THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	Delivered on
02~11~2022	08~11~2022

CORAM:
THE HONOURABLE MR.JUSTICE **N. SATHISH KUMAR**

W.P.No.29842 of 2017

V. Venkata Sivakumar ... Petitioner

~Vs~

1. Chief Vigilance Commissioner,
   Satarkata Bhavan, A-Block,
   GPO Complex, INA,
   New Delhi – 110023.

2. Institute of Chartered Accountants of India,
   Rep.by its President,
   P.O.Box No.7100 – I.P.Marg,
   New Delhi – 110002.

3. R. Bhupathy, Past President of ICAI,
   First Floor, No.7
   Nungambakkam High Road,
   Chennai 600034.

4. Mr.Ved Jain, Past President of ICAI,
   47, Babar Road,
   Bengali Market,
   New Delhi – 110001. ... Respondents

Prayer: Writ Petition filed under Section 226 of the Constitution of India to issue a Writ of Mandamus directing the Respondent No.1 to enquire into the complaint dated 11.4.2016 against Respondents 3 and 4 and take action in accordance with law.

For Petitioner	: Mr. V. Venkata Sivakumar Party-in-person
For Respondents	: Mr. R. Sankaranarayanan Additional Solicitor General of India for Mrs. Elizabeth Seshadri [for R2] Mr. Vijayamehanath for M/s. AAV Partners [for R3] No appearance [for R1 and R4]

ORDER

This Writ Petition has been filed to issue a Writ of Mandamus to direct the Respondent No.1 to enquire into the complaint dated 11.4.2016 against Respondents 3 and 4 and take action in accordance with law.

2.a. It is the case of the Petitioner that he is a qualified Chartered Accountant and LL.M by qualification, renowned professor for CA students, practicing as a Chartered Accountant and a member of the Institute of Chartered Accountants of India (ICAI) for the past 25 years and genuinely concerned for the welfare of the CA profession, its students and members. The Presidents of ICAI during the past several years are being alleged of indulging in irregularities in the use of funds, misuse of authority, disregarding the regulations and abuse of quasi-judicial functions by exercising them in an arbitrary and capricious manner violating the rule of law.

2.b. There were several allegations against Respondent No.3 Mr.R. Bhupathy when he was the president about the misuse of funds and authority in the national media. There were several media reports against him. The allegations have been made regarding the observance of propriety in the examination and the financial/administration irregularities. The council of the institute examined all relevant issue in detail and has decided that all properties have been observed, the needed checks and balances are in place, and therefore nothing further needs to be done.

2.c. The Respondent No.2 was directed to carry out the special audit for the three years ending 2003 as there were allegations of misuse of funds by 3rd Respondent particularly in foreign travels but the 2nd Respondent totally ignored the same. As far as the 4th Respondent is concerned, he was President and Vice-

President came out with a decision by introducing compulsory computer education for several lakhs of CA students and passed an order that all the computers must be purchased by the branches and regions across the nation from a particular private party viz., Precision Infomatic (Madras) Private Limited. (against the rules of CVC concerning single source contracts). About 4500 lakh rupees were spent in purchasing the computers according to the seller but when RTI query was raised on this issue, ICAI though confirmed the order of the President refused to give details about the quantity and the amount of purchases as they did not maintain any accounts. The Director of Information Technology who was instrumental in choosing the seller committed a suicide by jumping from his residence when there was a rumor of CBI enquiry on this issue. When there was hue and cry among the members about this deal, another president in 2009, Mr.Uttam Prakash Agarwal made a statement saying that the entire purchases were in order and no irregularities were ever found on this deal. According to the Petitioner, the 4th Respondent was alleged to have indulged in irregularities in the Rs.100 Crore business excellence centre at Hyderabad. As the Respondent No.2 does not have independent auditors (the president and the council appoints the auditors) or Comptroller and Auditor General, the members are kept in dark about the affairs and the same is further compounded by the Respondent No.2 not having Annual General Meeting (a platform for raising issues concerning the profession) for the central council the supreme decision making authority. Inspite of several representations were made to the Respondent No.2 by the Petitioner, no response from the Respondent No.2. Therefore the Petitioner seeks writ of mandamus to direct the 1st Respondent to enquire into the complaint dated 11.04.2016 against Respondents No.3 and 4.

