



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

[PR/G/487 /2022/DD/480/2022/BOD/765/2024]

ORDER UNDER SECTION 21A (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH RULE 15 (1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007

IN THE MATTER OF:

Ms. Padmini Solanki

Deputy Director of Income Tax (Inv.) Unit-1(1)
Office of the Principal Director of Income Tax (Inv.)
Room No. 142, 1st Floor, Aayakar Bhawan, Ashram Road,
Ahmedabad.....

Complainant

Versus

CA. Pooja Kushal Shah (M. No. 152980)

311 Shangrila Arcade, Near Shyamal Cross Road, 100 FT Ring Road, Shyamal
Ahmedabad.....

Respondent

[PR/G/487/2022/DD/480/2022/BOD/765/2024]

MEMBERS PRESENT (THROUGH VIDEO CONFERENCE):

CA. Rajendra Kumar P, Presiding Officer

Ms. Dolly Chakrabarty (IAAS, retd.), Government Nominee

CA. Priti Savla, Member

Date of hearing and passing of Order: 30th December 2025

1. The Board of Discipline vide its findings dated 08th December 2025 was of the view that CA. Pooja Kushal Shah (M. No. 152980) is **GUILTY** of Other Misconduct falling within the meaning of Item (2) of Part-IV of the First Schedule to the Chartered Accountants Act, 1949.
2. An action under Section 21A (3) of the Chartered Accountants Act, 1949 was contemplated against CA. Pooja Kushal Shah (M. No. 152980) and communication dated 19th December 2025 was addressed to her thereby granting her an opportunity of being heard on 30th December 2025 which was exercised by her by being present through video conferencing. She confirmed receipt of the findings of the Board.
3. Thus, upon consideration of the facts of the case where neither any re-assessment was done by the Income Tax Department, nor any action was initiated against the Political Parties involved in the instant matter, along with the consequent misconduct of CA. Pooja Kushal Shah (M. No. 152980) and keeping in view her admission before it, the Board decided to **REPRIMAND** CA. Pooja Kushal Shah (M. No. 152980).

Sd/-

**CA. Rajendra Kumar P
(Presiding Officer)**

सत्यापिता होने के लिए प्रमाणित / Certified to be True Copy

Sd/-

**Ms. Dolly Chakrabarty (IAAS, retd.)
(Government Nominee)**

विश्वनाथ तिवारी / Bishwanath Tiwari
S/o: कार्यकारी अधिकारी / Executive Officer
अनुदानालयक निदेशालय / Disciplinary Directorate
भारतीय सनदी लेखाकार संस्थान
The Institute of Chartered Accountants of India
आई.सी.ई.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प.)
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

Sd/-

**CA. Priti Savla
(Member)**

Ms. Padmini Solanki, DDIT (Inv.) Unit-1(1) -Vs- CA. Pooja Kushal Shah (M. No. 152980)

BOARD OF DISCIPLINE

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

FINDINGS OF THE BOARD OF DISCIPLINE UNDER RULE 14 (9) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007**FILE No : PR/G/487/2022/DD/480/2022/BOD/765/2024****CORAM: (PRESENT IN PERSON)**

CA. Rajendra Kumar P, Presiding Officer
Ms. Dolly Chakrabarty, Government Nominee
CA. Priti Savla, Member

IN THE MATTER OF:

Ms. Padmini Solanki
 Deputy Director of Income Tax (Inv.)
 Unit-1(1), Ahmedabad, Office of the Principal Director of Income Tax (Inv.)
 Room No.142, 1st Floor, Aayakar Bhawan, Ashram Road,
 Ahmedabad.....**Complainant**

Versus

CA. Pooja Kushal Shah (M. No. 152980)
 311 Shangrila Arcade, Near Shyamal Cross Road, 100 FT Ring Road, Shyamal
 Ahmedabad.....**Respondent**

Date of Final Hearing	: 26 th September 2025
Place of Final Hearing	: ICAI Bhawan, Ahmedabad
Date of Pronouncement of Judgment	: 04 th November 2025

PARTIES PRESENT (IN PERSON):

Representative of Complainant's Department :	Shri Prem Prakash Prasad and Shri Girraj Meena, Inspectors
Respondent	: CA. Pooja Kushal Shah
Counsel for Respondent	: Ms. Nupur Shah

FINDINGS:

BACKGROUND OF THE CASE:

