

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE N.NAGARESH

MONDAY, THE 26TH DAY OF APRIL 2021/6TH VAISAKHA, 1943

WP(C).No.5833 OF 2020(D)

PETITIONER:

JOSHI JOHN, AGED 54 YEARS,
S/O. MR. JOHN J ALAPATT, NEPTUNE 4E,
TRINITY WORLD, CHITTETHUKARA,
ERNAKULAM, PIN - 682 037.

BY ADV. SRI.V.M.KRISHNAKUMAR

RESPONDENTS:

- 1 THE INSTITUTE OF CHARTERED ACCOUNTANTS OF
INDIA, REPRESENTED BY ITS SECRETARY,
ICAI BHAWAN, INDRAPRASTHAMARG,
POST BOX NO.7100, NEW DELHI - 110 002.
- 2 ANITHA C. SHENOY, W/O. B.KISHORE BHAKTA,
1/3814, "AMRITHA", EAST HILL ROAD,
KOZHIKKODE
- 3 GIRIJA P.K., KRESTON MENON CHARTERED
ACCOUNTANTS, P O BOX.55535, LEVEL 15,
LAKE CENTRAL AT THE BAY, MARASI DRIVE,
BUSINESS BAY, DUBAI, UNITED ARAB EMIRATES.

R1 BY ADV. SRI.M.GOPIKRISHNAN NAMBIAR
R1 BY ADV. SRI.K.JOHN MATHAI
R1 BY ADV. SRI.JOSON MANAVALAN
R1 BY ADV. SRI.KURRYAN THOMAS
R1 BY ADV. SRI.PAULOSE C. ABRAHAM
R1 BY ADV. SMT.ANN MARIA FRANCIS
R2-R3 BY ADV. SRI.B.S.SURAJ KRISHNA
R2-R3 BY ADV. SHRI.FEBIN RAJ T.S.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 26-04-2021, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

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[CR]

N. NAGARESH, J.

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.....

Dated this the 26th day of April, 2021

J U D G M E N T

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The petitioner, who is a Chartered Accountant registered with the 1st respondent-Institute of Chartered Accountants of India, is aggrieved by the refusal of the 1st respondent to register his sole proprietorship on its website. The petitioner sought to command the respondent to record the dissolution of the firm 'R Menon and Associates' as shown in Exhibit P5(a) in view of Section 43 of the Partnership Act as well as Exhibit P4 and to delete the petitioner's name from the records pertaining to the said firm in all capacities whatsoever with effect from 21 November 2019. Certain other incidental reliefs were also sought.

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2. The petitioner states that respondents 2 and 3 and the petitioner were Partners of a Firm “R. Menon & Associates”, having office at Ernakulam. The partnership was constituted as per Ext.P1 Partnership Agreement dated 30.06.2015. The duration of the partnership was ‘at will’ as per Clause 9 of Ext.P1. The 1st respondent issued Ext.P2 Registration Certificate dated 15.02.2018 to the partnership. The 2nd respondent, at the same time, was practising as Sole Practitioner also.

3. According to the petitioner, he was the Working Partner and respondents 2 and 3 were residing at Kozhikode and Dubai and were not taking active role in running the partnership. The husband of the 3rd respondent, as landlord, issued notice to the petitioner to vacate the partnership office premises. A Rent Control Petition was also filed. The Firm surrendered the premises to the said landlord, as both the other Partners gave consent to vacate the premises.

4. The petitioner, who had invested in the premises, stood to lose his investments due to vacating the premises.

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He was no longer interested in continuing with the partnership and hence sent Ext.P4 notice to respondents 2 and 3, dissolving the partnership with effect from 20.11.2019. The 3rd respondent, however, sent Ext.P5 reply stating that the partnership cannot be so dissolved unilaterally. In Ext.P5, the 3rd respondent stated that if the petitioner wanted to exit, he should have resigned, leaving the other Partners to reconstitute and continue with the partnership.

5. Though the petitioner submitted an application to the 1st respondent-Institute to record dissolution of the Partnership, it has not been recorded as the web portal of the 1st respondent-Institute insisted on OTP confirmation by other Partners. The petitioner desired to continue as Chartered Accountant at a different address, as a partnership in the name and style “Joshi John & Associates”. On his application to register the new Firm, the 1st respondent noted in the web portal that since the petitioner is in charge of another partnership at different address, he has to change his Head Office address.

