



2024:DHC:5098-DB



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

+ **LPA 561/2024 & C.M.Nos.37854-37855/2024**

ALIG AND ASSOCIATES & ANR.

.....Appellants

Through: Mr.M.R.Shamshad with Mr.Sarwar
Raza, Mohd. Waseem Akram and
Mohd. Zaid, Advocates.

versus

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

.....Respondents

Through: Ms.Pooja Saigal with Mr.Jatin Dua,
Advocates for R-1.

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Date of Decision: 09th July, 2024

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

JUDGMENT

MANMOHAN, ACJ : (ORAL)

C.M.No.37854/2024

1. Keeping in view the averments in the application, the delay in filing the present appeal is condoned.

2. Accordingly, the application stands disposed of.

C.M.No.37855/2024

3. Exemption allowed, subject to all just exceptions.

4. Accordingly, the application stands disposed of.

LPA No.561/2024

5. Present appeal has been filed by the appellants challenging the order dated 20th March, 2024 passed by the learned Single Judge of this Court in

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WP(C) 8116/2022 whereby the writ petition filed by the appellants was held to be infructuous.

6. Learned counsel for the appellants states that the appellant no.2 being Chartered Accountant was registered with the respondents on 3rd August, 2006. The grievance of the appellant no.2 is that due to the non-payment of annual membership/COP fee for the Financial Year 2019-2020 prior to 31st May, 2020, her seniority in the membership registration has been lost.

7. He states that even after the payment of the membership fee, the respondent no.1 has issued a fresh COP to the appellant no.2 and has consequently registered the appellant no.1-firm as a new firm, which will act detrimental to the sixteen years of hard work and reputation that the appellants have built in the market. He states that notwithstanding the above, the appellant no.1 will also lose credential to apply for various empanelments in government and non-government organizations or fresh registration as empanelment requires certain minimum years of experience which the Appellants have lost due to the arbitrariness displayed by the respondent no.1.

8. *Per contra*, learned counsel for respondent no.1 states that there is no cancellation of the membership of the appellants affecting livelihood, as is being claimed by the appellants. She further states that the original certificate of practice granted in 2006 will remain valid till 01st March, 2020, on which date the certificate of practice automatically stood cancelled due to non-submission of the renewal fee. She further states that the certificate of practice once again become operative from 01st February, 2021 when a request for a new certificate of practice was made by the appellants and granted by the respondent/Institute. According to her, the gap, if at all, is



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going to be for a period of nearly eleven months and not an obliteration of sixteen years, as is being incorrectly contended by the appellants.

9. In view of the aforesaid statements, learned counsel for the appellants does not wish to press the present appeal.

10. Recording the statements/clarification given by learned counsel for respondent no.1 (as also stated in the counter affidavit), the present appeal is closed.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

JULY 09, 2024
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