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

+ **W.P.(C) 10155/2024**

CMA VIJENDER SHARMA

.....Petitioner

Through: Mr. Harshit Agarwal, Mr. Gyaltsen B.
and Mr. Akash Shukla, Advocates.

versus

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA & ORS.

.....Respondent

Through: Mr. Joby P. Varghese and Ms. Aby P.
Varghese, Advocates for R-1 & 2.
Mr. Virendra Kumar, Advocate for R-
3.

CORAM:

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

29.08.2024

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1. The Petitioner, who claims to be the elected Vice President of the Institute of Cost Accountants of India¹, has filed a complaint under Section 21 of the Cost and Works Accountants Act, 1959². Counsel for Petitioner urges that the Petitioner's grievance is two-fold: (a) Respondent No. 3 – CMA Sandeep Kumar published the resignation letter of Chairman-cum-Managing Director of the Institute online with comments and accusations; and (b) Respondent No. 3 maligned the reputation of Petitioner by making accusatory posts on Facebook and other social media platforms.

¹ "Institute"

² "the Act"



2. On the basis of a *prima facie* opinion formed by the Director (Discipline) on the complaint filed by the Petitioner, the proceedings were placed before the Disciplinary Directorate, who, through the impugned order dated 24th April, 2024, have closed the said proceedings holding that Respondent No. 3 is not guilty of professional or other misconduct and the proceedings against him should be dropped.

3. On 25th July, 2024, while issuing notice in the present writ petition, this Court made a note that the impugned order does not indicate due application of mind in arriving at a conclusion. However, since Respondent No. 3 was not present before the Court, it was directed that notice shall be served on him, returnable on the next date of hearing.

4. Notwithstanding the above observation which are tentative in the nature, today the Court after hearing the parties has understood the true essence of the matter, which pertains to a dispute between the Petitioner, who is the Vice President of the Institute and Respondent No. 3, who is the member therein. The allegations against Respondent No. 3 in terms of publishing articles/comments on his social media accounts, which are allegedly bringing disrepute to the Petitioner, are all within the realm of tortious liability, for which the remedy lies elsewhere.

5. In the opinion of the Court, none of these allegations, as noted above and as urged by Petitioner, amount to professional misconduct which could have been acted upon by the Disciplinary Directorate under Chapter V of the Act. Thus, even considering the lack of cogent reasoning in the impugned order, the Court finds no reason to entertain the present writ petition invoking the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.



6. Accordingly, the present writ petition is dismissed, along with pending application(s).

SANJEEV NARULA, J

AUGUST 29, 2024

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