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6. Thereafter, the petitioner proposed to register “Joshi John & Co.” as a sole proprietorship. Though the petitioner tried to upload Form-18 in respect of the proprietorship, the Form-18 by default is showing the petitioner as partner of the dissolved “R. Menon & Associates”. The petitioner sent a series of letters pointing out his difficulties in uploading the Form-18. The 1st respondent is taking a stand that in order to dissolve the Firm 'R. Menon & Associates', the consent of other two Partners is required. The stand of the 1st respondent seems to be that when an activity of dissolution of a Partnership Firm is pending, another activity of registration of a Proprietary Firm cannot be initiated.

7. As the issue involved is one affecting the fundamental right of the petitioner to pursue a profession, this Court passed an interim order on 20.10.2020 directing the 1st respondent to upload the Form-18 pertaining to the petitioner's proprietary concern. The petitioner would submit that though the Form-18 was uploaded pursuant to the

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interim order of this Court, since the name of the dissolved Firm still exists in the records of the 1st respondent, the petitioner is denied the right to apply for Multi Purpose Empanelment to obtain audit assignments of Banks and Public Sector Undertakings.

8. When the writ petition was heard on 26.02.2021, the counsel for respondents 2 and 3 submitted that the objection of respondents 2 and 3 is to the unilateral dissolution of the Firm by the petitioner and if the petitioner makes an application for retirement from Partnership, the respondents 2 and 3 will give their endorsement, without prejudice to the right of the parties for resorting to adjudication process for resolution of partnership claims. Respondents 2 and 3 undertook not to object to the retirement of the petitioner from “R. Menon and Associates”. However, on 30.03.2021, when the writ petition was heard, respondents 2 and 3 submitted that retirement of the petitioner can be permitted only after settlement of partnership accounts.

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9. The 1st respondent-Institute filed a statement resisting the writ petition. According to the 1st respondent, as per Regulation 190(1) of the Chartered Accountants Regulations, 1988, a Chartered Accountant (CA) shall, before commencing practice in a Trade name or Firm name, apply to the Council to use a Trade or Firm name. As per Regulation 190(7), every time there is a change in the particulars of office or Firm, the Member or the Firm, as the case may be, shall communicate it to the Council. The Council of the 1st respondent-Institute in its 165th meeting held on 24th - 26th November, 1993 decided that in the case of retirement of Partner(s), if other Partner(s) do not confirm the retirement within the specified period, such retirement would not be noted in the records of the partnership. However, the fact that there is a dispute among the Partners of a Firm would be intimated to the C&AG/RBI while furnishing the particulars of the Firm for empanelment of Bank/C&AG audit.

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10. The 1st respondent further submitted that in view of the decision of the Council at its 300th meeting held on 24th-26th November, 2010, where a Firm is 'at will', retirement or reconstitution cannot be permitted if Partners object to it on being put to notice. The 1st respondent further stated that in view of Section 27(1) of the Chartered Accountants Act, 1949, where a Chartered Accountant in practice or a Firm, has more than one office in India, each one of such offices shall be in the separate charge of a member of the Institute. In the light of Section 27(1) of the Act and of the Regulation 187(1), the petitioner cannot register his sole proprietorship in the self-service portal at a different address unless he is relieved as in charge of the Head Office of the Firm, contended the 1st respondent.

11. Respondents 2 and 3 filed counter affidavit and strongly opposed the writ petition. The respondents stated that after surrender of the leased premises to the husband of the 3rd respondent, the petitioner sent notice of dissolution. Respondents 2 and 3 informed the petitioner that he may

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retire and they will reconstitute the Firm and will continue with the Partnership. They also suggested that before dissolution, the Firm needs to be valued on the basis of existing gross billing, or multiple of Net Profits or even on the basis of sharing of the clientele. The respondents 2 and 3 contended that the petitioner, instead of dissolving the partnership in a fair manner, has appropriated all the works, business and clientele without settling the accounts and apportioning the business in a reasonable manner.

12. I have heard the learned counsel for the petitioner, learned Standing Counsel for the 1st respondent and the counsel for respondents 2 and 3.

