

THE DISCIPLINARY TRIBUNAL
OF THE TAXATION DISCIPLINARY BOARD

TDB/2025/16

THE TAXATION DISCIPLINARY BOARD

TDB

– and –

MR MRIGANKO MONDAL
(ATT Student Number 269705)

Defendant

Date of Hearing

13 June 2025

Venue

Virtual using Microsoft Teams

Tribunal Members

Legally Qualified Chair

Jacqueline Findlay

Professional Member

Martin Brown

Lay Member

Michael McCulley

Taxation Disciplinary Board (“TDB”)

Case Presenter

Guy Micklewright, Counsel

Tribunal Clerk

Nigel Bremner

Member

Not in Attendance

AMENDED DECISION AND REASONS

Introduction

1. The Disciplinary Tribunal (“the Tribunal”) of the TDB sat remotely on 13 June 2025 to hear charges brought by the TDB against the Defendant, Mr Mondal, a student member of the Association of Taxation Technicians (“ATT”).

2. The following abbreviations are used in this Decision:

The “CIOT” means the Chartered Institute of Taxation;

The “ATT” means the Association of Taxation Technicians;

The “Regulations” means the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024);

“PRPG 2018” means the Professional Rules and Practice Guidelines effective from 9 November 2018 (updated 2021);

The “ISG” means the Indicative Sanctions Guidance as revised.

3. The Tribunal had regard to a main bundle (“MB”) of 96 pages, two supplementary bundles (“SB1”) of 9 pages and (“SB2”) of 17 pages, an opening submission from Mr Micklewright, on-table pages (7 pages), additional documents relating to the application for costs and post-hearing a witness statement from Ms Purtill, ATT’s Director of Education, dated 19 June 2025 and a transcript of Ms Purtill’s oral evidence dated 27 June 2025.
4. The Tribunal considered the provisions of Regulation 14 had been complied with. The Tribunal was satisfied that the Defendant had been notified of the date of the hearing and the documents as required under Regulation 14.1. An email was sent to the Defendant dated 6 May 2025 giving him notice of the time and date of the hearing and attaching copies of all the required documents. The Defendant was sent the hyperlink to the hearing today in an email dated 11 June 2025. In the Response Form the Defendant indicated he wished the case to be disposed of without an oral hearing. He made no application for the hearing to be held in private. The Defendant in an email dated 3 June 2025 stated that due to a personal commitment he would not be able to join the hearing. The Tribunal was satisfied that the Defendant had been given reasonable notice of the hearing and a reasonable opportunity to prepare his case.

5. In deciding to proceed the Tribunal has borne in mind that it must act reasonably in making the decision to proceed in the absence of the Defendant. In reaching its decision to do so the Tribunal considered it was highly unlikely that the Defendant would attend in the future if the hearing was adjourned and the Defendant indicated he did not wish to attend.
6. The Tribunal considered Mr Micklewright's written opening submissions and heard submissions from Mr Micklewright.
7. Post-hearing the TDB filed a witness statement made by Ms Purtill, ATT's Director of Education, dated 19 June 2025 which was issued to the Defendant. The Defendant was sent a copy of the witness statement and given the opportunity to make comments. The Defendant declined to make any comments.
8. Post-hearing further cases with issues similar to this case came before the Tribunal. In one of these cases the Tribunal received oral witness evidence from Ms Purtill relating to the witness statement she had provided. This oral evidence was not before the Tribunal when determining this case. The Defendant was provided with a transcript of Ms Purtill's evidence on 24 July 2025 to enable her to consider whether or not there was anything contained in that oral evidence upon which the Defendant wished to make comment or whether in the light of Ms Purtill's evidence the Defendant might have presented his defence in a different manner. The Defendant was invited to make representations to the TDB by no later than 8 August 2025. The Defendant made no representations.
9. The Tribunal was of the view that the witness statement of Ms Purtill and her oral witness evidence would have made no difference to its decision had it been available at the hearing. The Tribunal have proceeded on the basis that the Defendant does not wish his case to be revisited.

Preliminary Matters

10. Mr Micklewright applied to amend Charge 1 by replacing the reference to the ATT Code of Conduct with the correct reference of the ATT Online Examination Regulations in Charges 1.2 and 1.3.
11. The Clerk to the TDB emailed the Defendant on 11 June 2025 to ask if he agreed to the amendments. Defendant did not object to this amendment and given that it was of a minor nature the application was allowed.

