

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**Civil Reference No. 6 of 2012 (O&M)**

**Date of Decision: 18.3.2016**

Institute of Chartered Accountants of India

.....Petitioner

**Versus**

Vivek Kapoor and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL  
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr. Arun Nehra, Advocate  
for the petitioner.

None for respondent No.1.

Mr. P.C. Goel, Advocate for Union of India.

Mr. Denesh Goyal, Advocate for respondent No.4.

**RAJESH BINDAL,J.**

For order, see detailed reasons recorded in a separate order of even date passed in Civil Reference No.5 of 2012, titled as Institute of Chartered Accountants of India Versus Vivek Kapoor and others.

**(RAJESH BINDAL)  
JUDGE**

**(HARINDER SINGH SIDHU)  
JUDGE**

**18.3.2016**  
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