13. The question arising for consideration is whether the 1st respondent-Institute for Chartered Accountants of India can force a Chartered Accountant to continue in a partnership of Chartered Accountants even after dissolution of the Partnership Firm or retirement of the Chartered Accountant, by retaining such unwilling partner in the Partnership Firm, in the register of partnerships maintained

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by the 1st respondent. To examine this issue, it is necessary to examine the Scheme of the Chartered Accountants Act, 1949 which provides for Registration of Members.

14. The Chartered Accountants Act, 1949 has been enacted for making provision for regulation of the profession of Chartered Accountants and to establish an Institute of Chartered Accountants for that purpose. As per Section 2(b) of the Act, 1949 “Chartered Accountant” means a person who is a member of the Institute incorporated under Section 3 of the Act. A member of the Institute shall be entitled to practice as a Chartered Accountant only if he obtains a Certificate of Practice from the Council of the Institute.

15. Section 4 of the Act, 1949 lays down eligibility of persons to have their names entered in the register. Section 19 provides for maintenance of Register of Members. Section 19 reads as follows:

“(1) The council shall maintain in the prescribed manner a Register of the Members of the Institute.

(2) The Register shall include the following particulars about every member of the Institute, namely, –

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(a) his full name, date of birth domicile, residential and professional addresses;

(b) the date on which his name is entered in the Register;

(c) his qualifications;

(d) whether he holds a certificate of practice; and

(e) any other particulars which may be prescribed.

(3) The council shall cause to be published in such manner as may be prescribed, a list of members of the Institute as on the 1st day of April of each year, and shall, if requested to do so by any such member, send to him a copy of such list on payment of such amount as may be prescribed.”

16. It is to be noted that Sections 4 read with Section 19, contemplates maintenance of only a Register of Members. Section 19 does not require maintenance of a register of Firms, whether proprietary or partnership of Chartered Accountants. However, under Section 19(2)(e), the register shall include any other particulars 'which may be prescribed'. The term “prescribed” as per Section 2(1)(f), means prescribed by regulations made under the Act, 1949.

17. Though the provisions of the Act, 1949 do not make provision for registration of partnerships of Chartered

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Accountants, the Act recognises existence of partnerships of Chartered Accountants. By an amendment to Section 27 brought about by the Act 15 of 1959, it has been mandated that where a Firm of Chartered Accountants in practice has more than one office in India, each one of such offices shall be in the separate charge of a member of the Institute.

18. The Council, in exercise of its powers under Section 30 of the Act, 1949 has framed the Chartered Accountants Regulations, 1988. The Regulation 190 which deals with Register of Offices and Firms, reads as follows:

“190. Register of offices and firms

(1) A chartered accountant in practice or a firm of such chartered accountants shall, before commencement of practice in a trade name or firm name, apply to the council in the form approved by the Council for approval to use a trade or a firm name;

PROVIDED that a chartered accountant in practice who wishes to practice in his own name need not apply for approval as aforesaid.

(2) x

(3) The Council may, at its discretion, refuse to approve a particular trade or firm name (i) if the same or similar or nearly similar name is already used by a chartered accountant in practice or a firm of such chartered accountants and has been entered in the register of offices and firms; or (ii) if that name, in the opinion of the Council, is

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undesirable.

(4) The chartered accountant in practice or a firm of such chartered accountants shall within one month of the approval of the trade or firm name, or commencement of practice as the case may be, supply to the Council in the appropriate Form particulars regarding his office or the firm as the case may be.

(5) With effect from such date as the Council may decide the particulars regarding offices or firms shall also be furnished by a Chartered Accountant in practice or a firm or such Chartered Accountants whose particulars are already entered in the Register of Firms in the appropriate Form as revised by the said Amendment/Regulations.

(6) The Council shall maintain a register of offices and firms and shall register therein the particulars referred to in sub-regulation (4).

PROVIDED that the Council may refuse to register a trade or firm name which has not been approved under sub-regulation (2).

(7) Every time there is a change in the particulars referred to in sub-regulation (4), the member or the firm, as the case may be, shall within one month communicate it to the Council.

(8) Where the same trade or firm name has been registered in the past in the register of offices and firms in the case of two or more members or firms, the Council may direct the member or the firm, as the case may be, other than one whose name was registered first in the register of offices and firms, to alter the name in such manner as the Council may consider proper and inform the Council of such alteration within six months of the issue of the direction.

