भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)

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

[DISCIPLINARY COMMITTEE **BENCH-II (2026-2027)]**
[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/27/2023/DD/12/TAMC/INF/2023/DC-2151-2025]**

In the matter of:
CA. Dipesh Krushanakant Dalal, (M. No. 109583)
C-605, Somnath Enclave
Somnath Mandir Road
B Sargam Shopping Center **Athwalines**
Surat, **Gujarat –** 395007. **...Respondent**

MEMBERS PRESENT:
1. CMA. Chandra Wadhwa, (Government Nominee and Presiding officer) **(In** person)
2. CA. Mahesh Shah, Government Nominee **(In** person)
3. CA. Satish Kumar Gupta, Member **(In** person)
4. CA. Hans **Raj** Chugh, Member **(In** person)

DATE OF HEARING: **24th August** 2026

DATE OF PRONOUNCEMENT OF ORDER: **24th August** 2026

DATE OF ORDER: **24th August** 2026

1. That vide Findings dated 10th February 2026 under Rule **18(17)** of the Chartered Accountants (Procedure of **Investigations** of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Disciplinary Committee was, **inter-alia,** of the opinion that CA. Dipesh Krushanakant Dalal, (M. No. **109583),** (hereinafter referred to as the Respondent) is GUILTY of **Professional** Misconduct falling within the meaning of **Item** (1) of Part **II** of Second Schedule to the Chartered Accountants Act, 1949.

2. That pursuant to the said Findings, an action under Section 21B (3) of the Chartered Accountants (Amendment) Act, 2006 was **contemplated** against the Respondent and communication was addressed to him thereby granting an opportunity of being heard in **person/** through video conferencing and to make representation before the Committee on 24th August 2026.

3. The Committee noted that on the date of hearing on 24th August 2026, the Respondent was not present. The Committee further noted that the Respondent vide email dated 07th January 2026 and 25th January 2026 informed that it will not be possible for him to appear before the Committee for the hearing, and he further informed that his submissions vide letter dated 23rd February 2012 is final and he has nothing to add further in this matter. An opportunity was given for the submission of written representations; however, the Respondent failed to file any written response/submissions.

4. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct.

5. Thus, keeping in view the facts and circumstances of the case, material on record, the Committee observed that the Respondent was found to have conducted and uploaded a Tax Audit Report under Section 44AB of the Income Tax Act, 1961 for the financial year 2010-11 despite not holding a Certificate of Practice (COP).

6. In this regard, the Committee noted the provisions of Section 6(1) of the Chartered Accountants Act, 1949, which provides that no member of the institute shall be entitled to practice unless he has obtained from the Council a certificate of practice The Committee further noted that it is an admitted position that during the financial year 2010–11, the Respondent was not holding Certificate of Practice as his name was removed from the Register of Members due to non-payment of membership fees.

7. The Committee also noted that, the Respondent in his submissions clearly admitted his guilt/misconduct. Further, as per member records of ICAI, the name of the Respondent was removed from the Register of Members on 1st October 2009 on account of non-payment of membership fees and restored on 18th January 2011, in respect of the alleged period. The Committee thus held that certification of Tax Audit report by the Respondent for the financial year 2010-11 despite having no Certificate of Practice is in clear violation of Section 6 (1) of the Chartered Accountants Act, 1949. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 10th 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 the ends of justice would be met if punishment is given to him in commensurate with his Professional Misconduct.

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. Dipesh Krushanakant **Dalal,** (M. No. **109583),** Surat be Reprimanded and also imposed a fine of Rs. **50,000/-** (Rupees **Fifty** Thousand only) upon him, which shall be paid within a period of 60 (sixty) days from the date of receipt of the order.

Sd/-
(CMA CHANDRA WADHWA)
(GOVERNMENT NOMINEE AND **PRESIDING** OFFICER)

Sd/-
(CA. MAHESH SHAH)
GOVERNMENT NOMINEE

Sd/-
(CA. SATISH KUMAR GUPTA)
MEMBER

Sd/-
(CA. HANS RAJ CHUGH)
MEMBER

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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.)

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – II (2025-26)]
[Constituted under Section 21B of the Chartered Accountants Act 1949]

Findings under Rule 18(17) of the Chartered Accountants (Procedure of Investiaations of Professional and Other Misconduct and Conduct of Cases) Rules. 2007

[PPR/MISC/TAMC/27/2023/DD/12/TAMC/INF/2023/DC-2151-2025]

In the matter of:

CA. Dipesh Krushanakant Dalal, (M. No. 109583)
C-605, Somnath Enclave
Somnath Mandir Road
B Sargam Shopping Center Athwalines
Surat, Gujarat – 395007. ...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 Final Hearing: 25th January 2026

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 Audii 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 not holding Certificate of Practice (COP) against CA. Dipesh Krushanakant Dalal (M. No. 109583), Surat (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 no Certificate of Practice (COP) for 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 30TH APRIL 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 NO Certificate of Practice (COP) for the financial year 2010-11 :

3.1.1 As per the provisions mentioned in Section 6(1) of the Chartered Accountants Act, 1949, any member not holding certificate of practice was not entitled to perform attest function.

3.1.2 It is observed that as per the details provided by the CBDT, the Respondent has uploaded one tax audit report despite having no Certificate of Practice (COP) for the financial year 2010-11.

3.1.3 The Respondent his submissions dated 23rd February 2012 before then Secretary ICAI admitted and apologized for his mistake.

