2015–16 was the first year in which such certificates were processed online. The Committee noted the submissions of the Respondent that Manual Order u/s 197 issued was not uploaded in the system and he once again approached the AO with the grievance and the Learned AO Mr N C Ranganayakulu ITO(IT) (3)(3)(1), Mumbai issued a letter dated 04.12.2017.
- 7.8 The Committee noted that it has been the admitted position that a sum of Rs. 51,000 was received by the Respondent however, the Respondent, in his detailed submissions, has categorically denied any formal engagement or commitment to file the income tax return for the Complainant. He has clarified that the amount received was towards out-of-pocket expenses incurred in the process of obtaining a lower deduction certificate under Section 197 of the Income Tax Act, 1961, and not as professional fees for Income Tax return filing. The Respondent further submitted that all communications with the Complainant were transparent and there was no written agreement or invoice raised for the alleged services.
- 7.9 The Committee noted that the Respondent has completed the assignment, which has also been acknowledged by the Complainant, namely obtaining the Lower Deduction Certificate. The record shows that the Respondent continued to make efforts by repeatedly sending letters and raising grievances with the Income Tax Department to resolve technical issues relating to the non-uploading of the Lower deduction certificate in the system, including follow-ups with the department, coordination with officials, and facilitation of a duplicate certificate through proper channels. The extract of some of those letters and grievances in this regard are given below:

Letter sent by the Respondent to Income Tax Department on 30th November 2015

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As per our application dated 27th November, 2015 for obtaining certificate u/s 197 of the Income Tax Act, 1961 we request you to kindly issue an online lower deduction certificate in favour of the buyer Mrs. Snehal Uday More and Mr Uday Pandurang More as the TAN for them is as under:

1. Mrs. Snehal Uday More- PNES47031F
2. Mr. Uday Panduran More - PNEU07852F

Mail addressed to Respondent by TDS/ income Tax Department on 30th November 2017

Hello Shankar ji,

I have seen the facts. Please forward the AO letter to trace the same.

Mail addressed to Respondent by TDS/ income Tax Department on 05th December 2017

Please request the AO to fax the 'proper channel forwarding' at 0120-2770460 or create a ticket at TRACES portal with attachment of all relevant documents or mail me the scan copy of all relevant documents in addition to forwarding the hard copies for faster resolution of the issue.

Note: Relevant CIT should address the forwarding to CIT CPC-TDS.

The contents of letter dated 04.12.2017 of Income-tax officer addressed to Additional Director General of IT (Systems)-II are given below:

Re: Grievance of Taxpayer regarding demand raised by CPC in the case of Mrs. Radha Narayan

Certificate for F.Y.2015-16 was issued u/s 197 of the Act to Mrs. Radha Narayan at Rs.16,40,885/- of entire remittance on Rs.1,00,00,000/- (copy of certificate enclosed).

It was reported by deductee Mrs. Radha Narayan that deductors deducted the TDS at stipulated rate but however could not file the TDS returns as they require the 10 digit alpha number which is there on the TDS Certificate.

We were informed that lower TDS certificate can be granted if an application is made to CPC for issue of lower TDS Certificate for F.Y. 2015-16. The system does not allow uploading the certificates other than those of the current year that is 2017-18.

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It is therefore requested that the problem raised by this specific case may kindly be resolved as soon as possible.

I am attaching herewith complete details of manually issued certificate u/s.197 in prescribed format in Annexure - I, for enabling the system to generate certificate.

- 7.10 The Committee noted that the Respondent has provided a sufficient explanation for the receipt of cash, substantiated by his assertion that the same was expended as out of pocket expenses for obtaining the requisite certificate. The Respondent has also demonstrated, through correspondence and oral testimony, that the issue of filing the income tax return arose only subsequent to the issuance of the lower deduction certificate, and was contingent upon the updating of TDS details in Form 26AS, which was not within his control.
- 7.11 The Committee noted that the Complainant's allegations were not supported by any documentary proof of a formal engagement or payment of fees for return filing. The Respondent's explanation regarding the technical difficulties in the TDS portal and the subsequent actions taken to resolve the issue are found to be credible and indicative of due diligence on his part. The Committee finds no material on record to suggest any malafide intent or professional misconduct on the part of the Respondent.
- 7.12 The Committee further noted the submissions of the Respondent that the Complainant allegation was an afterthought, brought up six years after the initial transaction, and were motivated by family dispute.
- 7.13 Accordingly, in view of the above facts and circumstances, the Committee is of the opinion that the allegations against the Respondent are not substantiated by evidence sufficient to establish wrongdoing on his part. Accordingly, the Committee holds that the Respondent is Not Guilty of Professional Misconduct. Thus, the Respondent is held **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause of (7) of Part I of Second Schedule to the Chartered Accountants

- 7.11 The Committee noted that the Complainant's allegations were not supported by any documentary proof of a formal engagement or payment of fees for return filing. The Respondent's explanation regarding the technical difficulties in the TDS portal and the subsequent actions taken to resolve the issue are found to be credible and indicative of due diligence on his part. The Committee finds no material on record to suggest any malafide intent or professional misconduct on the part of the Respondent.

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Act, 1949.

The Institute of Chartered Accountants of India
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8. **Conclusion:**

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

Charges (as per PFO)	Findings	Decision of the Committee
Para 2.1 as above	Para 7.1 to 7.13 as above	Not Guilty - Clause (7) of Part I of the Second Schedule to the Chartered Accountant Act 1949

9. In view of the above observations, considering the material on record including verbal and written submissions of the Respondent, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Clause of (7) of Part I of the Second Schedule to the Chartered Accountant Act 1949.

10. **ORDER**

Accordingly, in terms of Rule 19 (2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for closure of this case against the Respondent.

Sd/-
(CA. PRASANNA KUMAR D)
PRESIDING OFFICER

Sd/-
(CMA CHANDRA WADHWA)
GOVERNMENT NOMINEE

Sd/-
(CA. MAHESH SHAH)
GOVERNMENT NOMINEE

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

Sd/-
(CA. HANS RAJ CHUGH)
MEMBER

DATE: 29.08.2026
PLACE: Noida