3.a. In the counter affidavit filed by the Respondent Nos.2 to 4 they have denied the entire allegations. It is the contention that Chartered Accountants Act, 1949 and the various regulations made thereunder provide sufficient checks on the activities of the Council, including financial controls, superintendence and its activities. Elected and nominated members to the Central Council as per the Act are persons of eminence in their filed and the present imputation by the petitioner are scurrilous, defamatory and as such, ought not to be entertained by this Court. When the petitioner has already suffered disciplinary enquiry for professional misconduct by this Respondent and the same are subject-matter of writ proceedings initiated by him. He has also attempted to file some other Public

Interest writ petition against the respondents which was dismissed by this Court holding that there was no public interest involved. The allegations made by the Petitioner in the present writ petition are the same and are the subject matter of the Writ Petition Nos.5035 of 2013 and 8536 of 2015 which are pending before this Court. Therefore, the present Writ Petition is nothing but yet another attempt to indulge in mudslinging exercise and as such this petition is not maintainable. In this case basic facts are seriously disputed by the Respondents which require a detailed examination of evidence the writ court is not the proper forum for seeking relief. Therefore, writ petition is not maintainable.

3.b. The accounts of the 2nd Respondent are maintained at its Head Office at New Delhi and the allegations in the Writ Petition are totally vague. The Petitioner though sought an enquiry by the Respondent No.1 on the complaint dated 11.04.2016, he has failed to specify on what basis he is making such allegations. Therefore, this writ petition is nothing but abuse of process of law as the Petitioner is seeking different relief, filing petitions one after another on the same set of facts and the Petitioner has not come to this Court with clean hands and he suppressed the material facts. The Petitioner was associated as a honorary/visiting/part time resource person in Southern India Regional Council (SIRC) of the Respondent No.2 institute during the period from 1984 to 2003. In the year 2003 the petitioner restored to certain totally uncalled for and unwarranted acts. As a result thereof, the Petitioner was disassociated as honorary /visiting/part time resource person from SIRC. This Court vide order dated 13.02.2014 dismissed the Writ Petition No.5042 of 2012 filed by the petitioner holding that there was no relationship of employee and employer between the Petitioner and the SIRC. Review filed by the Petitioner was also dismissed in Review Application No.57 of 2014. Appeal filed against that Order in W.A.No.671 of 2014 was withdrawn by the petitioner. The Petitioner also filed another Writ Petition No.24647 of 2010 challenging the decision of the Council of the 2nd Respondent taken a disciplinary action initiated on the complaint filed against him under Section 21 of the Act. In the said proceeding, he was found guilty of Professional and/or `other misconduct`. The above W.P.No.24646 of 2010 is pending before this Court. The Petitioner has been filing various petitions just to harass the Respondent No.2, its subordinate bodies and officers. This Writ Petition is also a part of the harassing tactics adopted by the Petitioner only in order to avoid disciplinary proceedings.

3.c. As per Section 30D of the Act, no suit or prosecution or other legal proceedings lies against the Council or its members with regard to any action taken in good faith. Based on the repeated representations of the petitioner to utilize his services, the Regional Council considered his representations at its meeting held in July, 2016 and decided to start utilising the services of petitioner for coaching classes of SIRC of ICAI. Hence the entire allegations made by the petitioner is not maintainable.

3.d. It is also stated in the Counter that with regard to allegations made against the 3rd Respondent, it is the stand of the 3rd Respondent that the Department of Company Affiars, Mainistry of Finance vide its letter dated 13.01.2004 had advised the Council of the 2nd Respondent to consider the matter of alleged over drawl of allowances by members/officers of the Council when on tour, by getting a special audit done of its accounts for three financial years ending 2002-03. The matter was discussed with the department of Company Affairs and considered by the Council of the 2nd Respondent at its meeting hled in April, 2004 and based on the discussion with the Department of Company Affairs and deliberation at the meeting of the Council, the Council decided to constitute a Special Purpose Committee comprising of three members of the Council, wherein two members were Central Government nominees in the Council to look into the matter. The Council in its 249th meeting held in March 2005 discussed the observations/reports as contained in the Report of the Committee on matters related to Foreign Travel and related guidelines. Thereafter, response of the Institute at the aforesaid meeting was sent to the Central Government. Thereafter, the matter was not processed further.

3.e. With regard to the allegations against the 4th Respondent, it is stated that all these allegations are subject matter of the W.P.No.5035 of 2013 and 8536 of 2015 and the petitioner cannot be permitted to agitate the same issue time and again. Since the W.P.No.5035 of 2013 has not been finally decided and the same is pending before this Court, the same allegations cannot be once again pressed into service in this writ petition. Hence, disputed entire allegations and seeks dismissal of the writ petition.

