

SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974

Case No. 12746-2025

BETWEEN:

SOLICITORS REGULATION AUTHORITY LTD

Applicant

and

SOHAM NITIN PANCHAMIYA

Respondent

Before:

Ms T Cullen (in the Chair)

Mr R Nicholas

Mr C Childs

Date of Hearing: 17 December 2025

Appearances

Jonathan White, solicitor of Blake Morgan LLP, 6 New Street Square, London RC4A 3DJ, for the Applicant.

Tanveer Qureshi, counsel of Libertas Chambers, 20 Old Bailey, London EC4M 7AN, instructed by Saunders Law, for the Respondent.

JUDGMENT

Allegations

1. The allegation against the Respondent, Soham Nitin Panchamiya, made by the Solicitors Regulation Authority Ltd (“SRA”) were that, whilst in practice as a Solicitor at Reed Smith (“the Firm”):
 - 1.1 Between 22 September 2023 to 13 November 2023, he falsely claimed to the Firm that he had been diagnosed with cancer, and was undergoing treatment. In doing so, he breached any or all of:
 - 1.1.1 Principle 2.1.2 of the Overseas and Cross-Border Practice Rules (2019) (“the Principles”),
 - 1.1.2 Principle 2.1.4 of the Principles;
 - 1.1.3 Principle 2.1.5 of the Principles.
 - 1.2 On or around 19 October 2023, he provided the Firm with a falsified medical report concerning his purported cancer diagnosis and treatment, and his ability to work. In doing so, he breached any or all of:
 - 1.2.1 Principle 2.1.2 of the Principles;
 - 1.2.2 Principle 2.1.4 of the Principles;
 - 1.2.3 Principle 2.1.5 of the Principles.

Executive Summary

2. Mr Panchamiya admitted all the allegations, including that his conduct had been dishonest. It was submitted that exceptional circumstances applied such that striking Mr Panchamiya off the Roll would be a disproportionate sanction. The Tribunal determined that exceptional circumstances were not made out. Accordingly, the only appropriate and proportionate sanction was to strike Mr Panchamiya off the Roll.

Documents

3. The Tribunal reviewed all the documents submitted by the parties, which included (but was not limited to):
 - Rule 12 Statement and Exhibit JD1 dated 17 March 2025
 - The Respondent's Answer and Exhibits dated 19 May 2025
 - Applicant's Schedule of Costs dated 8 December 2025

Professional Details

4. Mr Panchamiya was born in 1992 and was a solicitor, having been admitted to the Roll in September 2017. He held a current unconditional practising certificate and was a partner at TLP Advisors FZ-LLC, a foreign law practice.

Factual Background

5. Mr Panchamiya was employed by the Firm from 13 January to 10 October 2019, and from 11 October 2021 to 11 January 2024. On 22 September 2023, Mr Panchamiya emailed his line manager, Sachin Kerur, stating:

“...Is it possible for me to take next week off as annual leave? Unfortunately, my cancer is back and I’m not handling it very well. There’s a lot of doctors’ appointments and I don’t think I’ll be able to focus on work while dealing with this news. Would appreciate if you can keep this between us, I’ll be telling James separately. However if needed I can work from home.”

6. In his reply of the same day, Mr Kerur stated: “Yes of course”. Mr Panchamiya responded: “... I’m getting admitted tomorrow for my surgery to take the thing out (third time’s the charm!) ...”

7. As a result of the content of the email, Mr Kerur informed the firm’s Human Resources Manager, Lyndsay Marran, of the health status of Mr Panchamiya.

8. On 2 October 2023, Ms Marran held a telephone call with Mr Panchamiya in order to receive an update from him in respect of the ongoing cancer treatment. During this call, Mr Panchamiya told Ms Marran that he was:

“Technically clear of spine cancer, after surgery to remove a lump from his spine. Currently undergoing preventative chemo treatment. The third time have had cancer; I’ve had two instances of regrowth. Has scans every month to monitor and this time it was caught early and removed. Intensity of treatment only over the next month or so and then process of weaning off until new year. Arranges chemo early on Saturday morning so can recover over the weekend.”

9. He also stated that he was “in a population of about 3% whereby the spine cancer hasn’t grown from another cancer.”

10. Additionally, Mr Panchamiya stated that he did not agree with the doctors’ diagnosis nor how they wanted to treat him. In essence, Mr Panchamiya explained that he just wished to continue working albeit with slightly shorter days. On 5 October 2023 at 16:21, Mr Panchamiya emailed Ms Marran and stated the following:

“I don’t think there is any need for a follow up call. Like I mentioned, currently I am not taking any sick leave and my preferred approach is to proceed as business as usual. If something comes up that materially impacts my work (or is likely to), I will come to you to revisit this discussion until then I would like us to move forward with no further discussion on this matter”.

11. Ms Marran acknowledged that email but explained that as a responsible employer, they would need to receive the medical advice so they could support Mr Panchamiya in the best possible way. She asked for the medical certificate to be sent through by Mr Panchamiya on 9 October 2023.

12. In an email of 5 October 2023 to Ms Marran, Mr Panchamiya stated:

“I will not be sharing any medical information until it becomes absolutely necessary, which it will not do. This is a blip. It will be over by January. If you want me to sign some kind of liability waiver, happy to do so.”

13. On 10 October 2023, Ms Marran emailed the Respondent confirming that the Firm could not engage in any sort of ‘waiver’ due to local employment law. She also asked if the requested medical information could be sent through to her by him. Mr Panchamiya did not reply to this email, and Ms Marran followed it up by an email on 12 October 2023. Mr Panchamiya replied to Ms Marran on the same date stating: *“I have decided to stop treatment, so I am all good now. No further action needed.”*
14. Ms Marran replied the next day, asking for a meeting with Mr Panchamiya and his line manager with a suggested date and time of 16 October 2023 at 11am. Mr Panchamiya replied to Ms Marran that the next two weeks were difficult due to ongoing work issues. In response Ms Marran stated that it was not a meeting that could be postponed and offered a number of alternative dates and times.

