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$~48, 50, 51, 53, 54 & 55

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 7444/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate.

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA AND ANR. ..... Respondents

Through

WITH

50.

\+ **W.P.(C) 7461/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate.

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA AND ANR. ..... Respondents

Through

WITH

51.

\+ **W.P.(C) 7463/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate.

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THROUGH ITS CHAIRMAN & ANR ..... Respondents

Through

WITH

53.

\+ **W.P.(C) 7477/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA AND ANR. ..... Respondents

Through

WITH

54.

\+ **W.P.(C) 7485/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate.

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA AND ANR. ..... Respondents

Through

AND

55.

\+ **W.P.(C) 7488/2019**

RAMESH SANKA ..... Petitioner

Through: Mr Ankit Jain, Advocate.

versus

INSTITUTE OF CHARTERED ACCOUNTANT OF INDIA THROUGH ITS CHAIRMAN & ANR ..... Respondents

Through

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

% **15.07.2019**

CM No.31075/2019 in W.P.(C) 7461/2019
CM No.31078/2019 in W.P.(C) 7463/2019
CM No.31098/2019 in W.P.(C) 7477/2019
CM No.31108/2019 in W.P.(C) 7485/2019
CM No.31111/2019 in W.P.(C) 7488/2019

1. Allowed, subject to all just exceptions.

W.P.(C) 7444/2019 & CM No.31010-31011/2019

W.P.(C) 7461/2019 & CM No.31074/2019
W.P.(C) 7463/2019 & CM No.31077/2019
W.P.(C) 7477/2019 & CM No.31097/2019
W.P.(C) 7485/2019 & CM No.31107/2019
W.P.(C) 7488/2019 & CM No.31110/2019

2. The petitioner has filed the present petitions, *inter alia,* being aggrieved by the inaction on part of respondent no.1 (Institute of Chartered Accountants of India-ICAI) in considering the complaints filed by the petitioner.

3. The petitioners claim that it had made six separate complaints of misconduct against separate persons, who are arrayed as respondent no.2 in these petitions, to ICAI. Such complaints were in respect of their conduct in relation to Ireo Group Companies.

4. The learned counsel appearing for the petitioner submits that the petitioner would be satisfied if directions are issued to ICAI for examining the petitioner's complaints in a time bound manner.

5. Given the limited relief sought for by the petitioners, this Court does not consider it necessary to issue notice to the respondents.

6. In terms of Sub-section (2) of Section 21 of the Chartered Accounts Act. 1949, the Director (Discipline), ICAI is required to form a, *prima facie,* opinion regarding the occurrence of alleged misconduct. In terms of sub-section (3) of Section 21 of the said Act, where the Director (Discipline) is of the opinion that the member is guilty of any professional misconduct as mentioned in First Schedule, he is required to place the same before the Board of Discipline. In cases where Director (Discipline) is of the opinion that the member is guilty of any professional misconduct as mentioned in the Second Schedule or both the Schedules, he is required to place the same

before the Disciplinary Committee.

7. The petitioner states that in the present case, the Director (Discipline) has, as yet, not taken any view as to the occurrence of the misconduct as alleged.

8. In the circumstances, this Court directs the Director (Discipline), ICAI to take a view as required under sub-section (2) of Section 21 of the Act as expeditiously as possible, and preferably within a period of three months, from today.

9. The petition is disposed of with the aforesaid directions. The pending applications are also disposed of.

10. It is clarified that this Court has not expressed any opinion (prima facie or otherwise) on the merits of the complaints or whether the acts complained of constitute misconduct or other misconduct as specified in the Schedules to the Chartered Accounts Act, 1949. And, nothing stated in this order should be construed as an expression of any such opinion.

VIBHU BAKHRU, J

JULY 15, 2019
MK