IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

CIVIL WRIT PETITION NO. 5221 OF 2025

HanIn Business & Consultancy Pvt. Ltd Through its authorized representative and Managing Director – Mr. Gopala Krishnan & Anr. … Petitioners

V/s.

Union of India and Ors. … Respondents

Mr. Dormaan J Dalal & Shirley Mody for the Petitioner.

Mr. Siddhesh Bhole a/w Mr. Apoorva Kulkarni i/by SSB Legal And Advisory for the Respondent No.3

CORAM : REVATI MOHITE DERE &
SANDESH D. PATIL, JJ.

DATE : 6TH OCTOBER, 2025.

P.C. :-

1. Heard learned Counsel for the Parties.

2. By this petition, the only substantive relief pressed by the Petitioner is prayer clause 'A' and 'B' which are as under :-

> *[A] That this Hon'ble Court be pleased to issue a writ mandamus or writ in the nature of mandamus or any other appropriate writ direction and order under Article 226 of the Constitution of India, 1950, the Petitioners can appoint a new Chartered Accountant and/or Auditor without the Respondent no. 4 issuing a No Objection Certificate to the Petitioners and further declaring that the said appointment of a new Chartered Accountant and/or Auditor would not amount to professional misconduct under the Chartered Accountants Act, 1949 and its corresponding rules, regulations and/or Code of Ethics.*
>
> *[B] That this Hon'ble Court be pleased to issue a writ mandamus or writ in the nature of mandamus or any other appropriate writ direction and order under Article 226 of the Constitution of India, 1950, directing the Respondent no. 2 and 3 not to initiate disciplinary proceedings against the any new Chartered Accountant and/or Auditor appointed by the Petitioners solely on the ground that the Respondent no. 4 has not issued a No Objection Certificate to the Petitioner to appoint a new Chartered Accountant and/or Auditor.*

3. Learned Counsel appearing for the Respondent No. 3- the Institute of Chartered Accountants of India states that as per Part-I of The First Schedule to the Chartered Accountants

(Amendment) Act, 2006, as regards the professional misconduct in relation to Chartered Accountants in practice is concerned, Clause (8) shall apply. Clause (8) of Part I of The First Schedule to the Chartered Accountants (Amendment) Act, 2006 reads as under :-

> *"... (8) accepts a position as auditor previously held by another chartered accountant or a restricted state auditor without first communicating with him in writing;"*

4. Learned Counsel appearing for the Respondent no.3 further submits that, it is for the newly appointed Chartered Accountant/Auditor to inform in writing to the erstwhile Chartered Accountant/Auditor appointed by the Petitioner and that would satisfy the mandate of Clause (8) of The First Schedule. As far as the requirement of No Objection Certificate to be given by the earlier Chartered Accountant/Auditor is concerned, learned Counsel for the Respondent No.3 submits that no such NOC is contemplated under the Rule and therefore, such NOC is not required.

5. Statement accepted.

6. In view of the aforesaid, nothings survives for further consideration in the petition.

7. Petition stands disposed of accordingly.

8. All parties to act upon an authenticated copies of this order.

(SANDESH D. PATIL, J.) ***(REVATI MOHITE DERE, J.)***

VDMokal