Background

12. The complaint relates to the Defendant who is a student member of the ATT. It is alleged that he made direct use of AI during the ATT examinations in November 2024.
13. The use of AI was identified through post-examination work. This included use of the AI tool Sidekick which can be seen as being open through the taking of screenshots through the live examination.
14. The Defendant was referred to the ATT Examinations Steering Group who reviewed the evidence and disqualified the Defendant and requested **he** be referred to the TDB.
15. The allegations appear to involve potential breaches the PRPG 2018.
16. The Charges are as follows:

Charge 1

- 1.1 When sitting the ATT Paper 2 – Business Taxation Examination on 6 November 2024, the Defendant used a Generative Artificial Intelligence product (“GENAI”).
- 1.2 The Defendant was dishonest, in that he knew at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations.

1.3 Alternatively, the Defendant ought to have known at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations.

1.4 If charges 1.1 and 1.2 and/or 1.3 are proved, the Defendant is in breach of:

(a) Rules 2.1 and 2.2.1 in that he acted in breach of the fundamental principle of integrity;

(b) Rules 2.1 and 2.6.2 and/or 2.6.3 in that he did an act which discredits the profession, in breach of the fundamental principle of professional behaviour in that he failed to:

(i) uphold the professional standards of the ATT as set out in the Laws of the CIOT and ATT; and/or

(ii) take due care in his professional conduct and professional dealings; and/or

(iii) performed his professional work improperly or negligently to such an extent as to be likely to bring discredit to himself, to the ATT or to the tax profession; and/or

(iv) conducted himself in an unbecoming or unlawful manner, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the ATT.

Response to Charges

17. In the Response Form, the Defendant admitted Charge 1.1 and denied 1.2 and 1.3 (pages 11 to 17 SB2).

18. The Defendant stated that it was never his direct intention to breach the ATT Regulations and was due to negligence in not referring to the examination guidelines which were shared with him and getting confused with the open book concept. He accepts that it was his own mistake in using AI in the examination.

19. The Defendant stated that he used AI in a confused state of mind, and the mistake had taken a toll on his personal life in that he has lost his job.

20. The Defendant stated that he wished the hearing to be determined without an oral hearing. He stated that he would not be providing written representations or mitigation.

21. In the Application of Consent Order Procedure (page 93 MB) the Defendant asked for the following to be taken into account:

"It was never my intention to disrespect the guideline of ATT by violation of the rule however I got carried away to use AI tool in the examination to get a better frame of answer which I agree on the violation unknowingly I have missed in your guidance. Also, in my earlier attempt I had never misconduct in any of the exams given earlier and it's very unfortunate that I had used any AI tool for this paper however, I can assure I will take all precautions and never indulge in any practice that is not in ATT guidelines going forward.

Also, wanted to highlight that my current personal and professional circumstances such as change of jobs plus having a newborn or mine keeping it difficult for me on a financial burden hence request for consider my case.

Lastly, I want to express by apology to the committee and seek for consideration on my case and I will make sure to read all the guideline in advance of the exams appear in near future."

Findings

22. In making its findings, the Tribunal has borne in mind that the burden of proof rests on the TDB. The standard of proof is of the civil standard, which is the balance of probabilities.

23. When considering the question of dishonesty, the Tribunal has borne in mind the test for dishonesty in the case of *Ivey v Genting Casinos* [2017] 3 WLR 1212 that the Tribunal must first ascertain subjectively the state of the Defendant's knowledge or belief as to the facts. The reasonableness or otherwise of the Defendant's belief is a matter of evidence but it is not an additional requirement that the belief must

be reasonable, the question is whether it is genuinely held. The question of whether the conduct was honest or dishonest is to be determined by applying the objective standards of ordinary decent people. There is no requirement for the Defendant to appreciate what he has done by those standards to be dishonest.

