

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: **MUHAMMAD ALI**, an Applicant applying for reconsideration of a Decision and Order of the Discipline Committee of CPA Ontario dated February 11, 2020 and a Decision and Order of the Discipline Committee of CPA Ontario dated February 25, 2022, under Regulation 6-2: Discipline Committee, Section 24: Reconsiderations.

BETWEEN:

Muhammad Ali

-and-

**Chartered Professional Accountants of Ontario
Professional Conduct Committee**

APPEARANCES:

For Muhammad Ali: Present and Self-represented

For the Professional Conduct Committee: Michael Byers, Counsel

Heard: July 8 and 9, 2025

Decision and Order effective: September 16, 2025

Release of written reasons: September 16, 2025

**REASONS FOR THE DECISION AND ORDER ON MUHAMMAD ALI'S MOTIONS FOR
RECONSIDERATION MADE SEPTEMBER 16, 2025**

I. OVERVIEW

- [1] In 2020, a panel of the Discipline Committee of the Chartered Professional Accountants of Ontario ("CPA Ontario") found that Muhammad Ali (the "Applicant") committed professional misconduct (the "2020 Decision").¹ In 2022, another panel of the Discipline Committee found that the Applicant committed professional misconduct and revoked his membership (the "2022 Decision").²
- [2] The Applicant brought motions pursuant to section 24 of Regulation 6-2 seeking reconsideration of these two decisions of the Discipline Committee (the Applicant's

¹ *Chartered Professional Accountants of Ontario v. Ali*, [2020 ONCPA 3](#)

² *Chartered Professional Accountants of Ontario v. Ali*, [2022 ONCPA 23](#)

“Motions for Reconsideration”).

- [3] After reading the motion materials and hearing the oral evidence and submissions of the parties, the Panel reserved its decision. For the reasons set out below, the Panel dismissed the Applicant’s Motions for Reconsideration.

II. EVIDENCE BEFORE THE PANEL

- [4] The documentary evidence before the Panel included:
1. the Applicant’s affidavit dated October 2, 2024, attached to his Notice of Motion dated October 8, 2024 (in relation to the 2022 Decision);
 2. the Applicant’s affidavit dated November 5, 2024, attached to his Notice of Motion of the same date (in relation to the 2020 Decision);
 3. the Professional Conduct Committee (“PCC”) Motion Record in relation to the motion to reconsider the 2022 Decision, including the affidavit of Patricia Harris (“Harris”);
 4. the PCC Motion Record in relation to the motion to reconsider the 2020 Decision, including the affidavit of Kelvin Kucey (“Kucey”); and
 5. a copy of the complaint form which led to the investigation of the Applicant.
- [5] The Panel heard oral evidence from the Applicant, who testified on his own behalf during the hearing. The Panel also heard oral evidence from Harris and Kucey, who were cross-examined by the Applicant.

III. RELEVANT BACKGROUND AND FACTS

- [6] The Applicant received his CPA and CGA designations and became a member of CPA Ontario on October 26, 2017.

BV’s Complaint to CPA Ontario

- [7] In September 2018, the Applicant was the subject of a complaint to CPA Ontario. The complainant, BV, alleged that he retained AR Rahman Tax (“ARR”) to prepare a T2 Corporate Tax Return for his company. ARR had been incorporated by the Applicant. BV was unhappy with the work performed by ARR and alleged that the Applicant refused to amend the return or refund his fee.
- [8] In response to the complaint, the Standards Enforcement department of CPA Ontario requested that the Applicant provide a written response to the issues raised in the complaint and provide documentation in relation to the tax return. The Applicant took the position that he was not responsible for the matters raised in the complaint and did not have access to the records requested of him.

The finding of professional misconduct in February 2020

- [9] On February 11, 2020, a hearing was held by the Discipline Committee to determine whether the Applicant had failed to cooperate with the regulatory process of CPA Ontario

pursuant to Rule 104.1 of the CPA Code of Professional Conduct (the “Code”). As part of the hearing, the PCC relied upon an Agreed Statement of Facts (“ASF”) executed by the Applicant on January 28, 2020. In the ASF, the Applicant acknowledged and irrevocably agreed that he breached Rule 104.1 and specifically admitted to failing to cooperate with the regulatory process of CPA Ontario by failing to provide a response or other information when requested to do so. During the hearing, the Applicant also verbally confirmed that he was admitting the allegation that he failed to respond to the inquiries made of him by CPA Ontario.

- [10] Upon finding that the Applicant committed professional misconduct, the Panel ordered that the Applicant be reprimanded in writing and pay a fine of \$5,000 to CPA Ontario. The Panel also ordered that the Applicant cooperate with the PCC by March 31, 2020 by providing a full response to correspondence from Standards Enforcement. In the event the Applicant failed to comply with the terms of the Order, the Panel ordered that the Applicant be suspended until such time he did comply. The Panel also ordered costs against the Applicant in the amount of \$5,564.

