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

+ W.P.(C) 10809/2018, CM APPL. 42178/2018&CM APPL.
42914/2018

ASHOK B. NAWAL

.....Petitioner

Through: Mr. M. Dutta, Sr. Adv., Mr. Arpan
Behl, Mr. Udipto Koushik Sharma,
Mr. Anand K. Soni, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Rakesh Kumar, SPC with Mr.
Sunil, Adv. for UOI.
Mr. Bhaskar Bhardwaj, Advocate for
R-3, through Vc.

CORAM:

HON'BLE MR. JUSTICE AMIT SHARMA

ORDER

17.09.2025

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1. This hearing has been done through hybrid mode.
2. The present petition under Articles 226 and 227 of the Constitution of India seeks the following prayers: -

“(a) That this Hon'ble court be pleased to issue a writ/direction in the nature of Certiorari or any other writ quashing and setting aside the impugned order dated 17.09.2018 passed by Appellate Authority constituted under the Cost Accountants Act, 1959;
(b) for ad-interim relief in terms of the above prayers as stated herein above be granted;
(c) for costs of this Petition and orders thereon;
(d) for such further and other reliefs, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.”

3. Learned senior counsel appearing on behalf of the petitioner submits that the petitioner has been punished for misconduct in terms of First



Schedule, Part I (10) as well as Second Schedule, Part II (1) of the Cost Accountants Act, 1959. It is pointed out that as per the First Schedule, Part I (10), the misconduct for which the petitioner has been punished is with respect to engaging in business or any occupation other than the profession of Cost Accountant. It was the case of the respondent no. 3 that the petitioner had accepted a position of Managing Director in a company without any permission given by the Council. It is also pointed out that the petitioner has been further punished under Second Schedule Part II (1), which provides as under: -

“Professional misconduct in relation to members of the Institute generally
A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he –

“(1) contravenes any of the provisions of this Act or the regulations made thereunder or any guidelines issued by the Council;”

4. Learned senior counsel appearing on behalf of the petitioner submits that in view of the same, the petitioner has been punished twice for the same misconduct.

5. Learned counsel appearing on behalf of the respondent no. 3 submits that the aforesaid legal issue was not raised by the petitioner before the disciplinary committee.

6. In view of the above, with the consent of the parties, it is directed that the matter be remanded back to the disciplinary committee who shall deal with the aforesaid legal issue apart from the other grounds taken by the learned counsel for the petitioner.

7. In these circumstances, the matter is remanded back to the disciplinary committee for fresh determination. Order of disciplinary committee dated



16.07.2018 and order of Appellate Authority dated 17.09.2018 are accordingly set aside.

8. Learned counsel appearing on behalf of the respondent no. 3 submits that a disciplinary committee will be constituted within a month for further proceedings and appropriate notice will be issued to the petitioner.

9. The present petition is disposed of in the aforesaid terms.

10. Order be uploaded on the website of this Court *forthwith*.

AMIT SHARMA, J

SEPTEMBER 17, 2025/kr/yg