24. The Tribunal made the following findings of fact:

- a) The Education Team of ATT sent two emails to the Defendant dated 16 October 2024 (pages 2 and 3 SB1) which included instructions about the online exam regulations. The emails stated: *“Remember to read the Online exam regulations. If you do not behave according to the exam regulations it can lead to disqualification.”* The “Online exam regulations” was a hyperlink to the 2024 examination regulations which are reproduced at pages 24 and 25 of the MB and Exhibit VP1 of Ms Purtill’s witness statement dated 19 June 2025.
- b) Paragraphs 1 and 12 of the ATT Online exam regulations 2024 stated:
 - a. *The direct use of GenAI is not permitted. Your answers must be your own work.*
 - b. *12. The Online exams will again be Open book, this means you may refer to any books, study manuals, pre-prepared notes and online resources during the exams.*
- c) The Defendant signed a registration declaration when making his application to ATT to comply with and be bound by the Articles of Association, the ATT Regulations and the PRPG 2018 (pages 17 and 18 MB).
- d) When undertaking Paper 2 Business Taxation the Defendant used the AI tool Sidekick in 12 out of 46 screen captures. He was seen typing exam questions into Sidekick AI tool to obtain answers to the questions.
- e) The Defendant used the AI tool Sidekick in order to gain an advantage. He stated that he used AI to get a “better frame of answer.” It is reasonable to interpret this to mean he used AI to improve his answers by obtaining information which was not his own work.

- f) The Defendant received the email with the hyperlink to the ATT Online Regulations, and he confirmed these were shared with him. He chose not to comply with them. He stated he got carried away in order to gain an advantage. He admitted that he was negligent in not following the ATT Online Regulations.
- g) The Defendant acted dishonestly when applying the objective standards of ordinary decent people. There is no requirement for the Defendant to appreciate what he has done by those standards to be dishonest.
- h) The Defendant accepts he made a mistake and considered it unfortunate that he used an AI tool in the examination.
- i) The Defendant asserts he will take precautions in future not to use AI in any other examinations.

Decision on the Charges

25. The Tribunal found Charges 1.1 proven on the basis of the Defendant's admission in the Response Form and the evidence at pages 26 to 74 of MB. The Tribunal found that when sitting the ATT Paper 2 – Business Taxation Examination on 6 November 2024 the Defendant used a GENAI.

26. The Tribunal found Charges 1.2 proven on the basis of the Defendant's admission that he "got carried away" using the AI tool "to get a better frame of answer," The Tribunal found on the basis of this admission that the Defendant used AI to gain an advantage in the examination. The Tribunal found the Defendant was aware of the ATT Online Examination Regulations which he accepted had been shared with him and on his own admission he was negligent in not following those Regulations. The Tribunal found that the Defendant was dishonest in that he knew at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations.

27. Having found that Charge 1.2 proved the Defendant was in breach of Rules 2.1, 2.2.1, 2.6.2 and 2.6.3. He acted in breach of the fundamental principle of integrity and did acts which discredit the profession, in breach of the fundamental principle of professional behaviour. He failed to uphold the professional standards of the ATT, he failed to take due care of his professional conduct and professional dealings and performed his professional work improperly or negligently to such an extent as to be likely to bring discredit to himself, to the ATT or to the tax profession and conducted himself in an unbefitting or unlawful manner, which tends to bring discredit upon a member and may harm the standing of the profession and the ATT.
28. In determining what, if any, sanction to impose the Tribunal had regard to the ISG as revised and applying to all cases on or after 1 January 2025.
29. The Tribunal has borne in mind in approaching the task that it should start by considering the least severe sanction and only consider more serious sanctions if satisfied that the lesser sanction is not appropriate.
30. The Tribunal noted that the purpose of imposing a sanction upon a member, *'is not simply to discipline the individual or firm for any wrongdoing of which he or it may be culpable, but to protect the public and maintain the reputation of the profession by sending a signal as to how serious the Tribunal judges the conduct to be.'*
31. Any sanction imposed must be appropriate and proportionate, taking into account the member's own interests and should be the least onerous measure that adequately meets the facts of the charges found proved.
32. The Clerk informed the Tribunal that there were no previous disciplinary findings against the Defendant.

33. The Tribunal considered the mitigating factors which are summarised as follows:

- a) There has been no previous regulatory history.
- b) The Defendant has acknowledged his failings. He has expressed regret and stated he is committed to not repeating the mistake.
- c) The Defendant did not try to cover up his errors.
- d) The Defendant has co-operated with the investigation and the proceedings.
- e) There has been no repetition of any misconduct.

34. The Tribunal considered the aggravating factor that the Defendant used AI on numerous occasions during the examination, and he has demonstrated limited understanding, insight and appreciation of his mistakes.