The Applicant’s appeal of the February 2020 decision

- [11] On March 10, 2020, the Applicant filed a Notice of Appeal of the 2020 Decision. Among other grounds, the Applicant alleged that “CPAO’s Counsel mislead [sic] the appellant sign the papers despite many areas of concern”, that “CPAO’s Counsel said that nothing will apply in appellant’s case and this is just a formality if plead guilty and signed” and that the “Discipline Committee was not impartial and was influenced heavily by the CPAO’s Counsel and the standard enforcement officials.”
- [12] The Applicant later abandoned his appeal of the 2020 Decision, and complied with the terms of the 2020 Decision.

The finding of professional misconduct in February 2022

- [13] Following the February 2020 hearing, the PCC appointed Harris to investigate the complaint of BV. Harris exchanged correspondence with the Applicant and his counsel, requesting certain information and documentation. Through his counsel, the Applicant provided partial responses, but not all the requested documentation. A series of exchanges between the Applicant’s counsel, Harris, and others at CPA Ontario ensued, in which the Applicant was reminded of his obligation to cooperate and was requested to attend an interview. Harris conducted two interviews of the Applicant.
- [14] The PCC filed Allegations of professional misconduct against the Applicant on April 14, 2021, an amended version of which was filed on July 8, 2021. In it, the PCC set out allegations that the Applicant was associated with a corporation engaged in the practice of public accounting contrary to Rule 409 of the Code, and that he failed to cooperate with the investigation contrary to Rule 104.1 of the Code.
- [15] The hearing began on August 4, 2021, and continued over several days. Over the course of the hearing, multiple witnesses testified, including BV, Harris, a handwriting expert, and

the Applicant. BV and Harris were each cross-examined by the Applicant's counsel.

- [16] Following an adjournment for medical reasons at the Applicant's request, the hearing resumed on February 22, 2022. On this date, counsel for the Applicant advised the Panel that the Applicant had changed his position, and he no longer disputed the PCC's allegations. The hearing was adjourned for one day and on February 24, 2022, the Applicant formally admitted through counsel that he breached Rule 104.1 of the Code by failing to cooperate with the regulatory process of CPA Ontario, that he breached Rule 409 of the Code by associating with ARR, and that these breaches amounted to professional misconduct.
- [17] Based on the evidence the Panel had heard and the Applicant's admissions, the Panel found that the evidence established on a balance of probabilities that the Applicant had engaged in professional misconduct.
- [18] With respect to sanctions, the PCC submitted that the Applicant's membership in CPA Ontario ought to be revoked because he had shown himself to be ungovernable. The Applicant argued that the allegations admitted by him were not sufficiently serious to warrant revocation, that he had previously been sanctioned with a reprimand, and that pursuant to the principle of progressive discipline, the next step would be to impose a suspension.
- [19] The Panel concluded that the Applicant was ungovernable – that the nature, duration, and repetitive nature of the Applicant's conduct was sufficiently serious to suggest an unwillingness or inability to be governed. The Panel further concluded that the Applicant's deliberate, ongoing attempts to evade, obfuscate and obstruct the investigation, his lack of remorse or insight, and his unwillingness to be accountable for his professional misconduct or be governed by CPA Ontario required the revocation of his membership to protect the public interest and the reputation of the profession. The Panel revoked the Applicant's membership, ordered a fine of \$10,000 and reprimanded him in writing. The Panel also ordered costs against the Applicant in the amount of \$72,240.74.

The Applicant's request for an extension of time to file an appeal against the 2022 Decision

- [20] On November 6, 2023, the Applicant brought a Motion for an Extension of Time to File an Appeal of the 2022 Decision. Among other grounds, the Applicant's material on the Motion for an Extension of Time claimed that he "plead guilty to getting rid of the mental stress because CPAO and their Counsel were compelling [him] to do so" and that he had finally "decided to break the vicious cycle, want to reopen the case and start from scratch and fight again."
- [21] The Applicant's Motion for an Extension of Time to File an Appeal was heard on February 7, 2024. On March 28, 2024, a Panel of the Appeal Committee issued its Decision and Order, as well as its Reasons, dismissing the Applicant's motion on the basis that, among other things, there was no evidence that the Applicant formed an intention to appeal within 30 days of the 2022 Decision and Order, and that the Applicant had no reasonable chance of success on appeal.

The Applicant's Motions for Reconsideration

[22] On October 8, 2024, the Applicant filed a Notice of Motion for Reconsideration of the February 25, 2022 decision on the basis “that the decision will result in a miscarriage of justice.” In his Notice of Motion, he asserted the following grounds in support of the motion:

- The Discipline Committee failed to ask the Applicant to provide a sample of his handwriting for analysis and this would have helped the expert conduct a thorough assessment.
- The Discipline Committee did not appreciate the evidence of a witness, SP, who the Applicant says clarified that the Applicant was no longer employed at ARR and that there was another individual with the same name working at ARR.
- The name “Muhammad Ali” did not necessary refer to the Applicant, and the Discipline Committee’s reliance on this name appearing on the ARR website was insufficient evidence for it to find that the Applicant was associated with ARR.
- The “plea of guilt in 2020” resolved the case and acknowledged his connection with ARR, and that it signified that the matter was conclusively settled.
- The Discipline Committee gave unequal scrutiny to the evidence of the complainant BV by choosing not to question BV.
- The penalty imposed was excessive and the Discipline Committee did not consider other penalties.
- The PCC had failed to seek a settlement agreement with the Applicant before commencing the allegations and investigation, denying the Applicant “a fair opportunity to rectify any concerns.”
- The Applicant had disassociated himself from ARR as early as February 2017, relying on evidence that he had transferred ownership to his daughters at that time.
- The Discipline Committee placed reliance on the “unverified complaints” of the complainant BV, accepting his “unverified” verbal statement during the hearing.
- The Discipline Committee cited the case of *Bellamy* (2005) where the respondent was found to have violated Rule 409 of the Code, but was not revoked.
- The Discipline Committee cited the case of *Sweeney* (2019) where the respondent was found to be ungovernable for different reasons than those for which the panel in the 2022 Decision found the Applicant to be ungovernable.
- BV’s T2 Return omitted the Applicant’s name and designation.
- The investigator acknowledged her lack of knowledge and unfamiliarity with the rules, improperly acted as support for the PCC counsel, was not a credible witness, was not independent, and was improperly influenced by the PCC.
- The Applicant’s dedication and intent to retain his licence were not recognized by the Discipline Committee.

[23] On November 5, 2024, the Applicant filed a Notice of Motion for Reconsideration of the February 11, 2020 decision on the basis that it “would result in a miscarriage of justice,” raising the following grounds in support of the motion:

- The record of email exchanges between the Applicant and CPA Ontario showed that the Applicant did cooperate with the investigation, and any misunderstandings were

due to the Applicant not having counsel and English not being his first language.

- The Applicant did not fail to provide documents as he no longer had access to them.
- The Applicant was under the “undue influence and coercion exerted by the PCC’s counsel” when he signed the ASF in which he admitted to the allegations.
- The Applicant was interrupted by the Chair of the Panel during the 2020 hearing, which prevented the Applicant from presenting his case, and the Applicant was not given enough time in the hearing to respond to the PCC’s questions.

The Applicant’s Summonses in relation to his Motions for Reconsideration

[24] In December 2024, the Applicant sent an email to the Tribunals Office of CPA Ontario seeking the issuance of summonses in relation to his Motions for Reconsideration. The Applicant sought summonses in relation to the first investigator of the complaint; Kucey; the complainant BV; the Chair of the Panel that oversaw the 2020 hearing; Harris; and an administrative clerk assisting Harris. Summonses were issued by the Tribunals Office in relation to these individuals on December 16, 2024.

Motion of the PCC to Quash the summonses and combine the Applicant’s two motions

[25] The PCC brought motions to combine the Applicant’s two Motions for Reconsideration and have both proceedings heard at the same time, and to quash the Applicant’s proposed summonses. The PCC’s motions were heard on February 10, 2025, with the Applicant opposing both motions. On March 13, 2025 the motions were granted.³ The Panel ordered the Applicant’s two Motions for Reconsideration to be heard together pursuant to Rule 6 of CPA Ontario’s *Rules of Practice and Procedure*, on the basis that the motions were inextricably linked, arising out of the same series of transactions.

[26] The Panel also ordered the summonses sought by the Applicant be quashed. The Panel found that the summonses for Harris and Kucey were not necessary as they both would be available at the hearing for cross-examination on their affidavits. The Panel found that for the remainder of the summonses, the Applicant failed to establish that the person subject to the summons had relevant evidence to provide on the Motions for Reconsideration, taking into account the criteria for reconsideration set out in section 24 of Regulation 6-2.

IV. PRELIMINARY ISSUES

[27] The parties raised no preliminary issues.

V. ISSUE ON MOTION

[28] The Panel identified the following issue: Did the Applicant establish, on a balance of probabilities, that the Motions for Reconsideration should be granted?

³ [CPA Ontario v Ali \(2025\)](#), Reasons for the Decision on the PCC’s Motion.

VI. DECISION AND ANALYSIS

Decision

- [29] The Panel found that the Applicant did not establish that the Motions for Reconsideration should be granted. The Panel dismissed the Applicant's Motions for Reconsideration and confirmed in whole the 2020 Decision and the 2022 Decision.

The Criteria for Reconsideration of a Decision or Order of a Panel of the Discipline Committee

- [30] Regulation 6-2 at section 24 provides that the Discipline Committee may reconsider a decision or order made by a Panel of the Discipline Committee:

24.1 at any time after the fifth anniversary of the decision or order becoming final, if:

24.1.1 there has been a material change in circumstances that makes the decision or order, or part of the decision or order, unnecessary;

24.1.2 there has been a material change in circumstances that obstructs or impedes the purpose and intent of the decision or order, or a part of the decision or order;

24.1.3 there has been a material change in circumstances that makes the decision or order, or a part of the decision or order, incapable of being reasonably complied with or fulfilled; or

24.1.4 the decision or order, or a part of the decision or order, is no longer legally valid or enforceable; and

24.2 at any time, if:

24.2.1 one or more of the conditions set out in sections 24.1.2, 24.1.3, 24.1.4 exist, and

24.2.2 the decision or order, or a part of the decision or order, will result in a miscarriage of justice that may be prevented by the reconsideration.