3.1.4 It was observed from the member card of the Respondent that he was removed from the membership on 01/10/2009 and his name was restored in list of members on 18/01/2011. Apart from the same, on perusal of member card of the Respondent. it was noted that the Respondent is irregular in payment of membership fee in time as his name was removed on multiple occasions for non-payment of fee.

3.1.5 On perusal of records it was evident that during the alleged period, the Respondent was not holding COP. It is the duty/responsibility of the Respondent to deposit his COP fee in time if he wished to continue to practice as member of ICAI. Further he was also required to check his COP status before conducting any Audit.' Hence the plea of the Respondent cannot be accepted. It is further viewed that the highest standards of ethical behaviour and professional compliance to the Guidelines prescribed are expected from the members of the profession and violation of any Rules/ Regulations1Guidelines is not acceptable.

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 2nd December 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 tiling of documents in the instant case by the parties are given below:

S. No.	Particulars	Dated
1.	Date of 'Information' letter	22nd February 2023
2.	Date of Written Statement filed by the Respondent	22nd February 2023
3.	Date of Prima Facie Opinion Formed by Director (Discipline)	13th May 2025
4.	Written Submissions by the Respondent after Prima Facie Opinion	7th January 2026 25th January 2026.

5. WRITTEN SUBMISSIONS FILED BY THE RESPONDENT:

5.1 The Respondent in his e-mail dated 7th January 2026 and 25th January 2026, **inter-alia**, submitted that he has nothing to submit in this matter and will not be able to attend the hearing. Further, the Respondent requested to rely upon his submissions dated 23rd February 2012 which were made before then Secretary ICAI.

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.	07.01.2026	Adjourned due to paucity of time.
2.	25.01.2026	Concluded and final decision taken on the conduct of Respondent.

6.2 At the time of meeting held on 7th January 2026, the consideration of the case was adjourned due to paucity of time.

6.3 At the time of hearing held on 25" January 2026, the Committee noted that the Respondent was not present before it when the case was taken up for hearing. The Committee further noted that the Respondent vide email dated 7th January 2026 and 25th January 2026 informed that it will not be possible for him to appear before the Committee for the hearing, and he further informed that his submissions vide letter dated 23rd February 2012 is final and he has nothing to add further in this matter. The Committee perused the submissions dated 23rd February 2012 of the Respondent wherein he, inter-alia, stated as under:

"*I* have done only tax audit for the financial year ***2010-2011.*** 1 further like to state that the said audit was done by me *after* verifying all books of accounts, bills and vouchers. I have also obtained all the *information* and explanation which were necessary for the purpose of my audit. I am aware that holding of *certificate* of practice (COP) is must for conducting the tax audit. But the fact is not that I have never held COP. I was holding COP but it was cancelled because of non-payment of fees. I was under the belief that I can restore my COP with retrospective effect by paying late fees. I admit that it was an error on my ***part*** to do tax audit without paying fees far COP. I sincerely apologise for the same. I further state it was not my intention to make money as I have not signed any other tax audit report or certified any statement or account issued any certificate except one tax audit under reference to your *letter*. My track record as the member of the Institute is unblemished in my career of ten years as member of the institute." (emphasis supplied)

Hence, on the basis of the aforesaid written submission of the Respondent together with the other documents on record, the Committee decided to conclude the hearing in the case.

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 no Certificate of Practice (COP) for 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 further noted that it is an admitted position that during the financial year 2010-11, the Respondent was not holding Certificate of Practice as his name was removed from the Register of Members due to non-payment of membership fees. Further, as per member records of ICAI, the name of the Respondent was removed from the Register of Members due to non-payment of membership fees on other occasions also as stated below:

Removal Date	Restored Date	Removal Reason	Removal Notification No.	Removal Notification Date	Restored Notification No.	Restored Notification Date
01/10/2006	01/10/2006	Non-Payment	3WCA(4)/3/2006-07	10/03/2008	3WCA(5)/2/2008-09	13/08/2009
01/10/2009	**18/01/2011**	**Non-Payment**	**3WCA(4)/3/2009-10**	**28/12/2010**	**3WCA(5)/2/2010-11**	**16/11/2011**
16/03/2018	16/03/2018	Non-Payment	3WCA(4)/1/2017-18	25/10/2018	-	-

7.4 Also, the membership of Respondent is not active as per the member records of ICAI (as on the date of the instant disciplinary proceedings i.e. 25th January 2026).

7.5 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
1	Certificate of Practice was cancelled due to non-payment of fees	Admission of Guilt before then Secretary ICAI in submissions dated 23rd February 2012 and the same were referred to in the written submissions before the Committee/Director(Discipline)

7.6 The Committee thus noted that the Respondent in his submissions clearly admitted his guilt/misconduct. Further, as per member records of ICAI, the name of the Respondent was removed from the Register of Members on 1st October 2009 on account of non-payment of membership fees and restored on 18th January 2011, in respect of the alleged period. The Committee thus held that certification of Tax Audit report by the Respondent for the financial year 2010-11 despite having no Certificate of Practice is in clear violation of Section 6 (1) of the Chartered Accountants Act, 1949. Accordingly, 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.

8. <u>CONCLUSION:</u>

In view of the findings stated in the above paras, vis-8-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 7.6 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/-
(CMA. CHANDRA WADHWA)
(GOVERNMENT NOMINEE)

Sd/-
(CA. MAHESH SHAH)
(GOVERNMENT NOMINEE)

Sd/-
(CA. PRAMOD JAIN)
(MEMBER)

Sd/-
(CA. RAVI KUMAR PATWA)
(MEMBER)

DATE: 10.02.2026
PLACE: NEW DELHI

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