4.a. The Writ Petitioner who is argued as Party-in-person submitted that there are various irregularities committed by the 3rd and 4th Respondents as President and Vice President. Merely because he has filed various other writ petitions, the same have no relevance in the present case. It is his contention that the financial accounts are audited at all levels by the Chartered Accountants who are appointed by the Council headed by the President. These Chartered Accountants are also subject to disciplinary proceedings chaired by the presidents and the council members. The disciplinary jurisdiction is highly misused by these Presidents. Hence it is his contention that even the auditors appointed by the Council they have to submit their audit report to the President of the Council and the council which exercises the power to condone the irregularities and malpractices committed by them, without even bringing to the notice of the members. The accounts of the central Council being the apex decision making body controlling more than Rs.1000 Crores of revenues per annum are also audited by these chartered accountants only again submitting them to the central Council and the President, who will exercise the power of condoning their own malpractices and violations without members consent. There is no platform like Annual General Meeting for raising discussions or raising queries by the members. Everything is in the hand of the Presidents and Council Members, who totally disregard the members.

4.b. According to him all the retired / past presidents maintain an exclusive elite club and ensure that their misdeeds are kept under the carpet. Several Council members for winning the elections use force and booth capturing techniques, but no follow up penal actions were taken. These allegations of the writ petitioner that Crores of rupees have been siphoned of by the past Presidents and Council members was known to the entire country but the same was never mentioned in the audit reports by the Chartered Accountants appointed to do the independent audit. According to him the Audit Reports are not reliable, since the auditor holds a direct or indirect financial interest in the company or depends on the client for a major fee that is outstanding. Similarly self-review threat also exists if the auditor is auditing his own work and an advocacy threat exists if the auditor is involved in promoting the client, to the point where their objectivity is potentially compromised. The familiarity threat is also existed if the auditor is intimidated by the management or its directors. Hence, according to the Petitioner, the report of the Auditors cannot be a basis to hold that there are no irregularities. Hence, he submitted that the 3rd and 4th Respondents committed various irregularities and the

3^{rd} Respondent has committed irregularities by spending various amounts on the ground of foreign travel. Similarly, the 4^{th} Respondent has committed various irregularities in purchase of lands. Despite his representation, the 2^{nd} Respondent has not taken any action in accordance with law. Hence he prayed to allow the writ petition.

4.c. In support of his contention, he relied upon the following judgments:

1. *Sudir M Vora vs. Commissioner of Police Greater Bombay* ***[2004 SCC Online BOM 1209]***

> *We may observe that although concerned police officer (Respondent No. 2) has been impleaded in writ petition as respondent by name and the allegations against him are personal to him, nevertheless, the Public Prosecutor has thought it appropriate to defend the respondent No. 2 In such a situation, in our view, the Public Prosecutor ought not to defend the officer against whom the allegations of acts of commission or omission are made (See 1986 Cri LJ 1022 (Madras)) Khannapan v. Abbas)*

2. Professor Manubai Shah vs. LIC of India ***[AIR 1981 Guj 15]***

> "*20. Firstly, the Corporation is a creature of the*

public will. Secondly, it lives on public funds. Thirdly, "YOGAKSHEMA" owned and controlled by the Corporation is financed wholly out of public funds Whoever deals with public funds under the mandate of the Parliament cannot siphon them only to his admiration and appreciation. The use of public funds must pass through a double-barrel siphon, one of which may voice the appreciation and admiration and the other shall voice its criticism."

3. R.R. Parekh v. High Court of Gujarat ***[(2016) 14 SCC 1]***

"16. The issue of whether a judicial officer has been actuated by an oblique motive or corrupt practice has to be determined upon a careful appraisal of the material on the record Direct evidence of corruption may not always be forthcoming in every case in a no conduct of this nature. A wanton breach of the governing principles of law or procedure may well be indicative in a gem case of a motivated, if not reckless disregard of legal principle. In the absence of a cogent explanation to the contrary, it is for the disciplinary authority to determine whether a pattern has emerged on the basis of which an inference that the judicial offer was actuated by extraneous considerations can be drawn. Cases involving misdemeanors of a judicial officer have to be dealt with sensitivity and care. A