- [31] Section 27 provides that the party bringing the motion under section 24 bears the onus of establishing, on a balance of probabilities, that the reconsideration should be granted.

- [32] Section 28 provides that after hearing the motion for reconsideration, the Panel may:

1. Confirm the decision or order in whole or in part;
2. Strike the decision or order in whole or in part; or
3. Vary the decision or order in whole or in part, on terms and conditions and with such restrictions as the Panel considers appropriate.

- [33] To summarize the above provisions, after five years, a decision or order may be reconsidered if one of the four conditions set out in 24.1.1 – 24.1.4 is met. If the motion for reconsideration is brought less than five years after the decision or order became final, then one of the three conditions set out in 24.1.2 - 24.1.4 must be met, and in addition, it must be established that the decision or order (or a part of it) will result in a miscarriage of justice that may be prevented by the reconsideration.
- [34] It follows that with respect to the 2020 Decision, the Applicant must establish on a balance of probabilities that it (or a part of it) is no longer legally valid or enforceable, or that there has been a material change in circumstances that has impacted the 2020 Decision (or part of it) in one of the following three ways: it has made it unnecessary; it has obstructed or impeded its purpose and intent, or it has made it incapable of being reasonably complied with or fulfilled.
- [35] With respect to the 2022 Decision, the Applicant must establish on a balance of probabilities that it (or a part of it) is no longer legally valid or enforceable, or that there has been a material change in circumstances that has impacted the 2022 Decision (or part of it) in one of the following two ways: it has obstructed or impeded its purpose and intent, or it has made it incapable of being reasonably complied with or fulfilled. In addition, if the above condition is met, the Applicant must also establish on a balance of probabilities that the 2022 Decision (or a part of it) will result in a miscarriage of justice that may be prevented by the reconsideration.

How motions for reconsideration fit within the administrative scheme

- [36] Before applying these conditions to the evidence and arguments put forward by the Applicant, it is necessary to consider how motions for reconsideration fit within the administrative scheme of professional regulation for CPAs.
- [37] The statutory regime governing CPAs in Ontario provides for the right to appeal a final decision of the Discipline Committee. Pursuant to section 37 of the *Chartered Professional Accountants of Ontario Act, 2017* (“the Act”), the Appeal Committee may determine any question of law or mixed fact and law that arises in an appeal. If it finds the decision unreasonable, it may make any decision or order that could have been made by the Discipline Committee, or order a new hearing before the Discipline Committee. A decision or order of the Appeal Committee is final.
- [38] A decision maker does not typically revisit a final decision made in respect of a matter before it, since the power to review a decision rests with the appellate division. The Supreme Court of Canada has held that the method of challenging the validity and correctness of a judicial or administrative decision should be through the appeal or judicial review mechanisms that are intended by the legislature.⁴
- [39] The Supreme Court of Canada has found that attempts to circumvent an appeal mechanism, through relitigation of issues that have already been decided, amount to an

⁴ *British Columbia (Workers' Compensation Board) v. Figliola*, [2011 SCC 52](#), [2011] 3 SCR 422 at para. 34.

abuse of process.⁵ The Supreme Court of Canada has held that:

Relitigation of an issue wastes resources, makes it risky for parties to rely on the results of their prior litigation, unfairly exposes parties to additional costs, raises the spectre of inconsistent adjudicative determinations and, where the initial decision maker is in the administrative law field, may undermine the legislature's intent in setting up the administrative scheme.⁶

- [40] The authority of the Discipline Committee to reconsider a decision under section 24 of Regulation 6-2 represents an exception to the principle that a decision maker does not revisit a final decision of a matter before it. The authority for reconsideration is not found in the *Act* but derives from section 24 of Regulation 6-2, which Regulation deals with the powers and obligations of the Discipline Committee.
- [41] Consideration of the administrative scheme for the regulation of CPAs in Ontario in light of the principles set out by the Supreme Court of Canada leads to the conclusion that a motion for reconsideration is separate from and should not overlap with the right of a party to appeal a final decision of the Discipline Committee. The appeal provision is the proper method available to a party for challenging the validity and correctness of a decision of a Panel of the Discipline Committee. The purpose of a motion for reconsideration should be interpreted narrowly as an exception to the general principle that a decision maker should not normally revisit a final decision made with respect to a matter before it. It is not intended as a method of circumventing the appeal process or otherwise relitigating issues that have been finally decided by a Panel of the Discipline Committee.
- [42] This approach is consistent with that taken in the only other comparable motion for reconsideration brought pursuant to section 24 of Regulation 6-2,⁷ the case of *Banerjee (2020)*.⁸ In *Banerjee*, the former member sought reconsideration of the parts of the order of the Discipline Committee which levied a fine of \$5,000, a costs award of \$15,000, and which required publication of the order. The relief sought by Banerjee was that the combined total for the fine and costs be reduced to \$4,000, and that his name be removed from publication. Banerjee argued that his inability to earn income subsequent to the order suspending him was a material change in circumstances which obstructed or impeded the purpose and intent of the order, or which made the decision reasonably incapable of being complied with or fulfilled. The Panel dismissed the motion, finding that Banerjee failed to establish that the criteria of Regulation 6-2, section 24 had been met.
- [43] In its Reasons for Decision at paragraph 24 the hearing panel in *Banerjee* opined that “a motion for reconsideration is different from an appeal.” It elaborated that: “In an appeal, the issue is whether the decision or order being appealed has been shown to be unreasonable. In a motion for reconsideration, the decision or order is presumed to be reasonable...” The panel in *Banerjee* also opined that the “material change in

⁵ *Toronto (City) v. C.U.P.E., Local 79*, 2003 SCC 63, [2003] 3 S.C.R. 77, at para. 46.

⁶ *Penner v Niagara (Regional Police Services Board)*, 2013 SCC 19, [2013] 2 S.C.R. 125, at para. 28.

⁷ There is a separate and distinct strain of cases referencing section 24 of Regulation 6-2, arising from the requirement that revoked members who apply for readmission must bring a motion for reconsideration. See, for example, *Cooper v Chartered Professional Accountants of Ontario*, 2024 ONCPA 3.

⁸ *Banerjee v CPA Ontario (2020)*.

circumstances” criteria in section 24 of Regulation 6-2 relates to a situation “that was not contemplated when the decision or order was made ... but is generally understood to be a substantial, unusual, unanticipated and involuntary situation or circumstance.” The Panel in that case found that Banerjee had failed to establish that his change in financial circumstances obstructed or impeded the purpose or intent of the order, or that or that it amounted to a “material change of circumstances” that prevented him from complying with or fulfilling the order.

Applying the Conditions for Reconsideration to the grounds raised by the Applicant

[44] The Panel found that none of the grounds⁹ raised by the Applicant in his motions for reconsideration satisfied any the criteria for reconsideration.

[45] As noted above with respect to the 2020 Decision, pursuant to Section 24 of Regulation 6-2, the Applicant must establish on a balance of probabilities that it (or a part of it) is no longer legally valid or enforceable, or that there has been a material change in circumstances that has impacted the decision (or part of it) by:

- (a) Making the decision unnecessary,
- (b) Obstructing or impeding its purpose and intent, or
- (c) Making it incapable of being reasonably complied with or fulfilled.

[46] In his Notice of Motion seeking reconsideration of the 2020 Decision, the Applicant submitted that “the decision will result in a miscarriage of justice” and raised the following grounds in support of the motion:

1. *The record of email exchanges between the Applicant and CPA Ontario shows that the Applicant did cooperate with the investigation, and any misunderstandings were due to the Applicant not having counsel and English not being his first language.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2020 Decision (or part of it) by making it unnecessary, obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant’s arguments raised in this ground constitute a challenge to the correctness of the 2020 Decision and represent an attempt to relitigate that decision. If these arguments had merit, they could have grounded an appeal of the 2020 Decision, but they are not valid grounds for a motion for reconsideration.

⁹ The enumeration of the Applicant’s grounds in these Reasons attempts to accurately capture the arguments made by the Applicant; they are in some cases re-phrased or combined in these Reasons differently than in the Applicant’s materials, with the objective of clarity and readability. The enumeration does not include arguments made by the Applicant in written and oral submissions that were unrelated to the 2020 or 2022 Decision (i.e. that Harris and Kucey improperly collaborated on their affidavits in relation to the Motion for Reconsideration) or that were *prima facie* wrong in law (i.e. that revocation of his membership was a violation of his right to work in his chosen field as protected by section 7 of the *Charter*, a position definitively rejected by the Supreme Court of Canada in, among other cases, *Reference re ss. 193 and 195.1(1) of the Criminal Code (Man)*, [1990] 1 S.C.R. 1123 at p. 1179).

2. *The Applicant did not fail to provide documents as he no longer had access to them.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2020 Decision (or part of it) by making it unnecessary, by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant's argument raised in this ground constitutes a challenge to the correctness of the 2020 Decision and represents an attempt to relitigate that decision. If the argument had merit, it could have grounded an appeal of the 2020 Decision, but it is not a valid ground for a motion for reconsideration.

3. *The Applicant was under "undue influence and coercion exerted by the PCC's counsel" when he signed the ASF in which he admitted to the allegations.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2020 Decision (or part of it) by making it unnecessary, by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all since the alleged undue pressure is said to have occurred before the 2020 hearing. The Applicant had the opportunity to resile from the ASF and deny the allegations at the 2020 hearing if he felt he was subject to undue pressure. The Applicant raised this issue as a ground in his appeal, which he abandoned. This ground represents an attempt to relitigate the 2020 Decision, and is not a valid ground for a motion for reconsideration.

4. *The Applicant was interrupted by the Chair of the Panel during the 2020 hearing, which prevented the Applicant from presenting his case, and the Applicant was not given enough time in the hearing to respond to the PCC's questions.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2020 Decision (or part of it) by making it unnecessary, by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant had the opportunity to seek relief, such as additional time, at the 2020 hearing if he felt he needed additional time to present his case or respond to questions. The Applicant could also have raised these issues as grounds in his appeal of the 2020 Decision, which he abandoned.

