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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CHARTERED ACCOUNTANT REFERENCE NO.7 OF 2011

Council of the Institute of
Chartered Accountants of India

... Appellant

V/s.

Shri. Nawashir H. Mirza F. CA.

... Respondent

Mr. Gautam S. Mehta for Petitioner.

Mr. Jehangir Jejeebhoy a/w. Ms. Pooja Gera, Mr. K.K. Billimoria and Ms. Leandra Silveira i/b. Desai Billimoria & Associates for Respondent.

Mr. N. H. Mirza, Respondent present.

**CORAM : K. R. SHRIRAM &
FIRDOSH P. POONIWALLA, JJ.**

DATE : 19th JULY 2023

P. C.:-

1. This is a reference case under Section 21(5) of the Chartered Accountants Act, 1949 ("the Act") which was in force at the relevant time. Pursuant to certain complaints made against the firm in which Respondent was a partner and against Respondent in particular, the Institute of Chartered Accountants ("Institute") referred the complaint to the Disciplinary Committee constituted under Section 17 of the Act. The Disciplinary Committee has prepared a report dated 7th July 2006. Based on that Council of the Institute of Chartered Accountants of India, New Delhi (Council) accepted the report of the Disciplinary Committee and directed

this reference be filed. The reference was lodged sometime in July 2010 and was registered in October 2011. For the first time the matter has been called out today, though filed over almost 13 years ago. The Council recommended to the High Court that the name of the Respondent be removed from the register of members for a period of one year.

2. We are informed by Mr. Jejeebhoy, on instruction from Respondent who is present in Court, that on 1st April 2003 Respondent has retired and Respondent has also surrendered his certificate of practice to the Institute. Respondent today is 73 years of age. The complaint against Respondent was filed sometime in January 2000 over 23 years ago. The report of the Disciplinary Committee is of July 2006. Meeting of the Council was in October 2006 and reference was instituted in July 2010. In our view this reference therefore, has become infructuous.

3. Accordingly reference stands disposed.

4. No order as to costs.

(FIRDOSH P. POONIWALLA., J.)

(K. R. SHRIRAM, J.)