robust common sense must guide the disciplinary authority. At one end of the spectrum are those cases where direct evidence of a misdemeanor is available. Evidence in regard to the existence of an incriminating trail must be carefully scrutinized to determine whether an act of misconduct is established on the basis of legally acceptable evidence Yet in other cases, direct evidence of a decision being actuated by a corrupt motive may not be available. The issue which arises in such cases is whether there are circumstances from which an inference that extraneous considerations have actuated a judicial officer can legitimately be drawn Such an inference cannot obviously be drawn merely from a hypothesis that a decision is erroneous. A wrong decision can yet be a bona fide error of judgment Inadvertence is consistent with an honest error of judgment A charge of misconduct against a judicial officer must be distinguished from a purely erroneous decision whether on law or on fact. The legality of a judicial determination is subject to such remedies as are provided in law for testing the correctness of the determination. It is not the correctness of the verdict but the conduct of the officer which is in question The disciplinary authority has to determine whether there has emerged from the record one or more circumstances that indicate that the decision which forms the basis of the charge of misconduct was not an honest exercise of judicial power. The circumstances let into evidence to *establish Misconduct have to be sifted and evaluated with caution The threat of disciplinary proceedings must not demotivate the honest and independent officer. Yet on the other hand, there is a vital element of accountability to society involved in dealing with cases of misconduct. There is on the one hand a genuine public interest in protecting fearless and honest officers of the District Judiciary from motivated criticism and attack. Equally there is a genuine public interest in holding a person who is guilty of wrongdoing, responsible for his or her actions. Neither aspect of public interest can be ignored. Both are vital to the preservation of the integrity of the administration of justice."*

4. *Maria Margarida Sequerira Fernandes vs. Erasmo Jak de Sequeira* ***[(2012) 5 SCC 370]***

"8. Certainly, the above is not true of the Indian judicial system A Judge in the Indian system has to be regarded as failing to exercise its jurisdiction and thereby discharging its judicial duty, if in the guise of remaining neutral, he opts to remain passive to the proceedings before him. He has to always keep in mind that "every trial is a voyage of discovery in which truth is the quest". In order to bring on record the relevant

fact, he has to play an active role; no doubt within the bounds of the statutorily defined procedural law."

"46. If the petitioner is able to show that its case falls within any of the exceptions carved out in Baburam Prakash Chandra Maheshwari v. Antarim Zila Parishad (Baburam Prakash Chandra Maheshwari v. Antarim Zila Parishad, AIR 1969 SC 556/, Whirlpool Corpn. v. Registrar of Trade Marks [Whirlpool Corpn. v. Registrar of Trade Marks, (1998) 8 SCC 11 and Harbanslal Sahnia v. Indian Oil Corpn. Ltd. [Harbanslal Sahnia v. Indian Oil Corpn. Ltd., (2003) 2 SCC 107] and some other judgments, then the High Court may, after considering all the relevant parameters and public interest, pass an appropriate interim order."

5.a. Whereas the learned Additional Solicitor General Mr.R. Sankaranarayanan would submit that the writ petition is nothing but abuse of proses of law only in order to coerce the Council and its Members to readmit the petitioner and to avoid the disciplinary proceedings he is facing. It is his contention that various writ petitions filed by the Petitioner clearly indicate that the Petitioner's main job is to blackmail the Council by filing various writ petitions. He has also submitted that the Petitioner has made vague allegations without any substance. According to them, under the Chartered Accountants Act 1949 there are various checks and balances available to maintain the accounts and to find out the irregularities etc., When sufficient safe guards and checks and balances are provided in the Statute, mere whims and fancies of some members who are facing the disciplinary proceedings, the allegations cannot be enquired by the CVC. He has also submitted that various Writ Petitions and proceedings initiated by the Petitioner against the 2nd Respondent and in most of the writ petitions orders have been passed.

5.b. It is his further contention that as far as the allegation against the 3rd Respondent is concerned that he is misusing his official position extensive foreign travels, spending millions of rupees belonging to students and members without any authentication. The Council of the 2nd Respondent constituted a special committee comprising three members of the Council, wherein two members are Central Government nominee to examine the foreign travel expenses incurred during the financial year 2000-2001, 2001-2002 and 2002-2003 and to ascertain whether the same has been incurred in accordance with the guidelines of the Central Government or Council's decision enforced from time time. After report from the committee the same has been sent to the Central Government on 30.01.2004 itself. Thereafter, matter was not processed further. Therefore, once the matter is closed, as the Central Government did not proceed further, accepting the report, the question of again directing the investigation in the same allegation does not arise at all.

