Disciplinary reports: February 2026

Briefings



30 January 2026

The latest disciplinary reports:

Mr Sharath Mahalinga

At hearings on 12 and 26 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board (TDB) determined that Mr Sharath Mahalinga of Bangalore, India, a student member of the ATT, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG). The tribunal considered the following Charges against Mr Mahalinga:

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.

Charge 2

2.1 When sitting the ATT Paper 2: Business Taxation Examination on 6 November 2024, the defendant engaged in communication with another individual.

2.2 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 November 2024.

2.3 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 November 2024.

The tribunal found Charges 1.1, 1.2, 2.1 and 2.2 proved. It therefore did not need to consider Charges 1.3 and 2.3. The tribunal determined that that the appropriate sanction was that it recommend to ATT that Mr Mahalinga be removed from ATT's student register and that he pay the TDB's costs in the sum of £3,513.

Mr Michael Viney

At a meeting on 21 November 2025, the Interim Orders Panel of the TDB ordered that Mr Michael Viney of St Albans, a member of the ATT, be suspended from membership of the ATT until such time as the Disciplinary Tribunal determines whether any charges arising from the complaints against him have been proved or until an Interim Orders Panel or Disciplinary Tribunal orders otherwise.

Mr Naveen Velmurugan

At a hearing on 1 September 2025, the Disciplinary Tribunal of the TDB determined that Mr Naveen Velmurugan of Nottingham, a student member of the ATT, was in breach of the PRPG.

The tribunal considered the following Charges against Mr Velmurugan:

1. When sitting the ATT Paper 1: Personal Taxation Examination on 5 November 2024, and the ATT Paper 6: Business Taxation Examination on 6 November 2024 the defendant used a GENAI.
2. The defendant was dishonest, in that he knew at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.
3. Alternatively, the defendant ought to have known at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.

The tribunal found Charges 1 and 2 proved. It therefore did not need to consider Charge 3. The tribunal determined that that the appropriate sanction was that it recommend to ATT that Mr Velmurugan be removed from ATT's student register and that he pay the TDB's costs in the sum of £4,410.

ATT student member

At hearings on 16 and 17 June 2025, the Disciplinary Tribunal of the TDB determined that a student member of the ATT, was in breach of the PRPG.

The tribunal considered the following Charges against the student:

1. When sitting the ATT Paper 2: Business Taxation Examination on 6 November 2024, the defendant used a GENAI.
2. The defendant was dishonest, in that he knew at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations 2024.
3. Alternatively, the defendant ought to have known at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations 2024.

The tribunal found Charges 1 and 2 proved. It therefore did not need to consider Charge 3. The tribunal recommended that the student be removed from ATT's student register, and that he pay the TDB's costs in the sum of £2,520. It also ordered that the name of the student be redacted from any publicity.

A copy of the tribunal's decisions and reasons can be found on the TDB's website at [www.tax-board.org.uk.](http://www.tax-board.org.uk)