16 October 2023 Meeting

15. A meeting took place between Mr Panchamiya, Mr Kerur and Ms Marran on 16 October 2023 in order to discuss Mr Panchamiya’s medical condition and his fitness to work.
16. Mr Kerur told Mr Panchamiya that Mr Panchamiya’s diagnosis had:

“...triggered a lot for me and of course we want to support you... from an employment law perspective we need to ensure compliance in terms of duty of care. It is unusual for an employee to not accept the firm offer of support in such situations”.
17. Mr Panchamiya stated he did not want to share any medical information and that it was *“my thing to go through”*. Mr Panchamiya explained that the illness was pre-cancerous and that he required the treatment because it was reoccurring but there was *“...no data to show that this treatment prevents cancer returning. It is unpredictable”*.
18. By way of further explanation, Mr Panchamiya stated that he had been treated with low-level radiation on his lower back. He had consulted an Indian doctor who stated the chemotherapy would not ‘guarantee anything’ and therefore he had decided to cease any more treatment.
19. Mr Panchamiya went on further to explain that the issue had been caught in a routine four to six weekly scan and the treatment he had undergone was preventative.
20. During the meeting, it was reiterated to Mr Panchamiya that due to local employment laws, a fit to work certificate was required. Mr Panchamiya stated that he would not go to his current doctor for this but he was willing to obtain such a certificate from another doctor that worked in the same hospital as his oncologist.

The Medical Report

21. In an email to Ms Marran dated 19 October 2023, Mr Panchamiya stated:

“Hi Lyndsay

I got my blood test, ultrasounds and other tests completed on Tuesday and Doctor Ziade (Oncology - HMS Garhoud) has provided the attached letter today.

As mentioned I am a very private person, I would like this report to remain limited to you and only you. It confirms what I discussed with you and Sachin earlier this week.

I hope that this will be enough and we will never have to discuss this again.”

22. Attached to this email was a medical certificate apparently signed by Doctor Mohamad Azzan Ziade which was electronically signed on 19 October 2023 at 20:49, the email having been sent at 19:16. The medical report stated the following:

“Patient is a 31 year old male with multiple previous instances of what appeared to be early stage osteosarcoma. Latest procedure on 22 September was reportedly successful. Preventative radiotherapy was strongly recommended by patient’s physician, patient started treatment but chose not to continue. Latest blood reports and ultrasound show the patient has no immediate threats. Given patient history, heavy monitoring through frequent testing is recommended as guided by his primary physician. As patient is not undergoing treatment, he appears healthy and is fit for work.”

23. Within the medical report, the doctor’s name was stated to be ‘Dr Mohamad Azzan Ziade’ and ‘Dr Mohamad Azzam Ziade’.
24. Due to the appearance of the medical report from Doctor Ziade, Ms Marran had some concerns as to its authenticity. She noted that the Doctor’s name was spelt inconsistently, the licence number of Doctor Ziade did not align with the Doctor at the hospital, and the departmental name was spelt incorrectly.
25. In addition to these concerns, Ms Marran also noted that there were differing font sizes and the formatting appeared to indicate inconsistencies with how she would expect the document to appear.
26. On 25 October 2023, Ms Marran emailed Doctor Ziade asking for confirmation that the report purportedly produced by him was, in fact, a true copy of any report that he had provided.
27. On 31 October 2023, Mr Kerur received a telephone call from Doctor Ziade. During this call, Doctor Ziade stated that whilst Mr Panchamiya was on the hospital’s system, he had not prepared any report and he had not signed ‘anything’.

28. Doctor Ziade did confirm that he had assessed Mr Panchamiya on one occasion in order to provide a fitness report and had sent him for an ultrasound and blood tests, but all results were negative and there was certainly no indication of any disease.
29. Doctor Ziade went on to confirm to Mr Kerur that no reports had been generated on his system for Mr Panchamiya, nor had he signed any such report. Doctor Ziade confirmed that if there was a report in existence that apparently was signed by him, then it was a “*forgery*”.
30. Mr Kerur confirmed this recollection in an email to a number of the Firm’s Human Resources team on 1 November 2023.
31. On 13 November 2023, Mr Panchamiya attended an investigation meeting along with Mr Kerur and Ms Marran. The meeting was to discuss the concerns that the Firm had in respect of the suggested medical condition of Mr Panchamiya.
32. During this meeting Mr Panchamiya confirmed that he had made a:
- “...big mistake for which I am sorry. I did get the diagnosis, but it is straightforward, I just freaked out. I will attend a doctor appointment of your choice, I know I messed up so much and I didn’t want to this year. I have been in denial”.*
33. Following this meeting, Mr Panchamiya was suspended by the Firm.

Findings of Fact and Law

34. The Applicant was required to prove the allegations on the balance of probabilities. The Tribunal had due regard to its statutory duty, under section 6 of the Human Rights Act 1998, to act in a manner which was compatible with **the Respondent’s** rights to a fair trial and to respect for his private and family life under Articles 6 and 8 of the European Convention for the Protection of Human Rights and Fundamental Freedoms.

Dishonesty

The test for dishonesty was that set out in Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67 at [74] as follows:

“When dishonesty is in question the fact-finding Tribunal must first ascertain (subjectively) the actual state of the individual’s knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the factfinder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest.”

35. When considering dishonesty, the Tribunal firstly established the actual state of the Respondent's knowledge or belief as to the facts, noting that the belief did not have to be reasonable, merely that it had to be genuinely held. It then considered whether that conduct was honest or dishonest by the standards of ordinary decent people.

Integrity

The test for integrity was that set out in Wingate and Evans v SRA and SRA v Malins [2018] EWCA Civ 366, as per Jackson LJ:

“Integrity is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members ... [Professionals] are required to live up to their own professional standards ... Integrity connotes adherence to the ethical standards of one's own profession”.

