



W.P.No.32722 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.09.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.32722 of 2025

- 1.Rajeshwari S Nathan
- 2.Shobana Balasubrahmaniam
- 3.Visalakshi G
- 4.Saradha V
- 5.Sri Narayana Jakhotia

... Petitioners

Vs.

- 1.The Institute of Chartered Accountants of India,
Represented by Secretary,
ICAI Bhawan,
122, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

- 2.Anantha Narayanan J
- 3.S.Jayaprasanna Raj

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent to record the dissolution of the firm M/s.J.V.Ramanujam and Co bearing registration No.0029475 with effect from 01.01.2023 and consequently to correct their records and remove reference to M/s.J.V.Ramanujam and Co from membership Nos.042081, 105467, 206674, 222905 and 233192 of the petitioners.



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W.P.No.32722 of 2025

For Petitioners : Mr.Kishore Balasubramanian

For Respondents : Mr.Rajesh Ramanathan for R1
R2 & R3 – No Appearance

ORDER

This writ petition has been filed seeking issuance of Writ of Mandamus directing the first respondent to record the dissolution of the firm M/s.J.V.Ramanujam and Co. bearing registration No.0029475 with effect from 01.01.2023 and consequently to correct their records and remove reference to M/s.J.V.Ramanujam and Co. from membership Nos.042081, 105467, 206674, 222905 and 233192 of the petitioners.

2.The learned counsel appearing for the petitioners submitted that the partnership firm named M/s.J.V.Ramanujam and Co. was founded by Vedantha Ramanujam.J on 01.09.1985 and was reconstituted on 01.04.2017 with J.Vedanta Ramanujam, S.Jayaprassannaraj, J.Anantha Narayana, A.Hari, V.Renuka, Rajeshwari S.Nathan, Shobana Balasubramaniam, G.Visalakshi, Saradha V, Sri Narayana Jakhotia as partners and subsequently A.Hari retired on 01.04.2022 from the partnership firm and the same was



W.P.No.32722 of 2025

recorded in the Self Service Portal of ICAI and the firm continued with nine partners. Subsequently, respondents 1 and 5 vide letter dated 31.12.2022 dissolved the firm with effect from 01.01.2023 and the same was issued to all the partners by way of email and post. The first petitioner intimated the dissolution to the respondents through 3-mail and in response, the first respondent informed that all changes in the partnership have to be initiated by way of SSP Portal only.

3.The learned counsel appearing for the petitioners further submitted that though the petitioners are continuing business in the newly constituted firm, the respondents 2 and 3 are continuing to practice under the registration ID of the dissolved firm, which is not only a factual error but also hindering all applications made by the petitioners under multipurpose empanelment applications with the first respondent. Hence the petitioners wrote letter to the first respondent to record the dissolution of M/s.J.V.Ramanujam and Co. with effect from 01.01.2023 and to remove the reference the reference to M/s.J.V.Ramanujam and Co. from all the petitioners membership, however, there is no response.



W.P.No.32722 of 2025

4.The learned counsel appearing for the petitioners further submitted that this Court, without going into the merits of the case, may permit the petitioners to make fresh representation to the first respondent and issue direction to the first respondent to consider the same and to pass appropriate orders, within a reasonable time frame.

5.The learned counsel appearing for the first respondent submitted that this Court may permit the petitioners to make fresh representation either by way of e-mail or by RPAD and if any such representation is made by the petitioners, the same will be considered by the first respondent and appropriate orders will be passed.

6.Considering the limited relief now sought for by the learned counsel appearing for the petitioners, this Court, without going into the merits of the case, permit the petitioners to make fresh representation to the first respondent either by way of e-mail or by RPAD, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such representation, the first respondent shall consider the same, on merits and in accordance with law and pass appropriate orders, within a period of six weeks thereafter.



W.P.No.32722 of 2025

7.The writ petition is disposed of with the above observation. No costs.

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15.09.2025

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

1.The Institute of Chartered Accountants of India,
Represented by Secretary,
ICAI Bhawan,
122, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.



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W.P.No.32722 of 2025

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W.P.No.32722 of 2025

15.09.2025