35. The Tribunal has assessed the different sanctions in ascending order of seriousness. The Tribunal was of the view that taking no further action or allowing the matter to rest on the file was disproportionate to the seriousness of the Charges. An apology was clearly not appropriate in the circumstances. The Tribunal was of the view that a warning was not appropriate because the misconduct was more than minor and the imposition of a fine was not appropriate. The Tribunal was of the view that a censure was not appropriate because the misconduct was of a serious nature and there were not particular circumstances or mitigation which satisfied the Tribunal that the misconduct was not deliberate and no demonstration by the Defendant of his understanding and appreciation of his failings. A fine was not appropriate taking into account the Defendant's financial situation. A suspension was not appropriate given the nature and seriousness of the Charges found proven.

36. Taking account of all the circumstances, the Tribunal determined that there should be a recommendation that the Defendant be removed from the Register because the misconduct was so serious as to undermine confidence in the profession if a lesser sanction were to be imposed. In reaching its decision the Tribunal considered that the actions of the Defendant were a serious departure from the relevant professional standards and there was dishonesty in his actions. The Tribunal was satisfied that the wider public interest will be preserved by the imposition of this sanction.

37. In reaching its decision the Tribunal considered Section 4(10) of ISG Student Issues. The Tribunal noted that the examples of misconduct although not strictly analogous to this case did provide some guidance in relation to obtaining improper assistance during an examination and the guideline that if the Tribunal is satisfied that there was no intention to cheat then in the absence of other misconduct factors, a lesser sanction than removal from the Register should be considered.

Costs

38. The TDB, at the hearing, applied for costs in the sum of £2,364.

39. The Tribunal had regard to the ISG's Guidance on Awarding Costs in dealing with a Defendant against whom a charge has been proved. The presumption that an unsuccessful Defendant should pay costs is based on the principle that the majority of professional members should not subsidise the minority who, through their own failings, have brought upon themselves disciplinary proceedings.
40. The power to award costs is discretionary. The general principle requires exceptional circumstances for a Tribunal not to award costs against an unsuccessful Defendant. The Tribunal found no reason to depart from that presumption as it found that there were no exceptional circumstances.
41. The Defendant asked that costs be waived due to his financial and personal circumstances, however, he did not submit any documentation about his financial circumstances. In the absence of any evidence of his financial circumstances the Tribunal is entitled to assume the Defendant has the ability to pay the costs.
42. The Tribunal was satisfied that costs of £2,364 were proportionately and reasonably incurred. The Defendant made no submission in relation to the level of costs or his ability to pay.
43. The Tribunal was of the view that the costs of £2,364 were relevant to this case and would not have been incurred save for the Defendant's own failings and actions.

44. The Tribunal decided that the Defendant should pay £2,364 costs to the TDB.

Publicity

45. The Tribunal noted the guidance in Annex A of the ISG on the publication of disciplinary findings and Regulation 28.

46. The Tribunal noted the general principle that any disciplinary finding made against a member would be published and the member named in the publication of the finding. The purpose of publishing such a decision was not to add further punishment for the member. It was to provide reassurance that the public interest was being protected and that where a complaint was made against a member of one of the professional bodies covered by the Taxation Disciplinary Scheme, there were defined, transparent procedures for examining the complaint in a professional manner and for imposing a sanction upon a member against whom a disciplinary charge had been proved.

47. The Tribunal further noted that while regulation 28 makes a presumption in favour of publishing the findings made by a Tribunal, there is a discretion to order that there should not be publication of the name of the member, or the details or orders made against the member. The Defendant made no representations in relation to publicity. The Tribunal has borne in mind the guidance in the ISG in Annex A that the discretion not to publish the findings where in exceptional circumstances both the conduct was not serious, and publication might have an adverse impact on innocent third parties. This was not applicable in this case. Additionally, a Tribunal might exercise its discretion not to publish in exceptional circumstances where the conduct was not serious and where publication would be unduly harsh and have an adverse impact on a member's health. Again, this was not applicable in this case.

48. The Tribunal found that the conduct was serious and there was a public interest in the Defendant's name being published.

49. The Tribunal ordered that, in accordance with Regulation 28.1, this Decision and Reasons should be published as soon as practicable. The Decision and Reasons should remain on the TDB website for a minimum period of five years in accordance with Annex A of the ISG.

Effective Date

50. Pursuant to Regulation 20.10 of the Regulations, this decision will be treated as effective from the date on which it is deemed served on the Defendant.

Jacqueline Findlay

Hearing Chair, Disciplinary Tribunal

Signed: 15 August 2025

Amended: 1 September 2025