

IN THE SUPREME COURT OF INDIA

[S.C.R. ORDER XXII RULE 2(1)]

CIVIL APPELLATE JURISDICTION

[UNDER ARTICLE 136 OF THE CONSTITUTION OF INDIA]

SPECIAL LEAVE PETITION (CIVIL) NO. OF 2021

[arising out of the Judgment and final common order dated 09.11.2020 passed by the High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020]

WITH PRAYER FOR INTERIM RELIEF

IN THE MATTER OF:

CA V.Venkata Sivakumar & etc

... Petitioner

VERSUS

Institute of Cost Accountants of India & etc

.... Respondents

WITH

CIVIL M.P. No. Of 2020

An Application For Exemption From Filing Certified Copy Of
Impugned Order

PAPER BOOK

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CA V.VENKATA SIVAKUMAR: PETITIONER-IN-PERSON

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PROFORMA FOR FIRST LISTING

SECTION.

<input type="checkbox"/>	Central Act: (Title)	Indian Penal Code
<input type="checkbox"/>	Section:	Section 499,192 and 34
<input type="checkbox"/>	Central Rule: (Title)	N.A.
<input type="checkbox"/>	Rule No. (s):	N.A.
<input type="checkbox"/>	State Act: (Title)	N.A.
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<input type="checkbox"/>	Impugned Interim order: (Date)	30.09.2020
<input type="checkbox"/>	Impugned Final Order/Decree: (Date)	Final Order
<input type="checkbox"/>	High Court: (Name)	Hon`ble HIGH COURT OF JUDICATURE AT MADRAS
<input type="checkbox"/>	Name of Judges:	THE HONOURABLE MR. JUSTICE M.SATHYANARAYANAN
<input type="checkbox"/>	Tribunal/Authority: (Name)	N.A.

1.	Nature of matter:	<input type="checkbox"/> Civil
		<input type="checkbox"/> Criminal
2.	[a] Petitioner/Appellant	CA V.Venkata Sivakumar
	(b) e-mail ID:	Arunasri.siva@gmail.com
	(c) Mobile phone No.:	09444785500
3.	(a) Respondent No.1:	
	(b) e-mail ID:	
	(c) Mobile phone number:	
4.	(a) Main Category classification:	
	(b) Sub classification:	
5.	Not to be listed before:	N.A.
6A	Similar disposed of matter which citation, if any, and cases details	No similar matter is disposed of
6B.	Similar pending matter with	No similar matter is pending

	case details	matter
7.	Criminal Matters:	
	(a) Whether accused/convicted has surrendered:	Yes No.
	(b) FIR No. & Date	
	(c) Police Station	
	(d) Sentence Awarded:	
	(e) Period of sentence undergone including period of Detention/Custody Undergone.	
8.	Land Acquisition Matters:	
	(a) Date of Section 4 Notification	N.A.
	(b) Date of Section 6 notification:	N.A.
	(c) Date of Section 17 notification:	N.A.
9.	Tax Matters: State the tax effect:	N.A.
10.	Special Category (first petitioner/appellant only)	N.A.
	Senior Citizen 65 years SC/ST Woman/Child Disabled √ Legal Aid case √ In custody	
11.	Vehicle Number (in case of Motor Accident Claim matters):	N.A.

CA V.Venkata Sivakumar
Petitioner-in-person

SYNOPSIS

The Petitioner prefers this petition under Article 136 of the Constitution of India for Special Leave to appeal from the impugned judgment and final common order dated 09.11.2020 passed by the Hon'ble High Court of Judicature at Madras in the WP.Nos.15553 & 15557/2020 which is manifestly contrary to law and unjust