(9) (i) No member shall practice under a trade or firm name which has not been approved under sub-regulation (2).

(ii) No member shall practice under a trade or

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firm name in respect of which a direction has been issued under sub-regulation (8) after the expiry of six months from the date of issue of the direction.

(10) Nothing contained in this regulation shall apply to firms of chartered accounts in practice (i) with identical names, if at least one of the partners of the firm is common; or (ii) with similar or nearly similar names if they are based on the names of any one or more partners of the firm.

(11) The Executive Committee may, in its discretion, condone the delay in filing the particulars under sub-regulation (4) or sub-regulation (7) in appropriate cases.”

19. The Regulation only requires that a Chartered Accountant in practice or a Firm of such Chartered Accountants shall, before commencement of practice in a trade name or Firm name apply to the Council for approval to use a trade or Firm name. The Regulations, 1988 do not make provisions for registration, re-constitution or dissolution of Partnership Firms. However, the Regulation 190 (7) requires that every time there is a change in the particulars referred to in sub section (4), the member or the Firm shall communicate it to the Council. The Regulation 190(6) contemplates maintenance of a Register of Offices and Firms. The Regulations prescribe a form of application

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(Form – 18) for using a Trade name or Firm name.

20. The Form-18 indeed requires the signature of all partners, in the case of partnership Firms. The question is when a partnership firm of Chartered Accountants is dissolved or when one of the partners retires, can the Council refuse to recognise the dissolution or retirement, in the absence of unanimous approval thereof by all existing partners? The Regulations, 1988 do not deal with this question.

21. One Shri. N.K. Gupta, FCA sent a letter dated 06.10.1993 to the Council wherein he suggested that if a partner sends an intimation that he has retired from the Firm, the retirement should be noted by the Institute on the basis of the intimation received from the retiring partner. The 165th meeting of the Institute held during 24th - 26th November, 1993 considered the said letter and after a detailed discussion, took the following decision:

“1. On receipt of a notice of retirement from partner(s) of a firm, a communication would be sent to the other partner(s) of the firm to confirm within a specified period to be

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decided by the office, the retirement of the partner(s) who had sent the notice to the Institute.

2. In case the other partner(s) do not confirm the retirement or do not send the confirmation within the specified date the retirement of the partner(s) having sent the notice of retirement from the firm would be noted in the records of the Institute.

3. In case of intimation of existence of dispute between/among partners received from the firm/other partners a suitable note would be kept in the records of the Institute and retirement will not be noted.

4. The fact that there was dispute among the partners of a firm would also be intimated to the C.&A.G./RBI while furnishing the particulars of the firm for empanelment of bank/C.&A.G. audit.”

22. Therefore, if there is a dispute among the partners, regarding retirement, the retirement will not be noted by the Institute. A perusal of Ext.R1(b) minutes of the said 165th meeting of the Council would show that due to the stand of the Council on the procedure for noting retirement of partners, in a few cases, the members had to adopt an unhealthy recourse of surrendering the Certificate of Practice as the Institute did not effect the retirement for want of confirmation from other partners for long time.

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23. The 300th meeting of the Council held during 24th - 26th November, 2010 considered a report of the Group under the Convenorship of Shri.Nilesh Vikamsey, FCA on development of an alternative dispute resolution mechanism for dealing with disputes of (i) member in vis-a-vis member and (ii) member vis-a-vis student. Ext.R1(i) minutes of the said meeting would indicate that what is proposed by the Group is a voluntary dispute resolution mechanism. The Council however did not finalise the mechanism, but authorised the Group Convenor to make necessary modifications in the mechanism. The meeting however took the following decisions:

“(1) In case of reconstitution of a firm, wherever form 18 duly signed by the remaining partners and the resignation letter of outgoing partner(s) is received, the office will take such reconstitution on record as per the current practice.

(2) Wherever the firm is “at will” as per the deed of partnership and the retirement of a partner(s) is informed and form 18, accompanied by a certified copy of partnership deed, is submitted duly signed by the remaining/surviving partners of the firm. In such a case, the fact of such retirement will be informed to the outgoing partner(s) concerned giving a notice by recorded

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delivery mode of 14 days to inform the factual position. In case of no response is received, the reconstitution of the firm will be taken on record. If an objection is received, the reconstitution of the firm will not be taken on record and the firm as well as the outgoing partner(s) will be informed about the option of availing the forum of Dispute Resolution Mechanism of the Institute.

