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

% *Decided on: 1st March, 2021*

+ LPA 89/2021

WHOLESALE TRADING SERVICES P LTD. Appellant

Through: Mr.R.Subramanian, Adv.

Versus

THE INSTITUTE OF CHARTERED

ACCOUNTANT OF INDIA

..... Respondents

Through: Ms.Pooja M.Saigal with Mr.Shantanu Chaturvedi, Advocates for R-1 & 2.

Mr.Dayan Krishnan, Senior Advocate with Ms.Archana Sahadeva and Mr.Sanjeevi Seshadri, Advocates for R-3.

Mr.S.Ganesh, Senior Advocate with Mr. Mahesh Agarwal, Mr.Karan Luthra, Mr. Himanshu Satija, Mr.Shaishir Divatia, Advocates for the intervenor.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE JASMEET SINGH

JUDGMENT

: **D.N.PATEL, Chief Justice (Oral)**

Proceedings in the matter have been conducted through video conferencing.

C.M.No.8237-38/2021

Allowed, subject to all just exceptions.

The applications are disposed of.

LPA 89/2021 & C.M.No.8236/2021(stay)

1. This appeal has been preferred by the original petitioner in W.P.(C) No.376/2021. This appellant is aggrieved by an interim order dated 8th

LPA 89/2021

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February, 2021 passed by the learned Single Judge (Annexure A-1 to the memo of this appeal).

2. Having heard the learned counsel for the appellant and looking to the facts and circumstances of the case, the learned Single Judge has passed the following orders:-

- “1. The hearing was conducted through video conferencing.*
- 2. Petitioner is directed to file an affidavit, within two weeks, indicating his connection with the company in respect of which the subject audit was conducted by respondent No.3.*
- 3. It is contended by learned counsel for the petitioner that petitioner is not a creditor of the said company.*
- 4. List on 13.05.2021.*
- 5. Copy of the order be uploaded on the High Court website and be also forwarded to learned counsels through email by the Court Master.”*

3. In view of the aforesaid, we see no reason to entertain the present LPA as no conclusive determination of rights and liabilities of the parties have been decided. This LPA is accordingly dismissed along with the pending application, with costs of Rs.10,000/- to be deposited by the appellant (original petitioner) with the Member Secretary, Delhi State Legal Service Authority within four weeks from today. The amount deposited will be use by Member Secretary, DLSA, for "Access to Justice" programmes.

4. When this Court enquired from the learned counsel for the appellant (original petitioner) as to whether has the appellant has ever deposited the costs which have been imposed by this Court. The learned counsel replied that only once costs have been imposed upon the appellant which has yet not been deposited.

5. Mr.S.Ganesh, the learned Senior Counsel appearing in matter has submitted that there are as many as four such matters in which this Court has imposed costs and the same has not yet been deposited by the appellant. The details of those matters are as follows:-

Sl.No.	Case Details	Date of Order	Bench	Costs
1.	Wholesale Trading Services Pvt. Ltd. v. UOI; WP(C)5602/2017	07.07.2017	Division bench of the Hon'ble Delhi High Court	<u>Rs. 10,000/-</u> imposed as costs on the Appellant.
2.	Wholesale Trading Services Pvt. Ltd. v. UOI; WP(C) 10536/2017	04.12.2017	Hon'ble Delhi High Court	<u>Rs. 10,000/-</u> payable to Delhi High Court Legal Services Committee within a period of three weeks, imposed on the Appellant.
3.	Wholesale Trading Services Pvt. Ltd. v. ICAI & Ors; WP(C) 8071/2019	01.08.2019	Hon'ble Delhi High Court	<u>Rs.1,00,000/-</u> payable to Delhi High Court Legal Services Committee within a period of two weeks, imposed on the Appellant.
4.	Wholesale Trading Services Pvt. Ltd. v. ICAI & Ors; WP(C) 8081/2019	01.08.2019	Hon'ble Delhi High Court	<u>Rs. 1,00,000/-</u> payable to Delhi High Court Legal Services Committee within a period of two weeks, imposed on the Appellant. This order has been sustained by the Hon'ble Division Bench of this Hon'ble Court in

				LPA No. 586/2019 by order dated 11.09.2019.
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6. Learned counsel for the appellant is directed to take instructions with regard to the above-mentioned matters for the next date of hearing.

7. We also direct the Registry of this Court to list this LPA on 12th April, 2021 to report compliance of the order.

8. A copy of this order be sent forthwith to the Member Secretary, Delhi State Legal Services Authority, Patiala House Courts, New Delhi.

CHIEF JUSTICE

JASMEET SINGH, J

MARCH 01, 2021
'anb'