The issue in short is

- i. It is a case of a compounder without any formal education and even proper training claiming to be a qualified heart surgeon.*
 - ii. The 1st Respondent a statutory body misrepresenting the innocent students and public as 3rd Respondent another statutory body while the 2nd Respondent the regulator not only failed in discharging the duties but actively encouraging the fraudulent misrepresentation and cheating of the 1st Respondent.*
1. The petitioner is a gold medalist in graduation, chartered accountant in practice for 30 years, masters in Constitution law and an accomplished teacher trained several thousands of CA students since 1988 and therefore he is very much concerned about the well being of the profession and students.
 2. The 1st Respondent, prior to 2012 was known as Institute of Cost and Works Accountants of India (ICWAI), a statutory body established under the Act of parliament 1959. In 2012, the parliament amended the Act changing the name to Institute of Cost Accountants of India (ICAOI) However, the 1st Respondent knowing well that it will mislead the public and students started representing itself as ICAI an acronym which belongs to the 3rd Respondent
 3. 2nd Respondent is Union Ministry of Corporate Affairs and is the regulating authority of Respondents 1 and 3. The facts

will reveal that the 2nd Respondent is encouraging the 1st Respondent to blatantly float the rule of law by fraudulently using the acronym of the 3rd Respondent resulting in misleading the innocent students and small business houses seriously jeopardizing the public interest and weakening the 3rd Respondent a world class Institution

4. 3rd Respondent is Public Authority established under Chartered Accountants Act 1949 to regulate the Chartered Accountants (known as ICAI). The Bare perusal of the Curriculum, training methodology, the examination system and post qualification guidance and continues education will clearly establish strength of a chartered Accountant Vis-a-Vis total weakness of the CWAs.

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6. The 3rd Respondent made several representations requesting the 1st Respondent to desist from indulging in the illegal acts of misrepresenting and cheating the stakeholders by using the acronym which is the property registered under Trademarks Act and known to the stakeholders since 1949. As there was no response from the 1st Respondent took up the matter with 2nd Respondent being the regulator of both these statutory bodies.
7. The 2nd Respondent instead of directing the 1st Respondent to desist from indulging in carrying out illegal acts started openly abetting the crime. Supporting the 1st Respondent even during the proceedings in WP 30203 of 2016 before the Hon`ble Single Judge and also in WA 696 of 2018 before the Hon`ble Division Bench of Madras High Court.
8. When the appeal was pending before the Division Bench, the newly appointed secretary of the 2nd Respondent MCA on a representation by the 3rd institute the CA institute issued a direction to the 1st Respondent not to use the acronym as it is illegal and liable for criminal persecution
9. The president of the 1st Respondent instead of complying with the regulator (MCA) the 2nd Respondent sent a hard hitting reply refusing to obey the directions and threatened the Secretary to desist from issuing such directions in future. As a result the helpless regulator withdraws the letter/directions given.
10. The Judicial proceedings.
 - a. Writ Petition 30203 of 2016 was dismissed and the Writ Appeal 696 of 2018 was also dismissed. The Hon`ble Division Bench in Para 11

Para 11..... The first question that is required to be considered is whether the Appellant/Petitioner had the locus standi to maintain the writ petition. In the impugned order, the learned Judge

concluded that the Petitioner is not the person aggrieved and that, therefore, the Petitioner is not entitled to maintain the writ petition. The learned Judge also held that the rights in a trade mark are proprietary rights and that only the owner of the trade mark is entitled to initiate proceedings in respect thereof. On this question, the contention of the Appellant was that he is a member of the third Respondent Institute and is, therefore, entitled to maintain the writ petition to espouse the interest of the third Respondent. Upon perusal of the CA Act and, in particular, Section 3 thereof, we find that the third Respondent is a body corporate established by statute and conferred with perpetual succession, the right to a common seal and the right to sue and be sued in its name.

The party-in-person has not filed the writ petition in his personal capacity or as a public interest litigation. Instead, it is in the nature of an action for and on behalf of the third Respondent. In effect, using a private law analogy, the present writ petition and the appeal arising there from appear to be in the nature of a derivative action..

..... Therefore, we concur fully with the findings of the learned Judge in the impugned order that the Appellant/Petitioner does not have locus standi and that the writ petition was not maintainable at his instance.

Para 13..... One more issue was raised by the parties, namely, the correspondence with the Ministry of Corporate Affairs with regard to the use of the acronym ICAI. By letter dated 17.06.2020, the Ministry of Corporate Affairs had advised the first Respondent that it is not desirable for the first Respondent to use the acronym ICAI.

..... This correspondence was exchanged after the writ petition was filed and in light of the conclusions that we have set out above, we do not propose to issue any such direction.