5.c. As far as allegation against the 4th Respondent is concerned similar allegation has pressed into service in W.P.No.5035 of 2013 which is still pending and the records have been called for and the Court has seized the matter. As the above allegations also disputed seriously by the Council. Merely on the basis of the same allegations in the present writ petition, a direction cannot be issued. Hence submitted that as the petitioner suffered disciplinary proceedings, filed all these writ petitions, which are nothing but an attempt to coerce and harass the Council and its officials. Hence, he would submit that the statutory body has sufficient safeguards under the Act to proper maintenance of Accounts. According to him the writ petitioner has relied upon the Act book corrected upto 1st Feb.1989, reprinted in the year 2002 which is no way connected to the allegations made pertaining to the year 2003. Therefore, the same cannot be given any importance. At any event, when the person facing disciplinary proceedings, merely on the basis of the vague allegations writ of manadamus cannot be maintainable.

6. I have perused the entire materials and records. The Writ Petitioner who argued as Party in Person put forth his arguments mainly on two grounds. One against the 3rd Respondent and another one is against the 4th Respondent. As far as the 3rd Respondent is concerned, the main allegation is that there were huge irregularities during his foreign travel. Therefore, action is sought by directing the 1st Respondent to enquire into the above allegation. As far as the 4th Respondent is concerned it is his contention that there were some irregularities in purchase of computers from the private firm and also the irregularities in Rs.100 Crore business excellence centre at Hyderabad. It is relevant to note that in the entire writ petition except the vague allegations of purchase of the computers from the private parties and some irregularities in the business excellence center at Hyderabad. But no details whatsoever pleaded. Though the Interim Order passed in W.P.No.5035 of 2013 was relied upon in the writ petition, admittedly the W.P.No.5035 of 2013 is pending. The Interim Order passed by this Court also

clearly shows that though there were some irregularities in call for the tender, in para 8 it is observed that the land deal in Nagpur was cancelled on account of the protest made by the Council Members and the impleaded the Central Vigilance Commission (CVC) and the Central Bureau Investigation (CBI) in the writ petition and the matter is still pending for consideration.

7. As far as the allegation against the 4th Respondent is concerned the matter has already seized by this Court in W.P.No.5035 of 2013 and the 1st Respondent and the CBI were also made as parties and the allegations also disputed by the Council. In such a view of the matter until the above writ petition is disposed of after hearing all the parties, merely on the basis of the vague allegations in the writ petition, this Court is of the view that no directions could be issued to the 1st Respondent to enquire into the allegation of the Petitioner. Only after proper adjudication of the issue, after hearing the 1st Respondent and the Council in this regard, in the above writ petition, the question will not arise as to whether any enquiry is required by 1st Respondent. Therefore, in the present writ petition no such direction could be issued.

8. As far as the allegation against the 3rd Respondent with regard to the irregularities of the foreign travel, it is relevant to note that a committee has already constituted and the report has been submitted to the Central Government. Thereafter, the Central Government has not processed further. In such view of the matter this Court is of the view that no direction is required as sought for by the Petitioner.

9. It is also relevant to note the provisions contained in Chartered Accountant Act, 1949.

9.a. Section 9 deals with the Constitution of the Council of the Institute. There shall be a Council of the Institute for the management of the affairs of the Institute and for discharging the function assigned to it under the Act.

9.b. The Council at its first meeting shall elect two of its members to be respectively the President and the Vice-President, as per Section 12 of the Act. The President shall be the Chief Executive Authority of the Council. The President or Vice President shall hold office for a period of one year from the date on which he is chosen but so as not to extend beyond his term of office as a member of the Council.

9.c. Section 15 of the Act deals with the Functions of Council. The Institute shall function under the overall control, guidance and supervision of the Council and the duty of carrying out the provisions of this Act shall be vested in the Council.

