



\$~40

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ LPA 250/2026, CM APPL. 23297/2026 & CM APPL. 23298/2026
MUKUL AGGARWALAppellant
Through: Mr.Rajeev Ahuja with Mr.Harshit
Ahuja, Mr.Shikhar Bansal, Advs.

versus

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
& ANR.Respondent
Through: Mr.Vikrant Narayan Vasudeva with
Mr.Arindam Gupta, Advs for R-1.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **10.04.2026**

1. Heard the learned counsel for the parties.
2. This intra-Court appeal challenges an order dated 23.03.2026 passed by the learned Single Judge under CM APPL.15546/2026 moved by the appellant in W.P.(C) 13899/2025.
3. Vide the impugned order, the prayer made by the appellant in the said miscellaneous application seeking deferment of the disciplinary proceedings instituted against the appellant was rejected. Learned Single Judge has refused to exercise his discretion giving the reason that the pendency of criminal case would not be an impediment for the respondent no.1 to proceed in an enquiry of alleged misconduct.
4. Reliance has been placed by the learned Single Judge while rejecting the said application by the impugned order, on *N. Narasimhan vs. Union of*



India and Ors [W.P.(C) 5183/2019]. So far as the law laid down by this Court in ***N. Narasimhan (supra)*** is concerned there cannot be any quarrel or dispute to the principle enunciated therein, however while recognizing the principle that since the standard of proof required in the criminal proceedings and the disciplinary proceedings commenced by the respondent no.1 is materially different and further that the purpose of criminal proceedings and the disciplinary proceedings are different, we may also observe that it is also equally settled that in case disciplinary proceedings are initiated and based on same allegations and evidence on which the criminal trial is proceeded, in appropriate cases the disciplinary proceedings may be deferred or may await the outcome of the criminal proceedings.

5. However, as to whether circumstances in a particular case exist to defer the disciplinary proceedings and such disciplinary proceedings should await outcome of the criminal proceedings is to be decided by the disciplinary authority. Admittedly, before instituting the writ petition, the appellant had not approached the disciplinary authority with any such prayer.

6. In the aforesaid view of the matter, we dispose of this appeal with liberty to the appellant to approach the disciplinary authority with the prayer to defer the disciplinary proceedings and await the outcome of the criminal proceedings. If any such application or prayer is made by the appellant, the same shall be considered by the competent authority of the Institute of Chartered Accountants of India with expedition.

7. We make it absolutely and unambiguously clear that in case any such application is preferred by the appellant, the same shall be considered by the disciplinary authority strictly in accordance with law and by application of



mind to the facts of the case. We also clarify that our observations made in this order shall not in any manner be construed to be our reflection on the merit of the claim of the respective parties.

8. The appeal thus along with pending applications stands disposed of.

9. In view of the aforesaid, W.P.(C) 13899/2025 is also disposed of. Consequently, the next date fixed in W.P.(C) 13899/2025 stands cancelled.

10. Let a copy of this order be placed on the record of W.P.(C) 13899/2025.

DEVENDRA KUMAR UPADHYAYA, CJ

TEJAS KARIA, J

APRIL 10, 2026
S.Rawat