(3) Wherever the firm is “at will” as per the deed of partnership and the partnership deed has vested in the Managing Partner of the firm to perform certain specified acts which includes reconstitution of firm on his own and if he, in pursuance of such authority, informs the Institute and submits form 18, accompanied by a certified copy of partnership deed, duly signed by the remaining/surviving partners of the firm, the fact of such Form 18 specifying the act will be informed to the outgoing partner(s) concerned giving a notice by recorded delivery mode of 14 days to inform the factual position. In case of no response or confirmation is received, the reconstitution of the firm will be taken on record. If objection is received, the reconstitution of the firm will still be taken on record and the aggrieved members can move the Dispute Resolution Mechanism.”

24. The eventualities contemplated in the above decisions will not take in the issue at hand in this writ petition. Therefore, in the light of the stand taken by the respondents, the petitioner will either have to wait till the respondents 2 and 3 agree either to the dissolution of the Firms or to the retirement of the petitioner from the Firms, in order to come

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out of the earlier partnership.

25. Though in pursuance of the interim directions of this Court, the 1st respondent has permitted the petitioner to register a new sole proprietary Firm 'Joshi John & Co.', the problem faced by the petitioner is that he continues to be described as Managing Partners of 'R. Menon & Co.' at one address and sole proprietors of 'Joshi John & Co.' in a different address. It offends Section 27 of the Act, 1949. Furthermore, it causes hurdles in the way of the petitioner to apply for multi purpose empanelment to obtain audit assignments of Banks and Public Sector Undertakings.

26. It is clear from the Scheme and provisions of the Act, 1949 that the Act is not intended to register the partnerships of Chartered Accountants or regulate inter se relations or disputes between partners. The Regulation 190 is intended only to regulate the Trade name or Firm name of Chartered Accountants. The Regulation 190(1) mandates approval of Firm name and the Regulation 190(7) mandates communication to the Council, of changes in the

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particulars of a Firm. The Registration and regulation of a partnership Firm of Chartered Accountants, like any other partnerships therefore are to be governed by the Indian Partnership Act, 1932.

27. It is not disputed that 'M/s. R. Menon and Associates' is a partnership at will. Section 43 of the Indian Partnership Act, 1932 provides that when a partnership is 'at will', the firm may be dissolved by any partner giving notice in writing to all the other partners of his intention to dissolve the firm. The Firm is dissolved as from the date mentioned in the notice and if no date is so mentioned, as from the date of communication of the notice. Ext.P4 is the dissolution notice sent by the petitioner and the date of dissolution mentioned therein is 20.12.2019. Therefore, as per Section 43 of the Indian Partnership Act, the Firm 'M/s. R. Menon and Associates' should ordinarily be treated as dissolved from that date.

28. However, in this writ petition, the respondents 2 and 3 initially took a stand that they have objection in

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dissolution of the partnership, but if the petitioner makes an application for retirement, the respondents 2 and 3 will give their endorsement, without prejudice to the right of the parties for resorting to adjudication process for resolution of partnership claims. Accordingly, the petitioner submitted application for retirement. But the respondents 2 and 3 have gone back from their undertaking and have submitted before the Court that they cannot approve retirement of the petitioner without settling claims of the continuing partners.

29. Section 32(1)(c) of the Indian Partnership Act, 1932 provides that a partner may retire, where the partnership is at will, by giving notice in writing to all other partners of his intention to retire. The petitioner has given notice of his retirement to respondents 2 and 3 and in view of Section 32(1)(c), the petitioner stands retired from the partnership namely 'R. Menon and Associates'.

30. The legal position under the Indian Partnership Act being so, the 1st respondent-Institute cannot take a stand that they will not recognise such retirement for the purpose of

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Regulation 190 of the Chartered Accountant Regulations. As stated earlier, the Regulation 190 is intended for the limited purpose of approving the trade name or Firm name of a Chartered Accountant or a Firm and for maintaining Register of Offices and Firms, for that purpose.

