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

+ **W.P.(C) 8116/2022**

ALIG AND ASSOCIATES & ANR.

..... Petitioners

Through:

versus

**INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA &
ANR.**

..... Respondents

**Through: Ms. Pooja M. Saigal and Mr. Ishank
Jha, Advocates for R-1.**

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER

20.03.2024

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1. The Petitioner has approached this Court challenging the communication dated 01.03.2020, issued by the Respondent herein refusing to restore the membership of the Petitioner No.1 herein.

2. Material on record discloses that the Petitioner No.2 is the sole proprietor of Petitioner No.1 firm. It is stated that Petitioner No.2 is registered as a member with the ICAI having Membership No.124433. It is stated that Petitioner No.1 firm was incorporated in 2006 by the Petitioner No.2 under the name and style of M/s Ahmad & Associates. It is stated that in 08.09.2009, the name and style of the Petitioner No.1 firm was changed to M/s Alig & Associates and the same was updated in the records of the Respondent No.1. It is stated that due to some financial difficulties, Petitioner No.2 could not deposit the membership fee for the year 2019-20 as a result the certificate of practice of the Petitioner No.1 was cancelled by the Respondent No.1 on 01.03.2020. It is stated that in view of the Covid-

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19 Pandemic and in view of the Orders passed by various authorities and the Apex Court, as a one-time measure, it was decided to extend the date of payment of membership fee first till 28.02.2020 and later on till 31.05.2020. It is stated that the Petitioner No.2 failed to deposit the fee even during the extended time. The Petitioner No.2 paid her membership fee only on 27.01.2021 which was beyond the last date. In view of the fact that the Petitioner No.2 paid the membership fee along with late fee on 27.01.2021, the membership of the Petitioner No.2 was restored with effect from the date she paid the membership fee and a fresh certificate of practice was issued to the Petitioner No.2 on 01.02.2021.

3. Material on record discloses that in the interregnum, Petitioner No.2 started a new firm called M/s Roohi & Associates which was later on merged with M/s A S R N & Company as a partner w.e.f. 08.06.2021 and as per the counter affidavit filed by the Respondent No.1, the status of Petitioner No.2 continues to be that of a partner of A S R N & Company.

4. In view of the fact that the membership of the Petitioner No.2 has been restored by the ICAI and in view of the fact that Petitioner No.2 has registered another entity - M/s Roohi & Associates which has now merged with M/s A S R N & Company and the present status of the Petitioner No.2 being that of a partner of M/s A S R N & Company, this Court is of the opinion that the present Writ Petition has been rendered infructuous and the same is accordingly disposed of. Pending applications, if any, also stand disposed of.

SUBRAMONIUM PRASAD, J

MARCH 20, 2024

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