9.d. Section 15(2) reads as follows:-

> ***"15 (2)*** *In particular, and without prejudice to the generality of the foregoing powers, the duties of the Council shall include -*
>
> *(a) to approve academic courses and their contents;*
>
> *(b) the examination of candidates for enrolment and the prescribing of fees therefor; (c) the regulation of the engagement and training of articled and audit assistants;*
>
> *(d) the prescribing of qualifications for entry in the Register;*

(e) the recognition of foreign qualifications and training for the purposes of enrolment;

(f) the granting or refusal of certificates of practice under this Act;

(g) the maintenance and publication of a Register of persons qualified to practice as chartered accountants;

(h) the levy and collection of fees from members, examinees and other persons;

(i) subject to the orders of the appropriate authorities under the Act, the removal of names from the Register and the restoration to the Register of names which have been removed;

(j) the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;

(k) the carrying out, by granting financial assistance to persons other than members of the Council or in any

other manner, of research in accountancy;

(l) the maintenance of a library and publication of books and periodicals relating to accountancy;

(m) to enable functioning of the Director (Discipline), the Board of Discipline, the Disciplinary Committee and the Appellate Authority constituted under the provisions of this Act;

(n) to enable functioning of the Quality Review Board;

(o) consideration of the recommendations of the Quality Review Board made under clause (a) of Section 28B and the details of action taken thereon in its annual report; and

(p) to ensure the functioning of the Institute in accordance with the provisions of this Act and in performance of other statutory duties as may be entrusted to the Institute from time to time."

9.e. Section 17 deals with the Committees of the Council. The Council shall constitute from amongst its members the following standing committees namely:-

(i) an Executive Committee

(ii) an Examination Committee and

(iii) a Finance Committee.

9.f. Section 18 deals with Finances of the Council. Sub-Section 5 of Section 18 makes it clear that the annual accounts of the Council shall be prepared in such manner as may be prescribed and be subject to audit by a chartered accountant in practice to be appointed annually by the Council.

9.g. Proviso to Section 18 also makes it clear that the Council also may itself cause a special audit if it finds that accounts of the Council do not represent a true and fair view of its finances. The proviso further states that even wherever appropriate cause a special audit also to be done and an action taken report shall be furnished to the Central Government.

9.h. Section 21 deals with the Disciplinary Directorate. The Council shall, by notification, establish a Disciplinary Directorate headed by an officer of the Institute designated as Director (Discipline) and such other employees for making investigations in respect of any information or complaint received by it. On receipt of any information or complaint along with the prescribed fee, the Director (Discipline) shall arrive at a prima facie opinion on the occurrence of the alleged misconduct. On such finding the matter will be placed before the Board of Discipline as per Section 21A of the Act. Thereafter, the Disciplinary Committee will conduct disciplinary proceedings in any of the member and impose a punishment provided under Section 21B of the Act.

9.i. Section 28A deals with Establishment of Quality review Board. As per Section 28A the Central Government shall, by notification, constitute a Quality Review Board consisting of a Chairperson and ten other members. Five members of the Board shall be nominated by the Council and other five members shall be nominated by the Central Government.

9.j. Section 28B deals with the functions of the Board. The Board shall perform the following functions, namely :

(a) to make recommendations to the Council

with regard to the quality of services provided by the members of the Institute;

(b) to review the quality of services provided by the members of the Institute including audit services; and

(c) to guide the members of the Institute to improve the quality of services and adherence to the various statutory and other regulatory requirements

Sub-Clause (b) makes it clear that even with regard to the audit, the Board consisting of the Council members and nominated members by the Central Government can review the auditing service.

10. Therefore, when there is any irregularities found in the audit the same can be found out in various measures as provided under the Act. As rightly pointed out by the learned Additional Solicitor General, there are checks and balances in the Act itself. Therefore, merely because the petitioner making a vague allegations, this Court is of the view that though allegations appears to be in serious nature without any substance, direction cannot be issued as sought by the Petitioner.

11.a. It is also relevant to note that the Petitioner has filed W.P.No24647 of 2010 challenging the disciplinary proceedings initiated against him wherein he was found guilty by the Disciplinary Committee. The above writ petition is still pending.

11.b. Similarly, W.P.No.14650 of 2011 filed by the Petitioner to restrain the Respondents from conducting 60th AGM of SIRC of ICAI on 30.06.2011. This Writ Petition was dismissed on 15.02.2012. The Writ Appeal filed against the dismissal order in W.A.No.751 of 2012 also disposed of.

11.c. Another Writ Petition No.5042 of 2012 filed for challenging the direction of ICAI (Respondent No.1) and SIRC of ICAI (Respondent No.2), to set aside the impugned order and to reinstate the Petitioner in the position of Sr.Faculty. The same was dismissed by this court on 13.02.2014 holding that there is no employee and employer relationship. The Review Application filed by the Petitioner in Review Application No.57 of 2014 also disposed of on 03.04.2014.