11. The petitioner filed a PIL WP 15553 & 15557 of 2020 based on the ratio decided as above and the same was also dismissed *in limi* and is the subject matter of appeal before this Hon`ble Court;

Para 7.....The petitioner/party-in-person, under the garb of this litigation, wants to reopen the issue which has already been concluded in the order passed in WP.No.30203 of 2016 which came to be confirmed by the judgment in WA.No.696 of 2018 and as such, this Court is unable to come to the aid of the petitioner/party-in-person. If the petitioner/party-in-person is so advised and if it is available to him under law, he is at liberty to invoke the provisions of the Right to Information Act, before the concerned Public Information Authority to know about the fate/stage of the representation dated 25.06.202

Following are the list of dates and events

LIST OF DATES AND EVENTS

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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED 09.11.2020

CORAM

THE HONOURABLE MR. JUSTICE
M.SATHYANARAYANAN AND
THE HONOURABLE MRS. JUSTICE
R.HEMALATHA

WP.Nos.15553 & 15557/2020
& WMP.Nos.19412 & 19415/2020

V.Venkata Sivakumar .. Petitioner
in both WPs

Versus

1. Institute of Cost Accountants of India
Represented by the Secretary, No.12, Suddar Street
Kolkatta 700 016.
2. Union of India
Ministry of Corporate Affairs
represented by Joint Secretary
5th Floor, A-Wing, Sastri Bhavan
Dr.Rajendra Prasad Road
New Delhi 110 001.
3. Institute of Chartered Accountants of India
Represented by the Secretary
ICAI Bhawan, Indraprastha Marg Post Box 7100,
New Delhi 110 002.
4. Mr.Atul Gupta President of ICAI
ICAI Bhawan, Indraprastha Marg
Post Box 7100,
New Delhi 110 002. .. Respondents in
both WPs

Prayer in WP.;No.15552/2020:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the 3rd and 4th respondents to perform their duty to protect the interest of the profession by initiating appropriate civil and criminal proceedings against the 1st

respondent as provided under Section 15A[3] and 24A of the Chartered Accountants Act, 1949, as amended for misrepresenting the general public and students willfully by using the acronym ICAI which is owned and registered in the name of the 3rd respondent under the Trade Marks Act, 1999.

Prayer in WP.:No.15557/2020:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the 2nd respondent to perform its duties as a regulator of the 1st and 3rd respondents impartially and in accordance with law by directing the 1st respondent to use the acronym ICAOI complying strictly with Sec.2[2] of the Cost and Works Accountants Act, 1959, and desist from encroaching into the domain earmarked for the members of the 3rd respondent.

For Petitioner : Mr.V.Venkata Sivakumar
Party-in-person

COMMON ORDER

[Order of the Court was made by .SATHYANARAYANAN]

- (1) Both the writ petitions are taken up together and are disposed of by this common order as the issue to be decided, is one and the same.
- (2) The petitioner/party-in-person, on an earlier occasion, filed WP.No.30203 of 2016 against the very same respondents, praying for issuance of a writ of mandamus, directing the 1st respondent, viz., the Institute of Cost Accountants of India, Kolkatta, to comply with Section 2[2] of the Cost and Works Accounts Act, 1959, as amended and desist from encroaching into the domains earmarked for the 3rd respondent [Chartered Accountants] and further direct the 2nd respondents, viz., Union of India, Ministry of Corporate Affairs, New Delhi-1, to ensure that the Acronym ICAOI be used in stead of the Acronym ICAI which belongs to the 3rd respondent [Chartered Accountant] as per the decisions of the Hon'ble Supreme Court in *Sathyam Infoway Vs. Sifynet Solutions Private Limited*.

(3) The writ petition was entertained and it was dismissed on 20.12.2018 as not maintainable. It is relevant to extract paragraphs No.18, 19 and 22 of the said order:-

"18.Hence, from the above stand taken by the first respondent, there can be no difficulty in holding that till the name of the first respondent is changed as proposed by them, as stated supra, if they continue to use the acronym "ICAI" and if the third respondent is aggrieved against such usage in view of the registration of such trademark by the 3rd respondent in their favour as discussed supra, certainly, it is for the 3rd respondent to initiate appropriate legal action before the appropriate forum by filing appropriate application under the Trademarks Act. Certainly the 3rd respondent's support to the petitioner in this proceedings cannot be equated with such appropriate proceedings under the Trademarks Act. Under such circumstances, certainly the present writ petition cannot be maintained that too, at the instance of the petitioner, who is only a member of the 3rd respondent more particularly, when the 3rd respondent has not chosen to challenge such alleged infringement before the competent Court of law so far.