[47] As noted above with respect to the 2022 Decision, pursuant to Section 24 of Regulation 6-2, the Applicant must establish on a balance of probabilities that it (or a part of it) is no longer legally valid or enforceable, or that there has been a material change in circumstances that has impacted the decision (or part of it) by:

- (a) Obstructing or impeding its purpose and intent, or
- (b) Making it incapable of being reasonably complied with or fulfilled.

[48] Because the 2022 decision is less than five years old, in addition to meeting one of the above conditions, the Applicant must also establish on a balance of probabilities that the decision (or a part of it) will result in a miscarriage of justice that may be prevented by the reconsideration.

[49] In his Notice of Motion for reconsideration of the 2022 Decision, the Applicant submitted that “the circumstances and evidence presented” at the hearing should be re-evaluated to “prevent the miscarriage of justice”, based on the following grounds:

1. *The Discipline Committee failed to ask the Applicant to provide a sample of his handwriting for analysis and this would have helped the expert conduct a thorough assessment.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The ground appeared to be based on a misapprehension, among other things, of the role of the Discipline Committee, and of the role of a party who calls an expert witness. This ground constitutes a challenge to the correctness of the 2022 Decision and represents an attempt to relitigate that decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

2. *The Discipline Committee did not appreciate the evidence of a witness, SP, who the Applicant says clarified that the Applicant was no longer employed at ARR and that there was another individual with the same name working at ARR.*

The Panel found that this ground was not based on a material change in circumstances that had impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground does not reference a change in circumstances at all. The ground appears to be based on a misapprehension, among other things, of the role of the Discipline Committee, and of the role of a party who wishes to present evidence at a hearing. The Applicant did not call SP at the 2022 hearing, but appears to have sought reconsideration of the 2022 decision based on what evidence SP would have given if he had been called by the Applicant. This ground constitutes a challenge to the correctness of the 2022 Decision and represents an attempt to relitigate that decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

3. *The name “Muhammad Ali” did not necessary refer to the Applicant, and the Discipline Committee’s reliance on this name appearing on the ARR website was insufficient evidence for it to find that the Applicant was associated with ARR.*

The Panel found that this ground was not based on a material change in circumstances that had impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or

fulfilled. The Panel found that this ground did not reference a change in circumstances at all. This position could have been taken by the Applicant at the 2022 hearing; by asserting it in this motion he was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

4. *The “plea of guilt in 2020” resolved the case and acknowledged his connection with ARR, and signified that the matter was conclusively settled.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The ground appears to be based on a misapprehension that having been found guilty of professional misconduct in a hearing, the Applicant would be immune from prosecution for other instances of professional misconduct. The Applicant could have taken that position at the 2022 hearing; by asserting it in this motion the Applicant was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

5. *The Discipline Committee provided unequal scrutiny to the evidence of the complainant BV by choosing not to question BV.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The ground appears to be based on a misapprehension that it was the responsibility of the Discipline Committee to question the witness. The Applicant was present and represented at the hearing and had the opportunity to question BV on any relevant subject area. This ground constitutes a challenge to the correctness of the 2022 Decision and represents an attempt to relitigate that decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

6. *The penalty imposed was excessive and the Discipline Committee did not consider other penalties.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant made representations at the 2022 hearing with respect to appropriate penalty, which were not accepted by the Panel of the Discipline Committee hearing the matter. The Applicant was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

7. *The PCC had failed to seek a settlement agreement with the Applicant before commencing the allegations and investigation, denying the Applicant “a fair opportunity to rectify any concerns.”*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The ground appears to be based on a misapprehension that the Applicant had a right to a settlement agreement. Rather, the Applicant had an obligation to cooperate with the CPA investigation and to bring his conduct into compliance with the Code.

8. *The Applicant had disassociated himself from ARR as early as February 2017, based on evidence that he had transferred ownership to his daughters at that time.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant asserted this ground during the course of the 2022 hearing, before admitting to the allegation that he had improperly associated with ARR. In its 2022 Decision, the Panel found the Applicant’s evidence that he was not associated with ARR during the relevant period to be “unpersuasive and not credible.” It found the Applicant’s evidence on this point “was contrary to the documentary evidence, and laden with inconsistencies.”¹⁰ In pursuing this ground the Applicant was attempting to relitigate issues that were decided in the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

9. *The Discipline Committee placed reliance on the “unverified complaints” of the complainant BV, accepting his ‘unverified’ verbal statement during the hearing.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Panel in the 2022 hearing explicitly accepted BV’s testimony, which was given under oath. By challenging the Panel’s finding, the Applicant was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

10. *The Discipline Committee cited the case of Bellamy (2005) where the respondent was found to have violated Rule 409 of the Code, but was not revoked.*

As with ground #6 above relating to penalty, the Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of

¹⁰ 2022 Decision at para. 39.

being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant made submissions at the 2022 hearing with respect to appropriate penalty, which were not accepted by the Panel of the Discipline Committee hearing the matter. The Applicant was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

11. *The Discipline Committee cited the case of Sweeney (2019) where the respondent was found to be ungovernable for different reasons than those for which the panel in the 2022 Decision found the Applicant to be ungovernable. The Discipline Committee should have considered his mitigating circumstances and should not have found him to be ungovernable.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Respondent's submissions about ungovernability were not accepted by the Panel at the 2022 hearing; the Respondent was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

12. *BV's T2 Return omitted the Applicant's name and designation.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. To the extent that the Applicant appeared to be suggesting that this allegation was relevant to the 2022 Decision, he was attempting to relitigate that decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

13. *The investigator Harris acknowledged her lack of knowledge and unfamiliarity with the rules, improperly acted as support for the PCC counsel, was not a credible witness, was not independent, and was improperly influenced by the PCC.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant could have argued this position during the 2022 hearing. He was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

14. *The Applicant's dedication and intent to retain his licence were not recognized by the Discipline Committee.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose

and intent, or by making it incapable of being reasonably complied with or fulfilled. The Panel found that this ground did not reference a change in circumstances at all. The Applicant made full submissions on penalty during the 2022 hearing and his position on penalty was not accepted by the Panel. He was attempting to relitigate the 2022 Decision. If the argument had merit, it could have grounded an appeal of the 2022 Decision, but it is not a valid ground for a motion for reconsideration.

[50] While not included in either of his Notices of Motion, the Applicant raised the following additional grounds in his written argument and/or oral submissions:

1. *Other CPA Ontario members were in breach of section 409 of the Code but were not prosecuted for this breach.*

The Panel found that this ground was not based on a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. The Applicant's position that he only became aware of the alleged fact after the 2022 Decision does not amount to a material change in circumstances, let alone one that impacted the 2022 Decision. Whether other CPAs were prosecuted for alleged violations of section 409 is not relevant to the finding that the Applicant violated section 409. By raising this argument, the Applicant was attempting to relitigate the 2022 Decision.

2. *The Applicant only realized after the 2020 and 2022 hearings that the original complaint against him was not signed, and this should have invalidated the entire investigation and prosecution against him.*

The Panel found that the Applicant's belated realization of a fact, evident in a document provided to him in advance of the hearings, did not constitute a material change in circumstances – let alone one that impacted either decision (or part of it) by making it unnecessary, by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. It is not a material change of circumstances if a litigant thinks of an argument they could have made after the conclusion of the litigation. Leaving aside the questionable relevance of the Applicant's belated realization, by raising this argument, the Applicant was attempting to relitigate the 2020 Decision and the 2022 Decision.

3. *The Applicant's membership in the Association of Chartered Certified Accountants UK ("ACCA") was revoked in August of 2023 as a result of the revocation of his membership in CPA Ontario.*

In its decision, the ACCA considered all sanctions less than revocation and determined that given the seriousness of the Applicant's misconduct, his lack of insight, and the fact that he obtained his ACCA membership solely on the basis of his CPA Ontario membership, it was necessary to revoke his membership in order to protect the public and maintain public confidence in the profession.¹¹ The Panel found that while this was a change in circumstances, it was not a material change in circumstances that

¹¹ Exhibit 5 to the affidavit of Patricia Harris, Motion Record of the PCC in relation to the 2022 Decision.

impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. Rather, the decision of ACCA to revoke the Applicant's membership based on the Discipline Committee's 2022 Decision was entirely consistent with the purpose and intent of that decision, which found that revocation of his membership was necessary to protect the public interest and the reputation of the profession.

4. *The Applicant's health conditions led him to admit allegations of misconduct he could otherwise have disputed.*

Throughout the hearing of the motions the Applicant made references to, but did not present evidence of, his health conditions at various times. It was not clear to the Panel how these arguments could ground a motion for reconsideration of the 2020 Decision or 2022 Decision. On November 9, 2021, the Applicant was granted an adjournment based on medical reasons,¹² and upon resumption the Applicant did not raise further health issues. The Applicant appeared to take the position that he had admitted to the misconduct only because of his health issues, but as his health improved, he wanted to challenge the findings against him which he considered to be unjust. The Panel found that while the Applicant's improved health was a change in circumstances, it was not a material change in circumstances that impacted either Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. In the 2022 Decision, the Panel found that the evidence supported findings of misconduct against the Applicant, regardless of his admission of misconduct. By taking the position that he only admitted the misconduct because he was unwell, the Applicant improperly sought to relitigate the findings of misconduct made against him.

5. *The Applicant is not in a financial position to comply with the fine or costs order of the 2022 Decision.*

The Applicant made several references to, but did not present evidence of, his financial situation, and the impact of his revocation on his ability to earn income. The Panel found that while evidence of the Applicant's worsening financial circumstances (if such evidence existed) would be a change in circumstances, it would not constitute a material change in circumstances that impacted the 2022 Decision (or part of it) by obstructing or impeding its purpose and intent, or by making it incapable of being reasonably complied with or fulfilled. As the Panel found in *Banerjee*, the adverse impact of penalties for professional misconduct is consistent with the very purpose and intention of those penalties, which include specific and general deterrence. Further, the foreseeable inability to earn income as a CPA after revocation of membership does not constitute a material change of circumstances justifying reconsideration of an order revoking membership.

¹² *Chartered Professional Accountants of Ontario v Ali*, [2021 ONCPA 27](#), Reasons for the Adjournment Decision and Order Made November 9, 2021.

Summary of the Panel's findings in respect of the Motions for Reconsideration

- [51] To summarize the Panel's findings with respect to the motion to reconsider the 2020 Decision, the Panel found that the Applicant failed to establish, on a balance of probabilities, that the decision, or part of it, was no longer legally valid or enforceable. The Applicant did not identify this as a ground for his Motion for Reconsideration, presented no evidence that the decision was no longer legally valid or enforceable, and made no arguments that it was no longer legally valid or enforceable. The fact that the Applicant had complied with the 2020 Decision would have undermined such an argument in any case.
- [52] The Panel found that the Applicant failed to establish, on a balance of probabilities, that there had been a material change in circumstances that impacted the 2020 Decision (or part of it) in one of the following ways: it made it unnecessary; it obstructed or impeded its purpose and intent, or it made it incapable of being reasonably complied with or fulfilled. The Panel found that none of the grounds raised by the Applicant amounted to a change in circumstances at all, let alone a material change in circumstances that that made the order unnecessary, impeded its purpose and intent, or made it incapable of being fulfilled.
- [53] To summarize the Panel's findings with respect to the motion to reconsider the 2022 Decision, the Panel found that the Applicant failed to establish, on a balance of probabilities, that the decision, or part of it, was no longer legally valid or enforceable. The Applicant did not identify this as a ground for his Motion for Reconsideration, presented no evidence that it was no longer legally valid or enforceable, and made no arguments that it was no longer legally valid or enforceable.
- [54] The Panel found that the Applicant failed to establish, on a balance of probabilities, that there had been a material change in circumstances that impacted the 2022 Decision (or part of it) in one of the following ways: it obstructed or impeded its purpose and intent, or it made it incapable of being reasonably complied with or fulfilled. The Panel found that none of the grounds raised by the Applicant in his Notice of Motion amount to a change of circumstances at all, let alone a material change in circumstances that that impeded the order's purpose and intent, or made it incapable of fulfilled.
- [55] The only grounds of the Applicant which relied on a change of circumstances were those raised in argument relating to the impact on him of his revocation by CPA Ontario, his financial circumstances and his health circumstances. As addressed above, the Panel found that the Applicant failed to present evidence of his financial and health circumstances. Furthermore, neither an improvement in the Applicant's health, nor the foreseeable negative financial impact of revocation of his membership in CPA Ontario, would constitute a material change in circumstances that impeded the order's purpose and intent, or made it incapable of being complied with.
- [56] Because the Applicant failed to establish that any of the conditions set out in subsections 24.1.2, 24.1.3, or 24.1.4 of Regulation 6-2 existed, the Panel did not need to consider whether, in addition to those conditions being met, the 2022 Decision also would result in a miscarriage of justice that could be prevented by the reconsideration. The Applicant argued that due to what he said were errors in the 2022 Decision, he was a victim of miscarriages of justice. The Panel understands that miscarriage of justice most broadly

refers to a grossly unfair outcome or procedural step in a judicial or administrative proceeding. Had the Panel needed to address the question of whether the 2022 Decision resulted in a miscarriage of justice, it would have found that the Applicant failed to establish on a balance of probabilities that this criterion had been met.

[57] The Applicant's misplaced arguments that he was a victim of a miscarriage of justice reflected his attempt to use the Motions for Reconsideration to relitigate the 2020 Decision and 2022 Decision. He argued that both the 2020 Decision and 2022 Decision included errors and overlooked facts. During cross-examination, the Applicant agreed that he brought the Motions for Reconsideration because he disputed the Panel's findings against him in each of those decisions. He contested the findings that he had failed to cooperate with the CPA investigation, that he obstructed the investigation, that his answers were evasive and deceiving, and that he had improperly associated with ARR. He asserted that he wanted a "*de novo* review" and "to leave no stone unturned" so that he "could have justice." Whereas the Applicant submitted that challenging these decisions "from a different angle" did not amount to relitigation, the Panel found that this was exactly what he was attempting to do through his Motions for Reconsideration.

VIII. ORDER

[58] The Applicant's motions for reconsideration are dismissed. The 2020 Decision and 2022 Decision are confirmed in whole.

[59] In respect of costs,

1. The Professional Conduct Committee ("the Responding Party") may provide written submissions and a costs outline respecting the costs of the motions to Muhammad Ali ("the Moving Party") and file the submissions with the Tribunals Office within ten (10) business days from the date of this Order;
2. The Moving Party may provide responding written submissions respecting the costs of the motions to the Responding Party and file the submissions with the Tribunals Office within ten (10) business days from his receipt of the Responding Party's submissions; and
3. Each of the parties' written submissions, not including books of authorities, shall not exceed 2,500 words.

DATED this 16th day of September, 2025



Alexandra Finkel, CPA, CA
Discipline Committee – Deputy Chair

Members of the Panel

Camille Glover, CPA, CA
Jana Marečková, Public Representative

Independent Legal Counsel

John Dent, Barrister & Solicitor