11.d Another Writ Petition No.10763 of 2012 filed by the Petitioner to direct the 3rd Respondent (ICAI) to re-valuate the answer scripts of the students who appeared in November 2011. Above writ petition was also disposed of on 23.04.2012 by this Court and again another Writ Petition No.12392 of 2012 also filed by the Petitioner to direct the Institute to publish the Petitioner's rejoinder sent through a letter dated 16.03.2012. This writ petition was also disposed of on 27.04.2012. Writ Appeal filed in W.A.No.1097 of 2012 against the above order was also dismissed on 29.04.2013. The Review Application No.83 of 2013 filed against that order was also rejected on 14.06.2013.

11.e. In W.P.No.32510 of 2012 filed by the Writ Petitioner restraining the Respondent No.2 (ICAI) from proceeding with the enquiry committee constituted by the Council at its meeting on 15.10.2012, to stop further transaction with regard to the payment of land and construction of the Business Excellence Centre. The above writ petition was also dismissed on 23.01.2013.

11.f. Another Writ Petition No.34174 of 2012 was also filed by the

Petitioner to restrain the Respondents from conducting the 211th Meeting of the Regional Council. The above Writ Petition was also dismissed on 12.04.2017.

11.g. W.P.No.5035 of 2013 filed against the CBI and CVC enquiry and sought for interim injunction restraining the Respondents 3 to 7 from discharging the administrative and financial function. The writ petition is still pending before this Court. It is relevant to note that in the above writ petition similar allegations pressed against the 4th Respondent.

11.h. Another writ petition No.12199 of 2013 filed for compensation of Rs.10 Crores and recovering the same from the Respondents 3 to 7 and 9 for loss of reputation, mental agony. The above Writ Petition is pending before this Court.

11.i. Writ Petition No.12200 of 2013 filed for mandamus directing the ICAI to publish the rejoinder of the petitioner sent vide his final letter dated 09.04.2013. The above matter is also pending before this Court.

11.j. Writ Petition No.32279 of 2013 filed by the Petitioner against the decision of the Board of Discipline dated 30.10.2013 was allowed on 25.01.2022 and remanded back the matter to the Disciplinary Authority to conduct a fresh enquiry.

11.k. That apart it appears that a Contempt Petition also filed by the Petitioner against the ICAI and others for disobeying the orders of this court in W.A.No.751 of 2012 was dismissed on 01.08.2013.

11.l. W.P.Nos.4955 of 2014 and 4956 of 2014 filed by the Petitioner were also dismissed. W.A.No.671 of 2014 filed by the petitioner against the order of single judge of this Court in W.P.No.5042 of 2012 was also dismissed.

11.m. W.P.No.8536 of 2015 filed by the Petitioner to direct the Ministry of Corporate Affairs to cause a special audit of the financial statement of the 2nd Respondent (ICAI) by an independent body like Comptroller and Auditor General of India is pending before this Court.

11.n. W.P.No.24314 of 2015 is also filed by the Petitioner to call for the records of the decision of the Respondent taken at its 342nd Meeting held on 15th May 2015 is also pending before this Court.

11.o. W.P.No.27732 of 2015 filed by the Petitioner for restraining the Respondents 1 and 2 from adjudicating the complaints which also pending before this Court.

12. The above nature of the writ petitions filed by the writ petitioner indicate the fact that he is in the habit of filing various writ petitions against ICAI, since he has been suffered disciplinary proceedings. At any event, as discussed above, one of the allegations raised against the 3rd Respondent has already enquired and report sent to the Central Government; thereafter it was not proceeded further; and the other allegations against the 4th Respondent is the subject matter of the Writ Petition No.5035 of 2013. Such a view of the matter, this Court is of the view that filing repeated writ petitions by the Petitioner is highly deprecated that cannot be entertained by this Court. The manner in which several writ petitions filed clearly shows the fact that same are result of personal bias against the institution. The citations relied upon by the petitioner are not

relevant to the facts of the present writ petition. In view of the same, the writ petition is liable to be dismissed.

13. Accordingly the Writ Petition is dismissed. No costs.

08.11.2022

ggs

Index : yes
Internet : yes
Speaking / Non-Speaking order

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N. SATHISH KUMAR, J.
ggs

Order in:
W.P.No.29842 of 2017

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