19.Needless to state that the Trademark right is a proprietary right and therefore, only such owner of the Trademark, if aggrieved against any infringement of such trademark, has locus standi and consequently, a cause of action to

initiate appropriate proceedings before the appropriate forum against such infringement and to seek the appropriate relief thereunder. Such proprietary right of trademark is a right in personam and not a right in rem. Therefore, the petitioner, though a member of the 3rd respondent, cannot be called as an aggrieved person, even to initiate the proceedings before such appropriate forum against the alleged infringement.

...22. It is true that the learned counsel appearing for the 1st respondent made a submission before the learned Judge, who previously heard this matter on 13.07.2017, that the 1st respondent in principle is agreeing with the request made by the petitioner and would also consider the representation made by the 3rd respondent with regard to the change in the nomenclature. However, when the counter affidavit is filed before this Court by the 1st respondent, it is categorically stated therein that the said submission made by their counsel was without any instruction from the 1st respondent in writing and that the 1st respondent had never consented or in principle agreed to the proposal of the petitioner. In any event, as this Court has come to the conclusion that this is not the matter to be considered in a writ petition and that the parties have to resort to the remedies available only before the appropriate forum under the Trademarks Act, the above concession shown by the

learned counsel for the 1st respondent before this Court on the previous occasion, that too, without the consent of the 1st respondent, cannot be taken advantage of by the petitioner or the 3rd respondent to sustain the present writ petition. Therefore, I reject the contention of the petitioner as well as the 3rd respondent on this aspect as well."

(4) The petitioner/party-in-person, aggrieved by the dismissal of the writ petition as not maintainable, filed WA.No.696 of 2018 and it was entertained. The Hon'ble First Bench of this Court vide judgment dated 20.02.2018, has considered the materials and on appreciation of the rival submissions, in paragraph No.11, held that *"Therefore, we concur fully with the findings of the learned Judge in the impugned order that the appellant/petitioner does not have locus standi and that the writ petition was not maintainable, at his instance."* In paragraph No.12 of the said judgment, the Division Bench has also taken note of the relevant statutory provisions and held that *"in these circumstances, no case is made out for the exercise of the discretionary jurisdiction on account of the use of acronym ICAI. Such question would have to be decided in appropriate legal proceedings initiated by the 3rd respondent."* During the course of arguments in the writ appeal, the petitioner/party-in-person had also invited the attention of the Court to the Letter dated 17.06.2020 sent by the Ministry of Corporate Affairs wherein, it has advised the 1st respondent that it is not desirable for the 1st respondent to use the Acronym ICAI and by a subsequent Letter dated 26.06.2020, the said Letter was modified and in paragraph No.7, which dealt with the non-desirability of using of Acronym ICAI, was withdrawn by the Ministry of Corporate Affairs. The petitioner/party- in-person, by placing reliance upon those Letters, prays for appropriate orders and after considering the same, the Division Bench concluded in

paragraph No.13 that *"this correspondence was exchanged after the writ petition was filed and in the light of the conclusion that we have set out above, we do not propose to issue any such direction."*

- (5) Now, the petitioner/party-in-person came forward to file these writ petitions, by drawing the attention of this Court to the representation dated 25.06.2020 submitted by the 1st respondent to the 2nd respondent and would point out that despite such a representation, the 2nd respondent is not at all performing the duties properly.
- (6) In the considered opinion of the Court, under the guise of filing these two writ petitions, the petitioner/party-in-person wants to re-argue the entire issue which was the subject matter of the writ petition in WP.No.30203 of 2016 as well as WA.No.696 of 2018, which came to be decided against the petitioner/party-in-person.
- (7) The petitioner/party-in-person, under the garb of this litigation, wants to reopen the issue which has already been concluded in the order passed in WP.No.30203 of 2016 which came to be confirmed by the judgment in WA.No.696 of 2018 and as such, this Court is unable to come to the aid of the petitioner/party-in-person. If the petitioner/party-in-person is so advised and if it is available to him under law, he is at liberty to invoke the provisions of the Right to Information Act, before the concerned Public Information Authority to know about the fate/stage of the representation dated 25.06.2020 submitted by the 1st respondent.
- (8) In the result, the writ petitions stand dismissed at the admission stage itself, subject to the above observations. No costs. Consequently, the connected miscellaneous petitions are closed.