36. **Allegation 1.1 - Between 22 September 2023 to 13 November 2023, he falsely claimed to the Firm that he had been diagnosed with cancer and was undergoing treatment. In doing so, he breached any or all of: Principles 2.1.2, 2.1.4 and 2.1.5 of the Principles.**

The Applicant's Case

- 36.1 Principle 2.1.2 required Mr Panchamiya to behave *“in a way that upholds public trust and confidence in the solicitor's profession of England and Wales and in the legal services provided by authorised persons.”*
- 36.2 Mr White submitted that Mr Panchamiya was in a position of trust and responsibility as a solicitor and he was responsible for ensuring that information he produced was accurate. Members of the public would expect a solicitor to act in a straight-forward and transparent manner with colleagues, and other members of the profession. This clearly included not providing information that they know to be inaccurate and correcting any misleading impression that may have been caused by that information. By his actions, Mr Panchamiya abused the trust placed in him by his colleagues, members of the public, and the profession. Accordingly, he did not conduct himself in a manner that maintained public trust in him and the provision of legal services, and therefore breached Principle 2.1.2 of the Principles.
- 36.3 Principle 2.1.5 required Mr Panchamiya to act with integrity. Mr White submitted that a solicitor acting with integrity would not have informed colleagues that they had been diagnosed with cancer, nor that they were receiving treatment for the same when this was untrue.
- 36.4 Further, a solicitor acting with integrity would not have allowed their colleagues to continue with their ongoing misunderstanding of the solicitor's medical condition. Even if it was to his detriment, Mr Panchamiya had numerous opportunities to militate the consequences of his conduct, by confirming the true medical position to his colleagues. In conducting himself as he had, Mr Panchamiya had failed to act with integrity in breach of 2.1.5 of the Principles.

36.5 Principle 2.1.4 required Mr Panchamiya to act with honesty. Mr White submitted that from the time that Mr Panchamiya emailed Mr Kerur on 22 September 2023, and until 13 November 2023, he knew or believed the following matters.

- That a diagnosis of cancer had not been made in respect of him;
- That he had repeatedly provided the Firm with information that he knew to be untrue, including that he would be having surgery and that he had decided to stop treatment in circumstances where he had not been diagnosed with cancer.
- Stating to his colleagues that he had been diagnosed with cancer was untrue, and his colleagues would likely be misled as to his medical condition;
- That the information he gave regarding the purported diagnosis would be given additional credence by the explanations that he gave regarding the treatment he had received, and the detail of the cancer that he said that he had;

36.6 Mr White submitted that Mr Panchamiya having stated that he had cancer on 22 September 2023, had provided elaborate detail in relation to his alleged condition, all of which was deliberately untrue, in order to support the false diagnosis. Given his state of knowledge and belief, Mr Panchamiya acted dishonestly by the standards of ordinary decent people. Ordinary decent people would consider it dishonest for a solicitor to knowingly inform colleagues that he had been diagnosed with a serious condition, and was receiving treatment for the same, when that was not the case.

36.7 This state of knowledge and belief continued for a period of nearly two months, during which time Mr Panchamiya had numerous opportunities to inform the Firm of the real situation in respect of his health. He failed to do so.

36.8 Mr White submitted that it was plain that Mr Panchamiya's conduct had been dishonest in breach of Principle 2.1.4.

The Respondent's Case

36.9 Mr Panchamiya admitted allegation 1.1 in its entirety, including that his conduct had been dishonest.

The Tribunal's Findings

36.10 The Tribunal found allegation 1.1 proved on the facts and evidence. The Tribunal was satisfied that Mr Panchamiya's admissions were properly made.

37. **Allegation 1.2 - On or around 19 October 2023, he provided the Firm with a falsified medical report concerning his purported cancer diagnosis and treatment, and his ability to work. In doing so, he breached any or all of: Principles 2.1.2, 2.1.4 and 2.1.5 of the Principles.**

The Applicant's Case

- 37.1 Mr White submitted that the provision of the medical report was in response to the Firm requiring it to ensure that it complied with local employment laws. The provision of the document could have meant that the Firm acted on incorrect information, which could have caused reputational and regulatory issues. Members of the public would not expect a solicitor to provide a medical report knowing that the contents of that report were untrue. In doing so, Mr Panchamiya had not conducted himself in a manner that maintained public trust in him and in the provision of legal services. Such conduct, it was submitted, thus breached Principle 2.1.2.
- 37.2 Mr Panchamiya's conduct also lacked integrity in breach of Principle 2.1.5, his conduct having failed to achieve expected standards. A solicitor acting with integrity would not supply a report to his employer that he knew contained information which was untrue.
- 37.3 Mr White submitted that when sending the 19 October 2023 email attaching the medical report, Mr Panchamiya knew:
- The Firm required a medical report to ensure that it complied with local employment laws;
 - That the Firm had asked for a medical report regarding his medical status;
 - That he had informed the Firm that he had been diagnosed with cancer;
 - He had not been diagnosed with cancer;
 - He had not been assessed by Dr Ziade in respect of having cancer;
 - By providing the Firm with an amended version of an existing medical report, for an unconnected condition, to create a suggestion that he had been diagnosed with cancer, he would create a misleading impression that he had been diagnosed with cancer;
 - That the medical report was on official headed paper from the hospital, and appeared to have been signed by a doctor, which would likely cause the recipient to assume the doctor had assessed Mr Panchamiya and diagnosed him with cancer;
 - That he had amended the report so that it confirmed (i) his cancer diagnosis and treatment and (ii) confirmed that Mr Panchamiya was fit to return to work without adjustment
 - The Firm would rely on the content of the medical report.
- 37.4 Given this state of knowledge and belief, Mr Panchamiya acted dishonestly by the standards of ordinary decent people. Ordinary decent people would consider it dishonest for a solicitor to provide a falsified report knowing that it was an amended version of an existing document to suggest that they have a serious medical condition and, thereafter, to continue that dishonest conduct by allowing that impression to

continue. In so doing, Mr Panchamiya's conduct was dishonest in breach of Principle 2.1.4 of the Principles.

The Respondent's Case

37.5 Mr Panchamiya admitted allegation 1.2 in its entirety, including that his conduct had been dishonest.

The Tribunal's Findings

37.6 The Tribunal found allegation 1.2 proved on the facts and evidence. The Tribunal was satisfied that Mr Panchamiya's admissions were properly made.

