IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24-07-2014

CORAM

THE HON'BLE MR.SATISH K. AGNIHOTRI, ACTING CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE M.M.SUNDRESH

W.P.Nos.1363 to 1367 of 2012 and 33784 of 2013
and connected M.Ps.

A.IRUDAYAM ... PETITIONER IN ALL WPS

Versus

1 UNION OF INDIA
NOTICE TO BE SERVED THROUGH SECRETARY
MINISTRY OF CORPORATE AFFAIRS A WING
SHASTRI BHAVAN RAJENDRA PRASAD ROAD
NEW DELHI

2 INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
BY SECRETARY INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
P.O.BOX NO.7100-I.P. MARG NEW DELHI-110002.

3 SECRETARY
ICAI INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
P.O.BOX NO.7100-I.P.MARG
NEW DELHI- 110 002. ...R1 TO R3 IN W.P.1363, 1364 & 1365/12, 1366, 1367/12& 33784/13

UNION OF INDIA
THROUGH SECRETARY
MINISTRY OF LAW 4TH FLOOR A WING
SHASTRI BHAVAN DR.RAJENDRA PRASAD ROAD
NEW DELHI-110001. ...R4 IN W.P.1363, 1364, 1366, 1367/12, R5 IN W.P.1365 OF 2012

DIRECTOR
BOARD OF STUDIES INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA P.O.BOX NO.7100-I.P. MARG
NEW DELHI-110 002. ...R4 IN W.P.1365/12

UNION OF INDIA
THROUGH MINISTRY OF HUMAN RESOURCES DEVELOPMENT
SHASTRI BHAVAN
DR.RAJENDRA PRASAD ROAD
NEW DELHI- 110 001. ...R5 IN W.P.1363, 1364, 1366, 1367/12 r6 IN W.P.1365/12

CHAIRMAN
UNIVERSITY GRANTS COMMISSION
BAHADUR ZUFAR MARG, NEW DELHI ...R6 IN W.P.33784/13

PRAYER IN 1363 OF 2012

Petitions filed under Article 226 of the constitution of India praying to issue a writ of certiorarified mandamus by calling fro the records from 2nd & 3rd Respondents relating grant of approval of Regulation 25C notified under Notification No.1-CA(7)/92/2006 dated 13.9.2006 titled as Registration to Common Proficiency Test under a feigned Scheme of non-existent CPT Course and quash the same on the grounds of colourable for regulation making power on the subject matter malafide ultra vires of the Chartered Accountants (Amendment) Act 2006 void ab-initio and in transgression of Rule of Law thus infringing the Fundamental Rights guaranteed under Article 14 in respect of the students joining chrtered Accountancy Courses at the entry level and consequently direct the 2nd and 3rd respondents to stop levy and collection of fee in the name of Registration of non-existent CPT Course.

W.P.No.1364 of 2012:- to issue a writ order or direction more particularly in the nature of writ of crtiorarified mandamus Calling for the records from 2nd & 3rd Respondents relating grant of approval of Regulation 28D of Chartered Accountants Regulations 1988 (Amendment 2006) for issue of Notification No.1-CA(7)/ 123/2008 dated 2nd December 2008 published under Gazette of India Extraordinary Part III Section 4 dated 3.12.2008 relating to Integrated Professional Competency Course (IPCC) cum Accounting Technician (ATC) Courses registration levy and collection of fee thereto issued by the 2nd and 3rd Respondents under the approval of 1st Respondent quash the same on the grounds of colourable exercise of powers lack of competence of regulation making powers on the subject matter as it is ultra vires of the Chartered Accountants (Amendment) Act, 2006 void ab initio, arbitray , malafde, excessive and in violation of Rule of Law thus infringing upon the Fundamental Rights of students of Chartered Accountancy Courses guaranteed under Article 14 of the Constitution with concurrent directions to 2nd and 3rd Respondents to stop registering students by way of levy and collection of fee towards the non-existing Study Course under the nomenclature "Integrated Professional Competency Course (IPCC)".

W.P.No.1365 of 2012:- By calling for the relevant proceedings of the Council Meetings of the 2nd respondent in which a decision was taken to collect an amount of Rs.10 000/- per student called as Tuition fee for Final Course from students who have passed both the groups of Integrated Professional Competence Examinations intending to appear for Final Examination published vide a bare cum void Announcement No. BOS/Announcement/227/09 dated 16.11.2009 issued by the 4th respondent for which he is neither authorised to issue such announcement nor is there any provision whatsoever to collect any amount called as Tuition fee under the nomenclature Final Course in the Chartered Accountants (Amendment) At 2006 and also of Chartered Accountants Regulations 1988, based on the patently illegal decision by the 2nd respondent to levy and collect such an amount called as tuition fee and quash the same as the decision to collect Rs.10,000/- published by the 4th respondent at the behest of the 2nd respondent against the non existing Final Course aggravated by non existing tuition thereof being patently illegal colourable exercise of powers ultra vires of Chartered Accountants (Amendment) Act 2006 and also of Chartered Accountants Regulations 1988 arbitrary mala fide, in gross violation of Rule of law, oppressive against the interest of the students of Chartered Accountancy Course.