[MSNJ] [RHJ]

09.11.2020

AP

Internet: Yes To

1. The Secretary

Institute of Cost Accountants of India No.12, Suddar Street
Kolkatta 700 016.

2. The Joint Secretary Union of India

Ministry of Corporate Affairs
5th Floor, A-Wing, Sastri Bhavan Dr.Rajendra Prasad
Road
New Delhi 110 001.

3. The Secretary

Institute of Chartered Accountants of India ICAI Bhawan,
Indraprastha Marg
Post Box 7100, New Delhi 110 002.

4. Mr. Atul Gupta President of ICAI

ICAI Bhawan, Indraprastha Marg Post Box 7100, New
Delhi 110 002.

M.SATHYANARAYANAN, J.,

AND R.HEMALATHA, J.,

AP

WP.Nos.15553 & 15557/2020

IN THE SUPREME COURT OF INDIA
[S.C.R. ORDER XXII RULE 2(1)]
CRIMINAL APPELLATE JURISDICTION
[UNDER ARTICLE 136 OF THE CONSTITUTION OF
INDIA]
SPECIAL LEAVE PETITION (CIVIL) NO. OF 2021

[Arising out of the Judgment and final common order dated 09.11.2020 passed by the High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020]

WITH PRAYER FOR INTERIM RELIEF

IN THE MATTER OF:

WP.Nos.15553 & 15557 of 2020
CA V.Venkata Sivakumar
S/o Late V S Gandhi
10/11, Dr. Subbarayan Nagar
Main Road Kodambakkam,
Chennai – 600 024

POSITION OF THE PARTIES

Before High Court	Before this Court
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Petitioner	Petitioner
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Versus

The Secretary
Institute of Cost Accountants
of India No.12,
Suddar Street
Kolkatta 700 016.

Respondent

Respondent

The Joint Secretary Union of
India
Ministry of Corporate Affairs
5th Floor, A-Wing, Sastri
Bhavan Dr.Rajendra Prasad
Road
New Delhi 110 001

Respondent

Respondent

The Secretary
Institute of Chartered
Accountants of India ICAI
Bhawan,
Indraprastha Marg
Post Box 7100,
New Delhi 110 002

Respondent

Respondent

Mr.Atul Gupta President of
ICAI
ICAI Bhawan,
Indraprastha Marg Post
Box 7100,
New Delhi 110 002.

Respondent

Respondent

TO

THE HON'BLE CHIEF JUSTICE OF INDIA AND
HIS HON'BLE COMPANION JUSTICES OF THE
HON'BLE SUPREME COURT OF INDIA,

THE HUMBLE PETITION OF THE ABOVE
NAMED PETITIONER

MOST RESPECTFULLY SHOWETH:

1. The Petitioner is filing the present Petition for under Article 136 of the Constitution of India against the impugned judgment and final order dated 09.11.2020 passed by the High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020..

2. **QUESTION OF LAW;**

The following questions of law arise in the instant petition for consideration of this Hon'ble Court:-

A Bare perusal of the facts on record, citations relied, it will become plain that the Hon`ble High Court has dealt with the case arbitrarily by dismissing the petition at the admission stage itself in spite of the fact that the petition was filed as per the ratio settled by the Hon`ble Division bench in Writ Appeal 696 of 2018 which is a clear violation of Art. 141 of the Constitution therefore the appellants pray for intervention of this Highest Court of Land to see that injustice is not perpetrated by the decisions of the Hon`ble High Court