31. It has to be noticed that the Chartered Accountants Act does not empower the Council to adjudicate inter se dispute between members of the Institute or disputes between partner-members of a Firm, unless those disputes fall within the ambit of Chapter V of the Act, 1949. Though the decision of the Council to evolve a mechanism of Alternate Dispute Resolution (ADR) to resolve inter se disputes between their members/Firms is laudable, availability of such ADR mechanism cannot be a reason not to record the current status of a Chartered Accountant in a Firm, in the registers maintained under Regulation 190.

32. Non-recording of such retirement in the Registers, will have serious adverse consequences on a Chartered Accountant. It can be seen from the facts of this case, in

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spite of retirement from 'M/s. R. Kumar and Associates', the petitioner is shown as the Chartered Accountant having charge of the said Firm. The petitioner has now started a proprietary firm 'Joshi John & Co.', of which also he is in charge. As per Section 27 of the Act, 1949 where a Chartered Accountant has more than one office in India, each one of such offices shall be in the separate charge of a member. Due to the partnership dispute, the petitioner is forced to violate Section 27 of the Act, 1949.

33. The forcible continuance of the petitioner, as a partner of a Firm which is loaded with partnership disputes, has civil consequences also on the petitioner. As per the general decisions taken by the Council, the Council will not only record in their registers that the partnership is under dispute, but will communicate the said fact C & A.G. and Reserve Bank of India, while furnishing the particulars of a Firm for empanelment of Bank/C&AG audits. Such recording and communication will indeed affect the chances of the petitioner to get audit assignments.

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34. The decision of the 1st respondent-Institute not to recognise and record the retirement of the petitioner from 'M/s. R. Kumar and Associates' will therefore cause unnecessary and unwarranted hindrance to the professional advancement of the petitioner. It will offend the fundamental right of the petitioner to practice a profession freely, guaranteed to him under Article 19(1)(g) of the Constitution of India. The petitioner is therefore entitled to reliefs, in this writ petition.

The writ petition is therefore allowed. The 1st respondent is directed to recognise the retirement of the petitioner from the Firm 'M/s. R. Kumar and Associates'. The 1st respondent shall remove the name of the petitioner from the list of partners of 'M/s. R. Kumar and Associates' maintained under Regulation 190 of the Chartered Accountants Regulations, 1988. The 1st respondent may permit the respondents 2 and 3 to re-constitute the Firm, if they so desire and are eligible. These directions are without prejudice to the right of the petitioner and respondents 2 and

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3 to get their claims in respect of the partnership, adjudicated through appropriate legal proceedings.

Sd/-

N. NAGARESH, JUDGE

aks/08.04.2021

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APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE PARTNERSHIP AGREEMENT DATED 30.06.2015
EXHIBIT P2	TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE ERSTWHILE FIRM R MENON AND ASSOCIATES BEARING REGN. NO.003477S DATED 15.02.2018
EXHIBIT P3	TRUE COPY OF THE INTIMATION ISSUED WITH RESPECT TO FORM 18 BEING TAKEN ON RECORD BY THE DEPUTY SECRETARY OF THE 1ST RESPONDENT DATED 10.01.2020
EXHIBIT P4	TRUE COPY OF THE NOTICE DATED 20.11.2019 ISSUED BY THE PETITIONER TO THE OTHER PARTNERS OF THE ERSTWHILE FIRM R MENON AND ASSOCIATES
EXHIBIT P5	TRUE COPY OF THE REPLY DATED 04.12.2019 ISSUED BY SMT. GIRIJA P.K.
EXHIBIT P5 (A)	TRUE COPY OF THE WEBPAGE SHOWING THE STATUS OF THE FIRM CLOSURE APPLICATION FILED BY THE PETITIONER
EXHIBIT P6	TRUE COPY OF THE 'SCREENSHOT' OBTAINED FROM THE SELF-SERVICE PORTAL OF THE WEBSITE OF THE RESPONDENT
EXHIBIT P6 (a)	TRUE COPY OF THE APPROVAL BY THE RESPONDENT AS REGARDS THE FIRM JOSHI JOHN & ASSOCIATES
EXHIBIT P7	TRUE COPY OF THE APPLICATION FOR NAME APPROVAL FURNISHED FOR APPROVAL OF THE NAME JOSHI JOHN & CO
EXHIBIT P8	TRUE COPY OF THE APPROVAL ACCORDED TO THE NAME "JOSHI JOHN & CO"

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- EXHIBIT P9 TRUE COPY OF REGULATIONS 185 TO 190 THE CHARTERED ACCOUNTANT REGULATIONS, 1988 ALONG WITH FORM 18
- EXHIBIT P10 TRUE COPY OF THE SERIES OF EMAILS BETWEEN THE PETITIONER AND THE OFFICIALS OF THE RESPONDENT UNDER THE SUBJECT 'DISSOLUTION OF FIRM'
- EXHIBIT P11 TRUE COPY OF THE SERIES OF EMAIL SENT BY THE PETITIONER TITLED 'DIFFICULTY FACED IN FILING FORM 18 THROUGH SELF SERVICE PORTAL'
- EXHIBIT P12 TRUE COPY OF THE EMAIL OF THE PETITIONER DATED 04.11.2020.
- EXHIBIT P13 TRUE COPY OF EMAIL DATED 05.11.2020 OF 1ST RESPONDENT.

RESPONDENTS' EXHIBITS:

- ANNEXURE R1(a) A TRUE COPY OF THE RELEVANT PORTION OF THE CHARTERED ACCOUNTANTS REGULATIONS, 1988.
- ANNEXURE R1(b) A TRUE COPY OF THE MINUTES OF THE MEETING OF THE COUNCIL HELD ON 24TH, 25TH AND 26TH NOVEMBER 1993.
- ANNEXURE R1(c) A TRUE COPY OF THE MINUTES OF THE 300TH MEETING OF THE COUNCIL HELD ON 24TH-26TH NOVEMBER, 2010.
- ANNEXURE R1(d) A TRUE COPY OF THE EMAIL COMMUNICATION BETWEEN THE 1ST RESPONDENT AND THE 3RD RESPONDENT DATED 27.11.2019.

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- EXHIBIT R2 a PHOTOSTAT COPY OF THE PARTNERSHIP DEED DATED 23.4.2007 ENTERED INTO BETWEEN RAJAGOPALAN ETTUVEETIL MADHAVA MENON AND MR. ASHIL M.A. FOR ACQUIRING THE CHARTERED ACCOUNTANT FIRM A.G. RAJU ASSOCIATES FROM ITS SOLE PROPRIETOR MR. A.G. RAJU.
- EXHIBIT R2 b PHOTOSTAT COPY OF THE AGREEMENT DATED 23.4.2007 FOR TAKING OVER THE CHARTERED ACCOUNTANTS FIRM A.G. RAJU ASSOCIATES.
- EXHIBIT R2 c PHOTOSTAT COPY OF ADDENDUM TO THE EXISTING PARTNERSHIP DEED DATED 23.4.2007 ANITHA C. SHENOY WAS INDUCTED INTO THE PARTNERSHIP FIRM A.G. RAJU AND ASSOCIATES ALONG WITH THE PARTNERS RAJAGOPALAN E.M. AND ASHIL M.A. AS THE 3RD PARTNER.
- EXHIBIT R2 D PHOTOSTAT COPY OF AGREEMENT ON 21.11.2009, IN WHICH THE 3RD RESPONDENT WAS INDUCED INTO THE PARTNERSHIP, THEREBY MAKING THE TOTAL NUMBER OF PARTNERS INTO FOUR.
- EXHIBIT R2 e PHOTOSTAT COPY OF PARTNERSHIP DEED DATED 9.12.2010 RETIREMENT OF ONE PARTNER MR. ASHIL M.A. FROM THE PARTNERSHIP FIRM AND TWO NEW PARTNERS VIZ., MR. JOSH Y JOHN THE PETITIONER AND MR. ARJUN K.B WERE INDUCTED INTO THE PARTNERSHIP.
- EXHIBIT R2 f PHOTOSTAT COPY OF THE PARTNERSHIP DEED DATED 30.06.2015 RETIREMENT OF ONE PARTNER MR. RAJAGOPALAN E.M @ RAJU MENON FROM THE PARTNERSHIP AND PARTNERSHIP WAS RECONSTITUTED AMONG THE PETITIONER AND THE RESPONDENTS 2 AND 3 IN THE RATION OF 25%, 5% AND 70%.

ncd