W.P.No.1366 of 2012:

To invoke their powers vested under Sections 30A and 30C(1) of the Chartered Accountants (Amendment) Act 1949 as amended in 2006 for giving Directions to 2nd and 3rd Respondents to formulate notify and enact fresh regulations under sub-sections (1) (2) and (3) of Section 15A of the said Act by way of discharging their statutory duties for imparting theoretical education to all the students of the different levels of Chartered Accountancy course under a new Chapter Theoretical Education for Academic Courses on the subjects covered by the academic courses of the Institute as approved under clause (a) under subsection (2) of Section 15 of the said Act 2006 independent of the regulations under the Chapter iii Titled as Examination by removing all regulations relating to academic courses therein such as Regulations 25A, 25C 28A 28D of chartered Accountants Regulations 1988 which were surreptitiously and illegally interpolated under the regulations pertaining to Examinations, so as to ensure all students desirous of pursuing the Chartered Accountancy course for a career necessarily undergo and complete the academic courses conducted by the Universities of Bodies to be affiliated with the 2nd respondent under Section 15A of the Amendment Act 2006 thus enabling the students of the Chartered Accountancy Courses to receive their rightful comprehensive education towards passing the examinations being conducted by the 2nd and 3rd respondents with more confidence and assurance for their future career and pass such order and further orders as this Honourable Court may deem fit and proper in the circumstances of the case.

W.P.No.1367 of 2012: To invoke its powers vested under Sections 30A and 30C(1) of the Chartered Accountants (Amendment) Act 2006 in turn to give Directions to the 2nd and 3rd Respondents to amend Regulations 43 to 80 of the Chartered Accountants Regulations 1988 titled under Chapter IV - Articled and Audit Assistants as scheme of regulations seeking to impart practical training warranting article assistants to work full time in CA firms for a period of 3 years under very stringent conditions akin to more of employment to the advantage of the CA firms but a discernible and proven disadvantage to the article assistants as the so called compulsory practical training of three years under a chartered

Accountant to the exclusion of any theoretical training has been proven to be not efficacious enough in ensuring such article assistants ultimately becoming Chartered Accountant professionals by passing Final Examination by end of such period, therefore requires appropriate restructuring of the entire scheme of article training so as to provide corresponding or a period not less than a 18 months for imparting comprehensive Professional Theoretical Education by Universities and Bodies to be affiliated under section 15A of the Amendment Act 2006, with the 2nd respondent complemented by inclusive assessment of the skills developed by the article/audit assistants during such training by a competent Assessment Body, which in turn should be factored into the overall evaluation article/audit assistants in passing final examination in such a way so as to fulfil the legitimate expectations of students of the Chartered Accountancy Course, entitling them non-discriminatory uniform comprehensive and efficacious quality Education and Training, both practical and theoretical.

W.P.No.33784 of directing the 6th respondent to discharge his statutory duty in accordance with the provisions under section 15A of the Chartered Accountants (Amendment) Act 2006 Act enacted and notified wef. 8.8.2006 by way of imparting education to the students of the Chartered Accountancy in respect of the Academic Courses to be approved by the 2nd respondent under clause (a) of subsection (2) of section 15 of the Chartered Accountants (Amendment) Act 2006 and award degree diploma or certificate thereof as the case may in consultation with the other respondents by evolving the regulatory and administrative frame work.

For petitioner in All :Party-in-person - No appearance

For respondents in All:Mr. S. Ramasubramaniam for RR2 & 3
Mr. M. Dhamodaran for RR1,4 & 5

ORDER

When the matter was called, there was no representation on behalf of the petitioner. Hence, the matter was passed over. Again, when the matter was called in the second round, none appeared on behalf of the petitioner nor was any representation made on his behalf. Hence, the writ petitions are dismissed for non-prosecution. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CO)
Dated:4.08.2014

/true copy/

Sub Asst. Registrar

glp

To

1 SECRETARY, UNION OF INDIA
MINISTRY OF CORPORATE AFFAIRS A WING
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110002.

4 SECRETARY, UNION OF INDIA
MINISTRY OF LAW 4TH FLOOR A WING SHASTRI
BHAVAN DR.RAJENDRA PRASAD ROAD NEW DELHI-
110001.

5 SECRETARY, UNION OF INDIA
MINISTRY OF HUMAN RESOURCES DEVELOPMENT
SHASTRI BHAVAN DR.RAJENDRA PRASAD ROAD NEW
DELHI-110001.

6. CHAIRMAN
UNIVERSITY GRANTS COMMISSION
BAHADUR ZUFAR MARG, NEW DELHI

2 ccs to Mr.S. Ramasubramaniam, and Associates, Sr. 33048, 33049
1 cc to Mr.M. Dhamodaran, Advocate, SR. 33118
1 cc to Mr.S. Udayakumar,Srchsc Sr.33460
1 cc to Mr.P.R. Gopinathan, Advocate, SR 33540

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EV (CO)
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