- i. The Hon`ble High Court dismissed the petition at the admission stage itself by concluding in Para 7.....*The petitioner/party-in-person, under the garb of this litigation, wants to reopen the issue which has already been concluded in the order passed in WP.No.30203 of 2016 which came to be confirmed by the judgment in WA.No.696 of 2018 ignoring the fact that this petition is filed in accordance with the ratio laid down by The Hon`ble Division bench in WA*

696 of 2018 in Para 11 *The party-in-person has not filed the writ petition in his personal capacity or as a public interest litigation. Instead, it is in the nature of an action for and on behalf of the third Respondent. In effect, using a private law analogy, the present writ petition and the appeal arising there from appear to be in the nature of a derivative action.*

- a. Was the Hon`ble High Court ignored Art 141 of the Constitution and the settled law laid down by this Hon`ble Court in catena of judgments including that of *Sundarjas Kanyalal Bhatija & Ors vs Collector, Thane, Maharashtra & ... SCC*

“It would be difficult for us to appreciate the judgment of the High Court. One must remember that pursuit of the law, however glamorous it is, has its own limitation on the Bench. In a multi-judge court, the Judges are bound by precedents and procedure. They could use their discretion only when there is no declared principle to be found, no rule and no authority. The judicial decorum and legal propriety demand that where a learned single judge or a Division Bench does not agree with the decision of a Bench of co-ordinate jurisdiction, the matter shall be referred to a larger Bench. It is a subversion of judicial process not to follow this procedure”

Das Gupta, J., in Mahadeolal Kanodia v. The Administrator General of West Bengal, AIR 1960 SC 926 said (at 941):

"We have noticed with some regret that when the earlier decision of two Judges of the same High Court in Deorajin's case, 58 Cal WN 64 (AIR 1954 Cal 119) was

cited before the learned Judges who heard the present appeal they took on themselves to say that the previous decision was wrong, instead of following the usual procedure in case of difference of opinion with an earlier decision, of referring no less than legal propriety form the basis of judicial procedure. If one thing is more necessary in law than any other thing, it is the quality of certainty. That quality would totally disappear if Judges of co-ordinate jurisdiction in a High Court start overruling one another's decision."

*Lala Shri Bhagwan and Anr. v. Ram Chand and Anr.,
AIR 1965 SC 1767*

"It is hardly necessary to emphasize that considerations of judicial propriety and decorum require that if a learned single judge hearing a matter is inclined to take the view that the earlier decisions of the High Court, whether of a Division Bench or of a single, Judge, need to be reconsidered, he should not embark upon that enquiry sitting as a single judge, but should refer the matter to a Division Bench or, in a proper case, place the relevant papers before the Chief Justice to enable him to constitute a larger Bench to examine the question. That is the proper and traditional way to deal with such matters and it is rounded on healthy principles of judicial

decorum and propriety. It is to be re- gretted that the learned Judges departed from this traditional way in the present case and choose to examine the question himself."

- ii. The Hon`ble 1st Bench in the WA 696 of 2018 categorically mentioned that, the important issues having a bearing on the outcome of the petition in favor of the appellant though raised were not considered and the same was agitated in the Writ Petition 15553 of 2020 which was not considered.

Para 13..... One more issue was raised by the parties, namely, the correspondence with the Ministry of Corporate Affairs with regard to the use of the acronym ICAI. By letter dated 17.06.2020, the Ministry of Corporate Affairs had advised the first Respondent that it is not desirable for the first Respondent to use the acronym ICAI..... This correspondence was exchanged after the writ petition was filed and in light of the conclusions that we have set out above, we do not propose to issue any such direction.

- a. Was the Hon`ble High Court is justified in ignoring the issue agitated and relief sought are totally different and the prayer for seeking issue of Writ of Mandamus is in accordance with the law settled by this Hon`ble Court.
- b. Was the Hon`ble High Court justified in ignoring the fact that the issue for adjudicated is the petition is the maintainability or the *locustandi* of the petitioner and not the merits of the case which were not decided.
- c. Was the Hon`ble High Court is justified in ignoring the fact that a bare perusal of the averments in the orders passed by the Hon`ble Division Bench will clearly establish that the 1st Respondent being the statutory body is acting *ultra vires* to the constitution by blatantly misrepresenting and cheating the innocent young students and public in a country governed by rule of law.

