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SUPREME COURT OF INDIA

RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 7208-7209 OF 2005

INST.OF CHARTERED ACCOUNTANTS OF INDIA

VERSUS

K. BHAGAVATHEESWARAN & ANR.

(With office report)

Date: 01/04/2013 These Appeals were called on for hearing today.

CORAM :

HONORABLE DR. JUSTICE B.S. CHAUHAN

HONORABLE MR. JUSTICE FAKKIR MOHAMED IBRAHIM KALIFULLA

For Appellant(s) Mr. N.K. Poddar,Sr.Adv.

Mr. Pramod Dayal,Adv.

Mr. Nikunj Dayal,Adv.

Ms. Payal Dayal,Adv.

For Respondent(s) Mr. K.V. Vishwanathan ,Sr.Adv (A.C.)

Mr. Abhishek Kaushik,Adv.

Mr. Sakthi Kumaran,Adv.

Mr. Gautam Bharadwaj,Adv.

Mr. M.P. Mahajan,Adv.

Ms. B. Sunita Rao,Adv.

Mr. B.K. Prasad,Adv.

Mr. P. Parmeswaran,Adv.

UPON hearing counsel the Court made the following

O R D E R

The appeal is dismissed in terms of the signed order.

(O.P. Sharma) Court Master	(M.S. Negi) Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(s). 7208-7209 OF 2005

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

VERSUS

K. BHAGAVATHEESWARAN & ANR.

O R D E R

These appeals have been preferred against the impugned judgment and order dated 24.3.2005 passed in Writ Appeal No 1452 & 1453/1998 by the High Court of Madras quashing the notifications issued by the appellant by which it has quashed the notifications dated 25.5.1987 and 13.1.1989 by which certain regulatory measures have been taken by the appellant against its members.

Mr. N.K. Poddar, learned senior counsel appearing for the appellant stated that both these notifications do not survive. They have been withdrawn and subsequently two guidelines have been issued by the appellant on 8th August, 2008 for regulating the business of its members. However, subsequently one of them had also been withdrawn in 2011 and today only one guidelines is issued for which the appellant has not received any representation, ventilation or any grievance from any member of the appellant association in respect of the existing guidelines which deals with Section 44 A(b) of the Income Tax Act, 1961. Mr. Poddar further submitted that in case, the appellant receives any representation against such existing guidelines, the highest body of the appellant will consider it and will take a decision as to whether such guidelines would continue or require any kind of modification.

In view of the above, we do not propose to hear the appeals on merit and the same are dismissed as having become infructuous. However, in case any member is aggrieved of the existing guidelines and files a representation before the appellant, the appellant shall consider it and pass appropriate order, and if any member is aggrieved thereof whether he has made representation or not, would have right to challenge it before the appropriate forum.

With the aforesaid observations, the appeals stand dismissed.

Before parting with the case, we express our thanks to Shri K. V. Vishwanathan, learned senior counsel, Amicus Curiae, for rendering assistance in the instant case .

……..J.

(Dr. B.S. CHAUHAN)

……..J.

(FAKKIR MOHAMED IBRAHIM KALIFULLA)

NEW DELHI;

APRIL 1, 2013