

BEFORE THE STATE BOARD OF PUBLIC ACCOUNTANCY

STATE BOARD OF PUBLIC ACCOUNTANCY *

V. *

PARMINDER S. AHUJA
7361 Calhoun Place
Suite 585
Rockville, MD 20855

* CASE NO. CPAS 2025-10

*

Respondent *

* * * * *

CONSENT ORDER AND SETTLEMENT AGREEMENT

This matter comes before the State of Maryland Board of Public Accountancy ("Board") as the result of a complaint filed by Lewei Shang and Xiaoqi Liu ("Complainants") on August 14, 2024 against Parminder S. Ahuja ("Respondent"). Based on the complaint and an investigation, the Board has determined that administrative charges against the Respondent are appropriate, and that an administrative hearing on those charges should be held.

In an effort to fully and finally resolve this matter without a formal hearing, the Board and the Respondent have agreed to enter into this Consent Order and Settlement Agreement to provide for the imposition of disciplinary measures which are fair and equitable in these circumstances and which are consistent with the best interest of the people of the State of Maryland.

The Board and the Respondent agree and stipulate as follows:

1. At all relevant times the Board had, and continues to have, jurisdiction over the subject matter and the Respondent, License Registration Number 01-14844.
2. In 2022 and 2023, the Respondent agreed to perform tax preparation services for the Complainants in connection with the filing of their 2022 and 2023 federal and state income tax returns. Subsequently, the Respondent did perform the services.
3. The Respondent hereby admits that they were negligent in the preparation of the Claimant's 2023 state tax returns and caused Complainants to incur an overpayment. Specifically, Respondent failed to include an \$81,662 pass-through entity tax (PTET) credit in the 2023 state tax return filed on behalf of the Complainants.
4. The Respondent hereby admits that his conduct violates section §2-315(a)(1)(v) of the Business and Occupations Article, Annotated Code of Maryland ("BOP") which provides:

§2-315(a)(1)(v) Denial, suspension, or revocation of license

(a)(1)(v) Subject to the hearing provisions of §2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee is guilty of gross negligence in the practice of accountancy.

5. The Respondent consents to the entry of an Order of violation of BOP §2-315(a)(1)(v) and agrees to pay a civil penalty in the amount of \$500.00 no later than July 15, 2025 in connection with the violation.

6. The Respondent further acknowledges and agrees that the Board shall not consider any application for the renewal of their license until Respondent has paid the civil penalty pursuant to paragraph 5 of this Consent Order.

7. The Respondent agrees that should Respondent fail to pay the civil monetary penalty as agreed herein, the Board shall automatically suspend the Respondent's license without hearing, and that the suspension shall continue until the Respondent provides satisfactory evidence to the Board that Respondent has fully complied with this Consent Order's terms.

8. The Respondent agrees and acknowledges that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.

9. By entering this Consent Order, the Respondent waives the right to have the administrative charges reduced to writing, to an administrative hearing before the Board or its designee on any charges, to the making of Findings of Fact and Conclusions of Law, to all other proceedings before the Board or its designee on this matter, and to all rights to appeal from this Consent Order to any court of competent jurisdiction.

10. The Parties agree that a waiver of any of the rights or duties provided herein must be explicit and in writing, and that any waiver constitutes a one-time waiver on a case-by-case basis and not a waiver of this entire Consent Order or the subject provision(s).

11. The Parties agree no provision of this Consent Order shall be interpreted for or against any Party by reason that said Party, or their legal representative, drafted all or any part hereof.

12. The Parties agree that this Consent Order represents the final expression of their intent and agreement relating to the subject matter of this Consent Order. The Parties further agree that this Consent Order contains all the terms the Parties agreed to on the subject matter of this Consent Order and intend for this Consent Order to replace all the Parties' previous discussions, understandings, and agreements relating to the subject matter.

13. The Respondent hereby agrees and acknowledges that the Respondent enters this Consent Order knowingly, voluntarily, and intelligently having read this Consent Order in full

and after either having consulted with or after having had the opportunity to consult with private counsel.

BASED ON THE AGREEMENTS AND STIPULATIONS IN THE CONSENT ORDER AND SETTLEMENT AGREEMENT, IT IS THIS 8 DAY OF July, 2025, BY THE STATE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that this Consent Order and Settlement Agreement fully and finally resolves the complaint filed by the Complainants Lewei Shang and Xiaoqi Liu, and it is further

ORDERED that the Respondent violated BOP §2-315(a)(1)(v), and it is further,

ORDERED that in connection with his violation Respondent pay a civil penalty in the amount of \$500.00 no later than July 15, 2025, and it is further

ORDERED that the Commission's records and publications reflect the violation and the civil penalty imposed on the Respondent.

STATE BOARD OF PUBLIC
ACCOUNTANCY

SIGNATURE ON ORIGINAL

By: _____
DOCUMENT

Chairperson

SIGNATURE ON ORIGINAL
DOCUMENT

Respondent PARMINDER S. AHUJA

7/8/25
Date