d. Was the Hon`ble High Court justified in ignoring the direction of the 2nd Respondent vide its letter 17.06.2020 which in effect confirms the issues agitated and prayer sought by the petitioner in the Writ Petition 30203 of 2016

3. GROUNDS

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Ehqfk#rx jk#wr#wk dyh#uhhuhg#wk h#lvvxh#wr#Odujhu#
Ehqfk I#K rz hyhu/#z lwk rxw#uhhuuqj#wr#Odujhu#Ehqfk/#
wk h#SIOv#k dyh#ehhq#g lvp lvvhg#uurqhrxvo| I###
- { 1 E hfdxvh#wk h#K rqcdh#K ljk #F rxu#w#uurqhrxvo|#fdp h#
wr#wk h#frqfoxvlrq#wk dw####

Š9 # lq# wkh# frqvlghung# rs lqlrq# ri# wkh#
F rxuw/xqghu#wkh#jxlvh#ri#ildqj#wkhvh#wz r#
z ul#w shwłlrqv/# wkh# shwłlrqhu2sdw| 0lq0
shuvrq#z dqw#wr#uh0dujxh#wkh#hqwłh#lvvxh#
z k lfk#z dv#wkh#vxemfw#p dwhu#ri#wkh#z ul#w
shwłlrq#lq#Z S1Q r163536#ri#5349#dv#z h0#
dv#Z D1Q r19<9#ri#534 ; /#z k lfk#fdp h#wr#eh#
ghflghg# djdlqv#wkh# shwłlrqhu2sdw| 0lq0
shuvrq#

+ : #Wkh#shwłlrqhu2sdw| 0lq0shuvrq/#xqghu#
wkh#jdue#ri#wk lv#0włj dwłrq /#z dqw#wr#uhrshq#
wkh# lvvxh# z k lfk# kd v# d0hdg |# ehq#
frqfoxhg# lq# wkh# rughu# sdvvhg# lq#
Z S1Q r163536#ri#5349#z k lfk#fdp h#wr#eh#
frqilup hg#e | #wkh#xgjp hqw#lq#Z D1Q r19<9#
ri#534 ; #dqg#dv#vxfk /#wk lv#F rxuw#lv#xqded#
wr#frp h#wr#wkh#dlg#ri#wkh#shwłlrqhu2sdw| 0
lq0shuvrq#l#wkh#shwłlrqhu2sdw| 0lq0shuvrq#
lv#vr#dgylvhg#dqg#li#lv#lv#dyd l0edh#wr#k lp #
xqghu#0z /#k h#lv#dw#dehuw | #wr#lgyrnh#wkh#
surylvlrqv#ri#wkh#U ljk#wr#lq irup dwłrq#D fw#
ehiruh#wkh# frqfhuqhg#Sxedf#lq irup dwłrq#
Dxwkrul#wr#nqrz #derxw#wkh#idwh2vdjh#ri#
wkh# unsuhvhwłlrq# gdwhg# 5813915353#
vxep lwhg#e | #k h#U hvsrqghqw#

#

+ ; #lq#wkh#uhvxow#wkh#z ul#wshwłlrqv#vwdqg#
g lvp lvvhg#dw#wkh#dgp lvlrq#vwdjh#lw h0i/#
vxemfw#wr#wkh# deryh# revhuydwłlrq#1# Q r#
frvw1# Frqvhtxhqw| /# wkh# frqqhfwhg#
p lvfh0dqhrxv#shwłlrqv#duh#f0rvhg 10###

#

Wkh#diruhp hqwłrqhg#revhuydwłlrq#p dg h#e | #k h#F rxuw#p dn hv#
lw#fchdu#wk dw#Shwłlrqhu#z dv#q r#wj lyhq#d#fk dq fh#wr#p dn h#rxw#
k lv#fdvh#dqg#SIO#ildng#lq#wkh#0dujhu#lqwhuv#wr#ri#wkh#Sxedf#
z dv#g lvp lvvhg# lq# 0p lqh# z lw rxw# eh lqj# j lyhq# vx iilf lhw#
rssruwxqlw | #K hq fh#wkh#g hflvrq#uhqghung#e | #K ljk#F rxuw#lq#
wkh#SIO#lv#due lwdu | #dqg#gj hhp v#wr#eh#vhw#dlvlg h1##