Previous Disciplinary Matters

38. No previous matters before the Tribunal.

Exceptional Circumstances and Sanction

39. On 7 November 2025, the Applicant applied for permission to make submissions on sanction. Mr Panchamiya had served a medical report from Dr Anand upon which he wished to rely in support of the contention that this was a case in which exceptional circumstances applied such that striking Mr Panchamiya off the Roll would be a disproportionate sanction. The Respondent agreed with the application. The Tribunal granted the application. The parties gave both written and oral submissions with regards to sanction.

40. Submissions

The Applicant's Submissions

40.1 Mr White submitted that the Applicant took issues of mental health seriously and did not seek to minimise Mr Panchamiya's health condition or personal circumstances. The Applicant did not seek to challenge the clinical findings of Dr Anand and thus had not commissioned its own expert report.

40.2 Mr White directed the Tribunal to paragraphs 7, 28, 32, 38 and 39 Guidance Note on Sanction (11th Edition). Those paragraphs addressed the purpose of sanction, dishonesty and issues of personal mitigation. The Guidance Note can be accessed here:

- Guidance Note on Sanction [[here](#)]

40.3 Mr White submitted that the Tribunal should have regard to relevant authorities. At paragraph 13 of *Solicitors Regulation Authority v Sharma* [2010] EWHC 2022 (Admin), Coulson J identified the following principles:

“(a) Save in exceptional circumstances, a finding of dishonesty will lead to the solicitor being struck off the roll, see Bolton and Salisbury. That is the normal and necessary penalty in cases of dishonesty, see Bultitude. (b) There will be a small residual category where striking off will be [sic] a disproportionate

sentence in all the circumstances, see Salisbury. (c) In deciding whether or not a particular case falls into that category, relevant factors will include the nature, scope and extent of the dishonesty itself; whether it was momentary, such as Burrowes, or over a lengthy period of time, such as Bultitude; whether it was a benefit to the solicitor (Burrowes), and whether it had an adverse effect on others”.

- 40.4 At paragraph 24 of *R (on the application of the Solicitors Regulation Authority) v Imran* [2015] EWHC 2572 (Admin), Dove J held:

“Clearly, at the heart of any assessment of exceptional circumstances, and the factor which is bound to carry the most significant weight in that assessment, is an understanding of the degree of culpability and the extent of the dishonesty which occurred. That is not only because it is of interest in and of itself in relation to sanction but also because it will have a very important bearing upon the assessment of the impact on the reputation of the profession which Sir Thomas Bingham MR (as he then was) in Bolton identified as being the bedrock of the tribunal's jurisdiction. I therefore accept Mr Williams's submission as to the importance of the tribunal investigating and finding the degree of culpability or dishonesty in each individual case.”

- 40.5 At paragraph 29 of *Imran*, Dove J noted:

“But in my view it is not possible when assessing exceptional circumstances simply to pick off the individual features of the case. It is necessary, as the tribunal did, to record and stand back from all of those many factors, putting first and foremost in the assessment of whether or not there are exceptional circumstances the particular conclusions that had been reached about the act of dishonesty itself. The fact that many solicitors may be able to produce testimonials and may immediately confess the dishonest behaviour is certainly relevant to the determination of whether or not it is an exceptional case, but is not a factor that is likely to attract very substantial weight. Of far greater weight would be the extent of the dishonesty and the impact of that dishonesty both on the character of the particular solicitor concerned but, most importantly, on the wider reputation of the profession and how it impinges on the public's perception of the profession as a whole.”

- 40.6 At paragraph 101 of *Solicitors Regulation Authority v James, Macgregor and Naylor* [2018] 3058 (Admin), Flaux LJ noted:

“First, although it is well-established that what may amount to exceptional circumstances is in no sense prescribed and depends upon the various factors and circumstances of each individual case, it is clear from the decisions in Sharma, Imran and Shaw, that the most significant factor carrying most weight and which must therefore be the primary focus in the evaluation is the nature and extent of the dishonesty, in other words the exceptional circumstances must relate in some way to the dishonesty”.

40.7 At paragraph 103 he noted:

“Inevitably, an assessment of the nature and extent of the dishonesty and the degree of culpability will involve an examination of what Ms Morris QC termed the “mind set” of the respondent, including whether the respondent is suffering from mental health issues and the workplace environment, as part of the overall balancing exercise. However, where the SDT has concluded that, notwithstanding any mental health issues or work or workplace related pressures, the respondent’s misconduct was dishonest, the weight to be attached to those mental health and working environment issues in assessing the appropriate sanction will inevitably be less than is to be attached to other aspects of the dishonesty found, such as the length of time for which it was perpetrated, whether it was repeated and the harm which it caused, all of which must be of more significance. Certainly, it is difficult to see how in a case of dishonesty, as opposed to some lesser professional misconduct, the fact that the respondent suffered from stress and depression (whether alone or in combination with extreme pressure from the working environment) could without more amount to exceptional circumstances, a matter to which I return below”.

40.8 Mr White submitted that taking into account the relevant caselaw and guidance, this was not a case where exceptional circumstances applied:

- Mr Panchamiya’s culpability was high, having regard to the nature and extent of his dishonest conduct, his level of experience, the prolonged period of the deception and the multiple ways in which the deception was perpetrated and compounded.
- the reputation of the profession is significantly damaged in circumstances where a solicitor repeatedly lies to their employer. Notwithstanding Mr Panchamiya’s personal difficulties at the material time, the evidence relied upon by Mr Panchamiya did not support the proposition those difficulties were exceptional.
- Mr Panchamiya’s personal difficulties did not displace the weight to be attached to the nature, scope and extent of his dishonesty and that harm that it caused.

Dr Anand’s Report

40.9 Mr White acknowledged Dr Anand’s extensive medical expertise. Whilst she had been provided with a significant amount of material in relation to the case, she had not been provided with any of the authorities in relation to the appropriate sanction for dishonesty or exceptional circumstances. This was unsurprising in circumstances where the remit of her report should have been limited to her opinion on clinical issues. Mr White submitted that sections of Dr Anand’s report went beyond her medical opinion and strayed into a consideration of legal matters that only the Tribunal was entitled to make findings on. To the extent that Dr Anand had opined on matters that were beyond her remit as a medical expert, no weight should be given to her conclusions.

40.10 Mr White identified the following sections where, it was submitted, Dr Anand had opined on matters that went beyond her medical opinion, and thus no weight should be accorded to those opinions or conclusions:

- Dr Anand had expressed an opinion on Mr Panchamiya's character. His character, it was submitted, was not within the scope of a psychiatric assessment. Furthermore, it was for the Tribunal to assess the level of Mr Panchamiya's insight.
- Dr Anand was asked whether *"In all the circumstances, is it accurate to describe Mr Panchamiya's above actions as either dishonest or lacking integrity"*. Dr Anand opined: *"There was no clear awareness on his part of the deceit or intentional manipulation to gain sympathy or attention. Awareness of both of these would align more closely with a lack of integrity and dishonesty"*. This was notwithstanding that Mr Panchamiya admitted to Dr Anand that he had been dishonest, admissions that had been repeated throughout the investigation and before the Tribunal. Mr White submitted that questions of honesty and integrity were matters of law for the Tribunal to determine and not clinical assessments within the remit of a medical expert witness.
- Dr Anand was asked: *"Is it possible to say whether Mr Panchamiya is currently fit to work as a solicitor"*. Mr White submitted that if the question was intended to ascertain whether Mr Panchamiya was clinically fit to undertake his duties, that was not the question that Dr Anand answered. Instead, Dr Anand opined on the incident itself, describing it as *"a single, isolated lapse in judgment"*, a *"momentary lapse in judgment"*, and *"impulsive, rather than premeditated"*. Again, it was submitted, these were not clinical matters. Further, her conclusions were inconsistent with the facts of this case, in which Mr Panchamiya provided false information to the Firm on 22 September 2023, 2, 5, 12 and 19 October 2023, and maintained the deception until 13 November 2023. In the course of this, Mr Panchamiya had made false statements in emails, in a meeting and by way of a medical report that he had purposely falsified to support his earlier false statements.
- Dr Anand had concluded: *"There was no harm done to his clients or colleagues, no breach of trust, and no damage to his professional reputation or integrity"*. Such conclusions, it was submitted, were outside the scope of Dr Anand's expertise and were matters for the Tribunal. Furthermore, Dr Anand's conclusions were plainly wrong, having regard to the facts of the case. While it was correct to say that there was no evidence of harm to clients, Mr Panchamiya's manager described the purported diagnosis as having *"...triggered a lot for me..."*. In acting as he did, Mr Panchamiya had breached the trust placed in him by the public and his colleagues. The damage to the reputation of the profession where a solicitor repeatedly lied to their employer, was significant.

40.11 Mr White submitted that whilst Mr Panchamiya's personal circumstances were difficult, the question for the Tribunal was whether those difficulties related to the misconduct in a way that amounted to exceptional circumstances. In making that determination, the Tribunal would be cognisant of the following facts:

- Mr Panchamiya's dishonest conduct was repeated, took various forms and continued over a number of weeks; it was not a one-off, isolated incident.

- When the Firm (having accepted without hesitation that Mr Panchamiya had been diagnosed with cancer) sought further information in order to provide support and comply with its legal duties, Mr Panchamiya attempted to dissuade the Firm from pursuing the matter, by telling it that the treatment had stopped and “*No further action needed.*” This was evidence of Mr Panchamiya seeking to avoid the truth being discovered.
- Mr Panchamiya only admitted the truth when he was confronted during the Firm’s investigation into the matter, almost two months after the initial deception.
- The medical evidence relied upon did not demonstrate that Mr Panchamiya at all (or any) points during his misconduct, was unaware that he was providing false information to his Firm, or that he was so unwell as to be incapable of making reasoned judgment. Mr White submitted that this was consistent with the fact that when he finally did admit to his conduct on 13 November 2023, Mr Panchamiya was still suffering from the health problems detailed in the reports and yet was capable at that stage of being honest with the Firm. Dr Anand’s report did not suggest that Mr Panchamiya’s health was materially different on 13 November 2023 compared to the previous weeks.

40.12 Mr White submitted that in all the circumstances, whilst Mr Panchamiya’s health and personal circumstances were unfortunate and difficult, they were not exceptional in relation to the misconduct, having regard to the authorities, the Guidance Note and the facts of the case. Accordingly, the Tribunal should not make a finding that exceptional circumstances applied in this case.

The Respondent's Submissions

- 40.13. Mr Qureshi submitted that, notwithstanding the gravity of the admitted misconduct, this was a case where the Tribunal could properly find exceptional circumstances and impose a sanction short of striking Mr Panchamiya off the Roll.
- 40.14 It was not accepted that the dishonesty took place over a period of approximately 2 months. Mr Panchamiya sent the email detailing his false diagnosis on 22 September 2023. The final dishonest act was the provision of the altered report on 19 October 2023. It was thus more accurate to describe the dishonesty as being conducted over a period of four weeks.
- 40.15 Mr Qureshi referred the Tribunal to paragraph 8 of its Guidance Note which detailed the three-stage approach to sanction - assessing seriousness, keeping in mind the purpose of sanction (protection of the public and the reputation of the profession), and selecting the sanction that most appropriately fulfilled that purpose.
- 40.16 The Tribunal was also referred to paragraphs 29 – 32 which detailed the Tribunal’s approach on a consideration of exceptional circumstances. The Guidance Note reiterated that exceptional circumstances must relate in some way to the dishonesty and that the principal focus was the nature and extent of the dishonesty and the degree of culpability, with a balancing exercise permitted that may include personal mitigation and health issues.

- 40.17 The Guidance Note further recorded the warning in *James et al* that work pressure or extreme working conditions, alone or in conjunction with stress or depression, could not justify dishonesty and would be unlikely without more to amount to exceptional circumstances.
- 40.18 Mr Quershi submitted that this was a case where the requirement of 'more' was satisfied. Mr Panchamiya was suffering from a health condition and challenging personal circumstances at the time of the misconduct. Mr Panchamiya's difficult personal circumstances had been acknowledged by the Applicant in its written and oral submissions. Furthermore, the Applicant did not seek to challenge the clinical findings of Dr Anand.
- 40.19 In *Shaw v SRA [2017] EWHC 2076*, the Divisional Court emphasised that "*exceptional circumstances*" should not be defined rigidly and remained a fact-sensitive assessment in every case.
- 40.20 Where dishonesty was isolated, non-financial, accompanied by significant mitigation and low risk of repetition, it was submitted that a lesser sanction might be argued as proportionate, though the assessment remained tightly anchored to culpability and reputational impact.
- 40.21 With regard to the nature and scope of Mr Panchamiya's dishonest conduct, it involved a false claim of serious illness to an employer and the production of a falsified medical report to support that account. That necessarily engaged public confidence concerns. It was accepted that such conduct was serious but that on the spectrum of dishonesty, this did not fall at the top end. Mr Panchamiya had not sought to make a personal gain, he had not misled or attempted to mislead any court, nor did his conduct impact the administration of justice. Further, there was no allegation of a wider pattern of dishonest professional conduct beyond this episode.
- 40.22 Mr Qureshi submitted that this was a case of 'one off' dishonest conduct in stressful circumstances. Mr Panchamiya, it was submitted, had "*shot himself in the foot*" and "*created a web of lies of his own doing*". Having sent the initial dishonest email of 22 September 2023, Mr Panchamiya tried to find a way out. He had not intended to maintain the lie. His way out had compounded the situation and culminated in his provision of the medical report which, it was submitted, was unsophisticated. When he was confronted in the November meeting, Mr Panchamiya made full admissions. Those admissions had been maintained throughout the investigation and the proceedings.

Dr Anand's Report

- 40.23 Mr Qureshi referred the Tribunal to Dr Anand's qualifications and experience. It was submitted that the Tribunal could be satisfied that she was an appropriate expert whose skills and experience meant that she was qualified to opine on matters relating to Mr Panchamiya's health. The fact that she had provided expert evidence in regulatory proceedings was not to the point. She had provided expert evidence in civil and criminal proceedings for a number of years. Accordingly, Dr Anand was a competent credible expert.

- 40.24 Dr Anand identified factors relating to Mr Panchamiya's and the interaction of those factors with delayed grief and significant life stressors.
- 40.25 Mr Qureshi submitted that the report was relied upon to assist the Tribunal in its evaluation of Mr Panchamiya's conduct and placing that conduct within its proper culpability context and in assessing the risk of repetition. It was not relied upon to excuse dishonesty. The clinical picture provided the "*more*" that the Guidance Note and authorities contemplated when cautioning against treating ordinary stress or work pressure as exceptional circumstances.
- 40.26 Mr Qureshi submitted that the non-challenge by the SRA of Mr Panchamiya's diagnosis and Dr Anand's core clinical conclusions meant that the Tribunal could place appropriate reliance on the clinical framework when assessing culpability and future risk, while remaining alert to the principle that such evidence could not excuse dishonesty.
- 40.27 As to the Applicant's submissions on the some of the conclusions and opinions contained in Dr Anand's report, Mr Qureshi submitted that the first time that Mr Panchamiya was aware of there being any issue with those conclusions and findings was in the Applicant's submissions on sanction. The Tribunal was being asked to comb through the report and distinguish between clinical and non-clinical findings. The Applicant had had the opportunity to contest the report either by cross examination of Dr Anand or by producing its own report. It was unfair, it was submitted, for the Applicant to dispute parts of the report at this stage of the proceedings. Accordingly, the Tribunal should accept the entirety of the report and take the findings and conclusions into consideration in its assessment of exceptional circumstances. Given the Applicant's position that the clinical findings were not in dispute, any decision of the Tribunal should be made on that basis.
- 40.28 As to his personal difficulties, Mr Panchamiya had provided consistent explanations throughout. In his witness statement dated 11 March 2024, Mr Panchamiya explained that his father passed away in December 2022, leaving the family with significant debt and other legal issues. Mr Panchamiya had to '*step up*' and deal with immense financial pressure to help resolve these issues. He was required to protect his family as well as keeping up with his work commitments. During the first half of 2023, Mr Panchamiya described working 10 – 14 hour days in order to earn sufficient income to service the family's legal and other bills. At that time he was sending between 60-75% of his income to his family in order to do so.
- 40.29 Mr Panchamiya explained that in thinking of why he had conducted himself as he had, he considered that he wanted special attention/affirmation from his Managing Partner, Mr Kerur, and to be thought of as an exceptionally hard worker, and someone who could be relied upon, even when facing the toughest challenges. Mr Kerur was already supportive and had helped Mr Panchamiya prior to his cancer report. Mr Panchamiya explained that he was feeling ignored and under-appreciated by the situation with his family. Attention and sympathy from someone he deeply admired made him feel validated and better.
- 40.30 Mr Panchamiya recognised that his decision might ruin his career, and he deeply and sincerely regretted ever telling Mr Kerur that he had cancer. Mr Panchamiya explained

that he had not intended for Human Resources to get involved. He only wanted the validation/admiration of Mr Kerur. Once the matter had been escalated to Human Resources, Mr Panchamiya started to panic “*because my lie was unravelling*”. He had told the Firm that he was fine to continue working and that he did not want to discuss his diagnosis. He wanted it all to go away.

- 40.31 Mr Qureshi submitted that Mr Panchamiya’s desire for validation was related to his delayed grief from the death of his father. Dr Anand considered that the delayed reaction was likely a manifestation of emotional overload, with the complexities of his father’s death, his financial responsibilities, and his own emotional health contributing to a complicated grieving process. He was seeking validation from someone he considered a father figure, following the loss of his own father. His emotional and mental health struggles were a combination of unresolved grief, overwhelming external stressors and other factors, which led to a challenging mental state during September-November 2023.
- 40.32 Mr Qureshi submitted that September 2023 was an important milestone. The email was sent on 22 September 2023 in circumstances where it would have been Mr Panchamiya’s father’s birthday on 25 September 2023. The upcoming birthday was, it was submitted, the tipping point for Mr Panchamiya, activating his delayed grief.
- 40.33 Mr Panchamiya’s poor mental health was evident, it was submitted, when he amended the medical letter on 19 October 2023 with obvious errors. The steps he took were panicked and unsophisticated.
- 40.34 Mr Qureshi submitted that Mr Panchamiya acknowledged the high threshold required to establish exceptional circumstances. *James et al* required the Tribunal to “*stand back*” and keep the dishonest act central. It was submitted that, viewed in the round, the nature and extent of the dishonesty was capable of falling within the small residual category where strike off would be disproportionate.
- 40.35 The Tribunal was invited to consider the following interlocking features when conducting the balancing exercise mandated by the Guidance Note and the authorities.
- the dishonesty was confined to a discrete employment context and did not involve clients, the court, or the handling of client money.
 - the scope of the dishonesty was limited in objective reach. It did not metastasise into broader professional deception or misconduct in practice.
 - Mr Panchamiya did not maintain the deception once confronted with the authenticity challenge. His admission on 13th November 2023 was an important marker of insight at an early stage in the employer process.
 - Mr Panchamiya removed himself from the Firm by resignation shortly, thereafter, thereby preventing any further immediate repetition in that workplace setting.
 - Mr Panchamiya’s mental health evidence, taken at its highest, indicated that the conduct occurred against a background of destabilising life events and emerging,

previously unrecognised mental health issues, features which manifested in impaired emotional regulation and impulsive choices.

- Mr Panchamiya had been under medical care since late 2024 and was engaged in treatment. The Tribunal could therefore assess risk on the basis of an active clinical pathway rather than speculation.
- the well-informed member of the public, aware of the confined scope of the dishonesty, the absence of client harm, the early admission to the Firm, and the later emerging clinical explanation and treatment, would consider a substantial period of suspension to be a proportionate disposal that adequately protects reputation and maintains confidence.

40.36 Taking the above factors together, it was submitted that this matter could properly be regarded as falling within the small residual category where strike off would be disproportionate.

40.37 It was not Mr Panchamiya's case that his health and other issues "*trumped*" the normal sanction of strike off. Rather, that this was an unusual case where the psychiatric evidence was sufficiently specific, agreed in diagnosis, and closely connected to the episode of dishonesty to inform the culpability analysis required by the Guidance.

The Tribunal's Decision

40.38 Mr Qureshi submitted that it was not accepted that the misconduct lasted for approximately 2 months. The Tribunal did not agree. The Tribunal had found that the first act took place on 22 September 2023, and the last act occurred on 19 October 2023. Whilst the positive dishonest acts were as detailed, the dishonesty continued until Mr Panchamiya was confronted by the Firm in the meeting of 13 November 2023. Allegation 1.1 spanned the period from 22 September to 13 November 2023. That allegation had been admitted in its entirety by Mr Panchamiya. Accordingly, the Tribunal was satisfied that the dishonest conduct took place from 22 September – 13 November 2023 as alleged and admitted.

Dr Anand's Report

40.39 The Tribunal noted that it was, and remained, the Applicant's position that the clinical findings were not in dispute. Mr White had submitted that the report contained conclusions and matters on which Dr Anand was not qualified to opine. The Tribunal agreed with that assessment. Dr Anand had undoubtedly gone beyond the scope of her expertise as a medical expert in offering opinions on matters that were solely for the Tribunal to determine, including whether the conduct complained of breached the Principles as alleged. To the extent that Dr Anand had exceeded her remit as a medical expert witness, those conclusions and opinions were afforded no weight. The Tribunal did not agree with Mr Qureshi's submission that the report had to be taken in whole or not at all. The report and its contents fell to be assessed in the same way as any witness evidence.

40.40 As to the failure of the Applicant to (i) provide its own medical evidence or (ii) not to notify Mr Panchamiya of the complained of passages until its written submissions, the

Tribunal determined that in circumstances where the clinical findings were not disputed, it was neither reasonable nor proportionate for the Applicant to instruct its own expert. With regard to notifying Mr Panchamiya of the specific conclusions complained of, the Applicant was under no duty to do so. As Mr White had submitted, had Dr Anand attended for cross-examination, the Applicant was under no duty to give advance notice of any questions it intended to ask. Further, it had been clear in the Applicant's correspondence and its application for permission to make submissions on sanction, that the Applicant intended to address the Tribunal as to the weight to be afforded to the report. Mr Panchamiya's legal team, the Tribunal determined, were on notice, that insofar as the report went beyond clinical findings, those findings were subject to challenge.

40.41 The Tribunal considered the nature, scope and extent of the dishonesty. The Tribunal accepted Mr Panchamiya's clinical diagnosis and, that at the time of his misconduct, he was facing extremely difficult personal circumstances. He had committed multiple acts of dishonesty, notably:

- The initial email stating he had cancer on 22 September 2023;
- A further email on 22 September stating that he was being admitted to hospital the following day for surgery;
- In the call on 2 October 2023 when he stated he was "*undergoing preventative chemo treatment*", referred to the intensity of the treatment and described himself as being "*in a population of about 3% whereby the spine cancer hasn't grown from another cancer*";
- In his email of 5 October 2023, which was designed to continue the false impression he had given regarding his diagnosis;
- The further email of 5 October 2023 – stating that this was a "*blip*" and that "*it will be over by January*";
- In the 12 October 2023, when he stated that he had "*decided to stop treatment, so I am all good now*"
- In the meeting of 16 October 2023, when stating that his illness was *his thing to go through*", and that he had been treated with low-level radiation on his lower back (amongst other things that were stated and untrue during the course of the meeting); and
- Falsifying the medical report from Dr Ziade so as to create the impression that he had been diagnosed with cancer.

40.42 The Tribunal determined that these acts of dishonesty were individually serious, and cumulatively extremely serious. The nature and extent of his dishonesty was significant. His dishonesty was deliberate, calculated and repeated. He was wholly and solely culpable for his dishonest acts. His initial act of dishonesty had been motivated by his desire to take time off work. Thereafter, he had continued to perpetrate dishonest acts in order to conceal his initial lie. He had abused the trust placed in him by the Firm.

The Tribunal did not consider that the seriousness of the dishonesty sat at the lower end of the spectrum of dishonesty. He had committed the initial dishonest act and thereafter had sustained that dishonesty in a variety of ways and on a number of dates, culminating in the falsification of medical evidence in order to support his dishonesty. His dishonesty was neither minor nor trivial; its seriousness increased with each instance of dishonesty undertaken. Mr Panchamiya had numerous opportunities to correct the false impression made before he was confronted by the Firm. He did not do so. Instead, he compounded his initial lie with further acts of dishonesty, including taking the extraordinary step of falsifying medical evidence.

- 40.43 The harm caused by such conduct was clear. Members of the public, notwithstanding their sympathy for his personal circumstances, would be extremely concerned that a solicitor had lied about a serious health condition in order to take leave from work, and thereafter had compounded that lie with further untrue statements, going so far as to fabricate medical evidence in support of that lie.
- 40.44 Given the nature, scope and extent of the dishonest conduct, the Tribunal rejected the characterisation of this conduct as isolated or ‘one-off’. The Tribunal also rejected the submission that Mr Panchamiya’s dishonesty “*involved a false claim of serious illness to an employer and the production of a falsified medical report to support that account.*” That submission failed to recognise the number and variety of dishonest acts undertaken by Mr Panchamiya between the false claim and the falsified report. It also failed to recognise that the dishonesty continued until Mr Panchamiya was confronted by the Firm.
- 40.45 The Tribunal considered whether Mr Panchamiya’s personal difficulties and clinical condition were sufficient to bring him in line with the residual category of cases that were exceptional, recognising that the authorities determined that the principal focus in determining whether exceptional circumstances existed was on the nature and extent of the dishonesty and the degree of culpability.
- 40.46 The Tribunal examined the medical evidence relied upon by Mr Panchamiya with care. The Tribunal was not satisfied that the medical evidence demonstrated that Mr Panchamiya’s difficulties meant that he did not know what he was doing. Nor did it demonstrate that but for his difficulties, he would have acted differently. In finding that Mr Panchamiya’s conduct had been dishonest, the Tribunal had found that despite his mental health and other issues, Mr Panchamiya knew that his conduct was dishonest.
- 40.47 Whilst the Tribunal was sympathetic to Mr Panchamiya’s personal difficulties and mental health issues, they were not exceptional. Furthermore, they did not excuse his conduct and did not amount to exceptional circumstances justifying a lesser sanction. The Tribunal recognised and commended Mr Panchamiya on his level of insight, remorse and the early admissions made.
- 40.48 In balancing Mr Panchamiya’s personal circumstances, including his health condition against the nature, scope, and extent of the dishonesty, the Tribunal was not satisfied that those circumstances could properly be viewed as exceptional. The Tribunal did not find that this was a case where exceptional circumstances applied justifying a lesser sanction.

40.49 Accordingly, the Tribunal determined that the only appropriate and proportionate sanction was to strike Mr Panchamiya off the Roll of solicitors.

Costs

41. Mr White applied for costs in the sum of £32,130. The costs comprised of £2,850 internal costs and a fixed fee in the sum of £24,400 + VAT. Mr White submitted that all costs had been reasonably incurred and were proportionate. The allegations were properly brought. Given the nature of the misconduct, it was appropriate for the matter to be referred to the Tribunal, the sanction imposed being in excess of any internal sanction available to the Applicant. Whilst it was correct that the allegations had been admitted from the outset, the Applicant was required to prove its case, notwithstanding those admissions. The Applicant, it was submitted, had conducted the case in a responsible and proportionate way, taking proactive steps to ensure the efficient and economic progress of the case. Following the Applicant's constructive and proactive engagement with both Mr Panchamiya and the Tribunal, the time estimate for the case had been significantly reduced.
42. The Applicant had properly engaged with the issues raised by Mr Panchamiya including the medical evidence. The case had been treated with the care that both it and Mr Panchamiya deserved. The costs claimed, and hours detailed in the costs schedule, were reasonable, proportionate and reflected the work undertaken by the Applicant in the preparation and presentation of the case.
43. Mr Qureshi submitted that the costs claimed were excessive for what he described as "*two desktop allegations*". The supporting documents were mainly emails provided by the Firm to support the narrative and chronology of events. There had been two senior lawyers involved in the preparation of the case, which, it was submitted, was grossly disproportionate in the circumstances.
44. Further, the time spent in the preparation of the matter was excessive in all the circumstances.
45. Mr White explained that two fee earners were involved in the preparation and presentation of the case, one fee earner being the solicitor with conduct of the case and the other being the advocate. There had been no duplication of work between the fee earners. The seniority of the fee earners was, in any event, irrelevant in circumstances where there was no adjustment in the fixed fee claimed depending on the seniority of any fee earner.
46. The Tribunal found that the fixed fee claimed was excessive, taking into account the nature of the case and the issues to be determined. Whilst the hearing time had been shortened due to the Applicant's constructive and proactive approach, this did not alter the costs claimed by the Applicant. The Tribunal was not confined to awarding costs in line with the commercial arrangement reached between the Applicant and its instructed solicitors. The Tribunal considered that costs in the sum of £22,000 were reasonable and proportionate, reflecting the nature and seriousness of the case and the factors to be considered.

Statement of Full Order

47. The Tribunal ORDERED that the Respondent, SOHAM NITIN PANCHAMIYA solicitor, be STRUCK OFF the Roll of Solicitors and it further Ordered that he do pay the costs of and incidental to this application and enquiry fixed in the sum of £22,000.00.

Dated this 2nd day of January 2026
On Behalf of the Tribunal

T. Cullen

T. Cullen
Chair