1. It is the case of the Complainant that a search and seizure operation under the Income tax Act, 1961 (hereinafter referred to as the "Act") was conducted by the Complainant Department in the case of 03 Political Parties and 02 Charitable institutions based out of Ahmedabad, namely, Manvadikar National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkarp Ojha and Kisan Party of India (KPI), and Aadhar Foundation (AF) controlled by Shri Saumil Bhadaria, that were involved in widespread and multiple tax evasion practices.
2. Further, the Complainant stated that during the search of their department carried out on 02nd February 2021, 28 Chartered Accountants including Respondent, were found to have solicited clients for bogus donations scam who have categorically, unambiguously and repeatedly admitted their role in the aforementioned bogus donation scam in their statements recorded on oath u/s 132(4) and 131(1A) of the Act.
3. Furthermore, the Respondent colluded with the key persons from the Political party in this elaborate scam to facilitate widespread tax evasion and electoral funding fraud. The Respondent solicited clients/donors looking to reduce their taxable income by claiming fraudulent deductions as per the Income Tax Act. After soliciting the clients these commission agents (professionals including Respondent) provided bank account details of the political party to the client, who in turn transferred the donation amount to the said bank account and provided the details such as Name of donor, PAN, address, Bank A/c details, RTGS/NEFT/UTR no. etc. on WhatsApp to the key persons of political party, who in turns generated donation receipt in the name of the client. Thereafter, the said amount was then finally returned to the original donor's i.e., clients in the form of cash after deduction of the commission of the mediators, i.e., (Respondent), in the extant matter.

CHARGE ALLEGED:

4. The Respondent was involved in a political party donation scam to facilitate tax evasion by soliciting clients for bogus donations in lieu of commission income.

BRIEF OF PROCEEDINGS HELD:

5. The details of the hearings fixed and held in the said matter are given below:

S. No.	Date of hearings	Status of hearings
1.	11 th July 2025	Part Heard and Adjourned.
2.	26 th September 2025	Matter Heard and Concluded. Judgment Reserved.
3.	4 th November 2025	Judgment Pronounced.

[Signature]

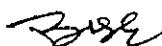
BRIEF SUBMISSIONS OF THE PARTIES:

RESPONDENT:

6. The Respondent vide letter dated 22nd January 2025, submitted that she admits the facts stated in the *Prima facie* Opinion (hereinafter 'PFO'), as the transactions were unintentional and a result of ignorance of the law. She emphasises that her confession before the tax authorities should not be taken as an acceptance of guilt but rather as an honest acknowledgement of an inadvertent mistake. She highlights her modest financial background, her struggles in establishing her career as a Chartered Accountant, and her deep respect for the profession, which she would never jeopardise by engaging in unethical practices.
7. The Respondent further submitted that she and CA. Archit Shah entered in an oral partnership and she never imagined that he would initiate such an unlawful activity. She was not very clear about what exactly he was doing. Due to differences in working practice methods, they dissolved their oral partnership within 6-8 months.
8. The Respondent further pleads for leniency, citing her personal struggles, including being a young mother and a junior practitioner with limited exposure to complex financial matters. She expresses remorse for the situation and underscores her willingness to learn and improve under the guidance of senior professionals. Given her circumstances and the minimal personal gain from the alleged transactions, she requests the Board of Discipline to consider her case sympathetically and exonerate her from the charges.

COMPLAINANT/COMPLAINANT DEPARTMENT:

9. The Complainant, vide letter dated 2nd July 2025, while reiterating the submissions earlier placed before the Director (Discipline), stated that the statement on oath under Section 132(4)/131(1A) of the Income-tax Act, 1961, was recorded during the period from May to June 2021. The statement was duly read over to the Respondent (hereinafter "deponent"), who, being a qualified professional well-versed in legal matters, personally certified under his signature that no threat, undue pressure, or coercion was exerted upon him during the course of his deposition. The Department further submitted that apart from the statement on oath, there are numerous other incriminating evidence gathered during the search operation, as well as post-search enquiries, which clearly indicate the involvement of such professionals in the large-scale bogus donation scam.
10. The Respondent's claim of having been subjected to undue influence or coercion during the post-search inquiry, which was raised only after a considerable lapse of time and notably after the initiation of disciplinary proceedings by the Disciplinary Directorate, is clearly baseless, factually incorrect and therefore untenable in law. Such an act of the Respondent appears as an effort to derail the inquiry initiated by the Board of Discipline.



OBSERVATIONS OF THE BOARD:

11. The Board observed that when the Complainant department initiated the search and seizure operation in the case of 03 Political Parties and 02 Charitable institutions based out of Ahmedabad, namely, Manvadikar National Party, (MNP), Kisan Adhikar Party (KAP), All India Social Education Charitable Trust (AISECT) controlled by Shri Tribhawan Ramkalp Ojha and Kisan Party of India (KPI), and Aadhar Foundation (AF) controlled by Shri Saumil Bhadaria; it was emerged that the Respondent had facilitated tax evasion by soliciting clients to make bogus donations in exchange for commission payments.
12. The Board observed that the Complainant Department brought on record the Statement on Oath of the Respondent dated 15th June 2021, recorded before them under 131 (1A) of the Income Tax Act, 1961. The relevant portion(s) of the Statement on Oath of the Respondent are reproduced below:

"Q.3. Under the income-Tax Act, on 02.02.2021 a search and seizure action was undertaken in respect of political parties and charitable trusts. In this action, at office of Mr. Archit B. Shah S/o. Bhavik Shah at F-911, Titnium City Centre, 100 ft. Anand Nagar Road, Satellite, Ahmedabad and his statement was recorded, the part of which concern you is shown to you. Please comment.

Ans:3 I have read the statement of Mr. Archit Shah and I agree with it. I was introduced to him in year 2015 through some acquaintance. Thereafter I entered into an oral partnership with him. He was operating from his office at F-911, Titnium City Centre, 100 ft. Anand Nagar Road, Satellite, Ahmedabad. At that time it was orally agreed that we will share the fees equally. Sir, I have worked with him app between March 2015 and April 2016 only. At that time, Mr. Archit Shah was arranging bogus donation to political Parties and charitable trusts. The Information in this regard was with him only. Since I was partner with him I was also getting 50% share in commission for bogus donation to political parties and charitable trusts. However, the entire work in relation to bogus donation to political parties and charitable trusts was handled by Archit Shah exclusively. Since considerable time has elapsed since I separated with him, the details in this regard is not available to me.

Q.12 Do you want to state anything further?

Ans:-Sir, I want to state that I affirm my statement. I once again accept that in my oral partnership with Mr. Archit Shah, there was work of bogus donation to political parties and charitable organizations which was not legally correct. In this bogus donations we have received app. 80 to 90 thousands as commission which I have disclosed in my return of income. Sir, I promise that in future I will not be part of any such partnership. Sir, in future, if my statement is found to be incorrect or illusionary, I am ready to face consequences of various sections of income-tax Act or IPC. Apart from above, if income-tax department calls me for any further inquiry in this regard, I will co-operate."

Thus, upon examination of the above, the Board noted that the Respondent has unequivocally admitted her involvement in the said political donation scam.

13. The Board observed that the Respondent, both in her written statement and during the hearing, unequivocally admitted her involvement in the political donation scheme and whatever she stated in her statement on oath before the Income Tax Department was all true to the fact. The Respondent conceded that she and CA. Archit Shah was operating

in equal partnership, agreeing to share all proceeds arising from the scheme in a 50:50 ratio. Her statement on Oath before the Board was "*It was 80,000 in total and I earned Rs. 43000 to 45000. It was in cash and I have deposited the cash into the bank and have disclosed the same in the Income Tax Return. This is consultancy income I say because I got it from CA. Archit V. Shah as part of the income.*"

The Respondent further submitted that, since her statement on oath before the Income Tax Department was entirely truthful, she never retracted it. In the considered view of the Board, these clear and voluntary admissions establish that the Respondent knowingly and actively participated in the political donation scam.

14. The Board further noted that, based on the submissions made by the Respondent and the representatives of the Complainant Department during the hearing, it is established that the Income Tax department did no reassessment of the Respondent's income.
15. Thereupon, on a detailed perusal of submissions, documents on record and the Respondent's admission towards her Guilt, the Board was of the view that the Complainant department had furnished corroborative evidence demonstrating that the Respondent was involved in a political party donation scam to facilitate tax evasion by soliciting clients for bogus donations in lieu of commission income. In view of the same, the Board held the Respondent **Guilty** in respect of the charge alleged.

CONCLUSION:

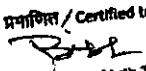
16. Considering the foregoing, in the considered opinion of the Board, the Respondent is held '**Guilty**' of Other Misconduct falling within the meaning of Item (2) of Part IV of the First Schedule to the Chartered Accountants Act, 1949.

Sd/-
CA. Rajendra Kumar P
Presiding Officer

Sd/-
Dolly Chakrabarty, IAAS (Retd.)
Government Nominee

Sd/-
CA. Priti Savla
Member

Date: 08-12-2025

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy

 बिश्वेश्वर नाथ थाकुर / Bishweshwar Nath Thakur
 कार्यकारी अधिकारी / Executive Officer
 अनुसासनात्मक निवेदात्मक / Disciplinary Directorate
 भारतीय सनदी दंत्याकार संघात
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 आईसीएआई, भद्रन, सी-1, सेक्टर-1, नोएडा-201301 (प.र.)
 ICAC Bhawan, C-1, Sector-1, Noida-201301 (U.P.)