4. GROUNDS FOR INTERIM RELIEF

A Bare perusal of the issues agitated in the litigation, and captured in the orders passed by the Hon`ble single Judge in WP 30203 of 2016 and by the Hon`ble Division Bench in WA 696 of 2018 confirmed that the acronym belongs to the 3rd Respondent. The 1st Respondent, in spite of admitting to the illegal act, blatantly misrepresenting the Public, the innocent Students actively abetted by the 2nd Respondent the Regulator MCA which is in total violation of the rule of law.

5. **MAIN PRAYER**

The Petitioner therefore, prays that in the interest of justice and equity, this Hon`ble Court be pleased to:-

- A) Grant Special Leave to Appeal under Article 136 of the Constitution of India against the impugned judgment and final common order dated 09.11.2020 passed by the Hon`ble High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020;
- B) Pass any other order and/or directions as this Hon`ble Court may deem fit and proper.

6. **PRAYER FOR INTERIM RELIEF :**

It is therefore most respectfully prayed that their Lordships may graciously be pleased to:

- A. Direct the 1st Respondent not to use the acronym of the 3rd Respondent and use the acronym ICAI given by the parliament and being used by the 1st Respondent till date while communicating with the executive pending disposal of this present Appeal;
- B. Pass such order or further orders which are deemed fit and proper in the facts and circumstances of the case.

AND FOR THIS ACT OF KINDNESS THE HUMBLE PETITIONER AS IN DUTY BOUND SHALL EVER PRAY.

DRAWN & FILED BY

CA V.Venkata Sivakumar

Petitioner-in-person

DRAWN ON:

FILED ON:

WWW.TAXSCAN.IN

IN THE SUPREME COURT OF INDIA
[CIVIL APPELLATE JURISDICTION]

CIVIL M.P. NO. OF 2021

IN
SPECIAL LEAVE PETITION (CIVIL.) NO. OF 2021

IN THE MATTER OF:

CA V.Venkata Sivakumar

... Petitioner

Versus

Institute of Cost Accountants of India & etc

.... Respondents

**AN APPLICATION FOR EXEMPTION FROM FILING
CERTIFIED COPY OF IMPUGNED ORDER**

TO

THE HON'BLE CHIEF JUSTICE OF INDIA
AND HIS COMPANION JUSTICES OF THE
HON'BLE SUPREME COURT OF INDIA

THE HUMBLE SPECIAL LEAVE
PETITION OF THE PETITIONER
ABOVE NAMED

MOST RESPECTFULLY SHOWETH:

1.) That the Petitioner above named is filing the present Special Leave Petition against the impugned Judgment and Final common Order dated 09.11.2020 passed by the High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020.
2. That the facts and circumstances giving rise to the present Application are narrated in the accompanying petition for Special Leave to Appeal and the same are not reiterated herein for the sake of brevity. The Petitioner craves leave of this Hon'ble Court to refer to and rely upon the accompanying Special Leave Petition at the time of hearing of the present Application.

3. That the impugned judgment and final common order has been passed on 09.11.2020. Since the Special Leave Petition had to be filed for seeking relief from this Hon'ble Court, the Petitioner could not get either the certified copy of the impugned order. The Petitioner states that The Hon'ble High Court of Judicature at Madras has not been able to deliver the copy of the impugned judgment and final common order so far and the Petitioner has taken all steps which are required to be taken by him.

4. That the present application is *bonafide* and in the interest of justice.

PRAYER

It is MOST RESPECTFULLY PRAYED that this Hon'ble Court may be pleased to

a) exempt the petitioner from filing certified copy of the Impugned final judgment and Final common Order dated 09.11.2020 passed by the High Court of Judicature at Madras in WP.Nos.15553 & 15557 of 2020 ; and /or

b) Pass any such further order or as this Hon'ble Court may deem just and proper in the circumstances of the case.

AND FOR THIS ACTS OF KINDNESS THE PETITIONER SHALL DUTY BOUND EVER PRAY.

FILED BY

CA V.Venkata Sivakumar

Petitioner-in-person

FILED ON: