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

+ **W.P.(C) 17170/2025, CM APPL. 70626/2025, CM APPL. 70628/2025, CM APPL. 74997/2025 and CM APPL. 81802/2025**

Date of Decision: **16.03.2026**

IN THE MATTER OF:

GAURAV AGRAWAL
S/O SH. CHATAR BHUJ AGRAWAL,
RESIDENT 206-207, THIRD FLOOR,
POCKET 2, SECTOR 22, ROHINI,
DELHI - 110086

.....Petitioner

(Through: Dr. J.K.Mittal, Ms.Vandana Mittal, Mr.Mukesh Choudhary, Advocates.)

Versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (ICAI)
THROUGH ITS SECRETARY
ICAI BHAWAN
INDRARASTHA MARG, LP. ESTATE
NEW DELHI - 110002

.....Respondent No.1

NORTHERN INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (NIRC OF ICAI)
THROUGH ITS SECRETARY
ICAI BHAWAN
5TH FLOOR, ANNEXE BUILDING,
INDRAPRASTHA MARG, LP. ESTATE
NEW DELHI - 110002



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.....Respondent No.2

SH. JAGJEET SINGH JAGS

CHAIRMAN

NORTHERN INDIA REGIONAL COUNCIL OF THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA (NIRC OF ICAI)

ICAI BHAWAN

5TH FLOOR, ANNEXE BUILDING,
INDRARASTHA MARG, LP. ESTATE
NEW DELHI- 110002.

.....Respondent No.3

(Through:Ms. Pooja Mehra Saigal, Sr. Advocate with Ms. Vibhooti Malhotra, Mr bhuvnesh Satija, Mr Yash Baraliya, Mr Aniket Khanduri, Mr Nivesh Dixit Advocates..)

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

JUDGEMENT

PURUSHAINDRA KUMAR KAURAV, J. (ORAL)

1. The petitioner is a Chartered Accountant and a member of respondent no. 1-Institute of Chartered Accountants of India (ICAI). He was elected as a member of respondent no. 2-Northern India Regional Council of the ICAI (Council) for two terms, i.e., 2022-2025 and 2025-2029. In his first term, he served, additionally, as the Treasurer of the Council. The dispute herein relates to the removal/vacation of the petitioner as a member of the Council, as per Regulation 135(3) of the Chartered Accountant's Regulations, 1988 ('the Regulations of 1988') framed under the Chartered Accountants Act, 1949 ('the Act of 1949'), for allegedly remaining absent from three consecutive meetings without leave of absence.

2. The petition is, primarily, for setting aside the communication dated



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06.11.2025 issued by the Council informing the petitioner of the automatic vacation of his seat as an elected member. The petitioner also seeks declaration that the meetings of the Council which were held on 15.04.2025, 28.04.2025, 01.05.2025, 08.05.2025, 12.05.2025, and 14.05.2025 as illegal, setting aside the meeting notice dated 06.11.2025 for convening a meeting on 13.11.2025, and removal of respondent no. 3 as Chairman of the Council.

3. For the sake of clarity, the impugned email dated 06.11.2025 is extracted as under:-

“Subject: Vacation of Seat under Regulation 135(3) of the Chartered Accountants Regulations, 1988

CA. Aggrawal Gaurav

M. No.: 532594

Subject: Vacation of Seat under Regulation 135(3) of the Chartered Accountants Regulations, 1988

Dear Sir,

This is with reference to The Gazette of India published by Authority No. 54-EL(1)/14/2024 dated 27th December, 2024, wherein, in pursuance of the provisions of sub-regulation (10) of Regulation 134 of the Chartered Accountants Regulations, 1988 read with Rule 36 of the Chartered Accountants (Election to the Council) Rules, 2006, the Council of the Institute of Chartered Accountants of India was pleased to notify for general information the names of members elected to the Twenty-Fifth Regional Councils of the Institute. Your name was accordingly notified as a member of the Northern India Regional Council of ICAI (NIRC).

It is noticed that as per the attendance records and Minutes of meetings of the Regional Council of NIRC of ICAI, you had remained absent from the last three consecutive meetings of the Regional Council as well as from subsequent adjourned meetings without seeking leave of absence as per details given below:-

<i>Meeting No. & Name</i>	<i>Date of Meeting</i>	<i>Remarks</i>
<i>70th Meeting of RC</i>	<i>15.04.2025</i>	<i>Absent</i>
<i>71st Meeting of</i>	<i>28.04.20</i>	<i>Absent</i>



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RC	25	
71 st Meeting of RC (Adjourned)	01.05.20 25	Absent
72 nd Meeting of RC	08.05.20 25	Absent
72 nd Meeting of RC (Adjourned)	12.05.20 25	Absent
72 nd Meeting of RC (Adjourned)	14.05.20 25	Absent

Regulation 135(3) of the Chartered Accountants Regulations, 1988, reads as under:

“an elected member of a Regional Council shall be deemed to have vacated his seat on the Regional Council if he absents himself from three consecutive meetings of the Regional Council without leave of absence.”

Accordingly, please be informed that your seat as an elected member of the Northern India Regional Council is deemed to have been vacated with effect from the date of the third consecutive meeting from which you remained absent without leave of absence as per the aforesaid Regulation.

This communication is issued with the prior approval of Chairman, NIRC of ICAI”

4. Dr. J.K. Mittal, learned counsel for the petitioner, has strongly criticised the manner in which the meetings were conducted, and the petitioner has been removed by the Council. According to him, the fact that he was informed of the vacation of his seat in the Council after almost six months from the date on which the last meeting was held, sufficiently establishes the *mala fide* intent of the respondents. He also submits that if the vacation had taken place automatically upon his failure to attend the meeting on 14.05.2025, there was no reason to retain the information for almost six months.

5. He further submits that the petitioner was undergoing serious health



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issues and had communicated on 15.04.2025 to the Secretary of the Council about his inability to attend the meeting. He also submits that, as a measure of abundant caution, the petitioner had also informed another member of the Council and requested him to notify the factum of his absence.

6. Mr. Mittal submits that in terms of Regulation 142(1) of the Regulations of 1988, the notice for convening meetings is mandatorily required to be sent to the members at least 14 days before the date of meeting. He points out that at least three meetings were held within a span of 30 days, making it impossible for the same to have been held upon service of adequate notice to the members. He submits that the meetings were conducted only for namesake.

7. According to him, the affidavit dated 31.01.2026, which the respondents have filed along with their written submissions cannot be accepted or relied upon to justify the action of the respondents, in as much as, it has been signed by eight members, however, as per the certificate of the Oath Commissioner, only one person i.e., respondent no.3, had deposed before him. He also submits that there is no record of the deponents being consulted prior to conducting the meetings. There is no record to indicate that such consultation took place or as to why it took place. Further, he submits that on 12.11.2025, this Court directed the production of the original record, which has not been produced.

8. He has presented the following chart to indicate the timeline, the dates of the notices, and the dates of the meetings:-



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Sl. No.	Meeting No. of 2025-26	Meeting No. NIRC Council	Date and time of notice sent	Date and time of meeting	Remarks
1.	1 st	69 th	14.02.2025 2:29 PM	28.02.2025 10:00 AM	13 days notice attended
2.	2 nd	70 th	08.04.2025 7:59 PM	15.04.2025 1:00 PM	6 days notice
3.	3 rd	71 st	19.04.2025 5:16 PM	28.04.2025 3:00 PM	8 days notice
4.	Adjourned meeting 3 rd	72 nd	30.04.2025 11:36 AM	01.05.2025 3:00 PM	14 hours notice
5.	Adjourned meeting 4 th	72 nd	01.05.2025 7:55 PM	08.05.2025 3:00 PM	6 days notice
6.	Adjourned meeting 4 th	72 nd	10.05.2025 6:04 PM	12.05.2025 6:00 PM	1 day notice
7.	Adjourned meeting 4 th	72 nd	Notice Not Given	14.05.2025 5:00 PM	No Notice
8.	5 th	73 rd	06.11.2025 6:17 PM	13.11.2025 4:00 PM	6 days notice

9. Mr. Mittal also submits that the petitioner was neither given any notice nor any opportunity of hearing prior to the vacation of his seat, and therefore, the impugned action is liable to be set aside on this ground alone.

10. He relies on a decision of the Supreme Court in the case of ***Hukum Chand Shyamlal vs. Union of India***,¹ to emphasise that where a power is required to be exercised by a certain authority in a certain way, it should be exercised in that manner or not at all. He also relies on a decision of this Court in the case of ***Anil Aggarwal vs. Institute of Chartered Accountants of India***,² to substantiate his argument that the Council has no power to remove any officer bearer, elected under Regulation 138 of the Regulations of 1988. He also relies on a decision of the Supreme Court in the case of

¹1976 (2) SCC 128

²2000 SCC Online Del 57



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Saketh India Limited vs. India Securities Limited,³ to argue that while computing the notice period for the meetings, the date on which the notice was sent ought to be excluded. He also relies on a decision of the Supreme Court in the case of *Opto Circuit India vs. Axis Bank*,⁴ to submit that the impugned communication cannot be improved by way of an affidavit.

11. Ms. Pooja Mehra Saigal, learned senior counsel appearing for the respondents, opposes the submissions on behalf of the petitioner. She submits that the ICAI had directed the Council, *vide* email dated 03.04.2025, to complete its audit and finalisation of accounts for the year ending on 31.03.2025, and the meetings were held in a short span of time to comply with the said mandate. According to her, the petitioner, despite having been the Treasurer of the Council for the relevant period of time, had chosen not to attend the meetings without seeking leave of absence, and therefore, he must suffer the consequences. It is pointed out that the petitioner had attended programmes conducted by the ICAI and had taken part in various public activities during the relevant time period, and therefore, the assertion that he could not attend the meetings is only an afterthought for the purposes of the petition.

12. She further submits that there is no violation of the provision under Regulation 142 of the Regulations of 1988 in scheduling the three meetings. It is pointed out that meetings may be convened at a notice of not less than seven days, with the concurrence of any two of the Chairman, Vice-Chairman and the Secretary. Further, meetings may be held at a shorter

³1989 (3) SCC 1

⁴2021 SCC OnLine SC 55



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notice with the approval of the members.

13. She places reliance on the decision of the Supreme Court in ***K. Narasimhaiah v. H.C. Singri Gowda***,⁵ and submits that the requirement of notice of at least fourteen days is not mandatory, considering that the Regulations provide for convening meetings at a shorter notice, the requirement is only directory and not mandatory.

14. She submits that the 70th, 71st, and 72nd meetings were conducted with the concurrence of the President and the Secretary of the Council, at a notice of seven days. She places reliance on Section 9 of the General Clauses Act, 1897 and the decision of the Supreme Court in ***Saketh India Limited*** in support of her submission.

15. The delay in communicating the vacation of the petitioner's seat is sought to be justified on the ground that the respondents realised that the petitioner had been absent from three consecutive meetings only around 06.11.2025, when the notice for the next meeting was being sent. Immediately upon realising the same, the petitioner was informed of the vacation of his seat, by way of the impugned communication.

16. She places reliance on the decision of this Court in the case of ***Adish C. Aggarwala v. Bar Council of Delhi***,⁶ to contend that absence from three consecutive meetings would entail automatic vacation of the seat. Further, reliance is placed on the decision of the Supreme Court in ***Aligarh Muslim***

⁵1964 SCC OnLine SC 278

⁶2003 SCC OnLine Del 1242



University v. Mansoor Ali Khan,⁷ and it is argued that the principles of natural justice cannot be read into a statute providing for deemed vacation.

17. Along with the written submissions, on 19.02.2026, the respondents have also filed an affidavit sworn by respondent no. 3 and seven other members of the Council. The deponents therein have stated that they were consulted prior to the issuance of notices for the 70th, 71st and 72nd meetings and their approval was obtained for the same.

18. I have heard learned counsel appearing on behalf of the parties and also perused the record.

Automatic vacation of the seat without notice.

19. Regulation 135(3) of Chapter 7 of the Regulations of 1988 provides for vacation of seats in the Council. For the sake of clarity, the same is extracted below, for reference:-

“135. Resignation from Regional Councils

(3) An elected member of a Regional Council shall be deemed to have vacated his seat on the Regional Council if he absents himself from three consecutive meetings of the Regional Council without leave of absence.”

20. A bare perusal of the said Regulation would unequivocally indicate that the seat of an elected member would be deemed to have been vacated if he absents himself from three consecutive meetings of the Council without leave of absence.

21. This provision has to be construed strictly as the language of the statute itself is clear. There is a deeming fiction, which makes this provision

⁷(2000) 7 SCC 529



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mandatory and workable without being circumscribed by any other provision. The deemed vacation of the seat under Regulation 135(3) of the Regulations of 1988 is not dependent upon any adjudication. If, as per the record of the Council, an elected member found to have absented himself/herself from three consecutive meetings without leave of absence, the said provision would automatically operate in its full force. The argument, therefore, that no notice or opportunity of hearing was given to the petitioner before his seat was treated to have been vacated, does not hold any water.

Proper notice of meetings.

22. The next issue relates to Regulation 142 of the Regulations of 1988, which provides for notice of meetings. The said regulation reads as under:-

“142. Notice of meeting

(1) The Secretary of the Regional Council shall issue by post or otherwise notice in writing at least 14 days before the date of the meeting to every member of the Regional Council:

PROVIDED that if any two of the following namely, the Chairman, the Vice-Chairman and the Secretary of the Regional Council, consider it necessary, a meeting of the Regional Council may be convened at a shorter notice not being less than seven days, or with the approval of the members of the Regional Council at a still shorter notice.

(2) The notice shall contain the time, date and place of meeting and, as far as possible, the business to be transacted thereat.

(3) Subject to the provisions of this regulation, the Chairman or any three members of the Regional Council may ask the Secretary to call a meeting on a specified date and time.”

23. Notice of meetings must be issued in writing at least 14 days before the meeting to every member of the Regional Council. However, the proviso to Regulation 142(1) of the Regulations of 1988 provides that if any two of the following, namely, the Chairman, the Vice-Chairman and the Secretary



of the Regional Council, consider it necessary, a meeting of the Regional Council may be convened at a shorter notice not being less than seven days, or with the approval of the members of the Regional Council at a still shorter notice.

I. Mandatory nature of the provision under Regulation 142.

24. At this juncture, it is apposite to take note of the decision of the Supreme Court in *Govindlal Chhaganlal Patel v. Agricultural Produce Market Committee*,⁸ wherein the Court examined the factors for determining whether a provision is mandatory or directory.

“13.Crawford on Statutory Construction (Edn. 1940, Article 261, p. 516) sets out the following passage from an American case approvingly:

“The question as to whether a statute is mandatory or directory depends upon the intent of the Legislature and not upon the language in which the intent is clothed. The meaning and intention of the Legislature must govern, and these are to be ascertained, not only from the phraseology of the provision, but also by considering its nature, its design, and the consequences which would follow from construing it the one way or the other.”

Thus, the governing factor is the meaning and intent of the Legislature, which should be gathered not merely from the words used by the Legislature but from a variety of other circumstances and considerations. In other words, the use of the word “shall” or “may” is not conclusive on the question whether the particular requirement of law is mandatory or directory. But the circumstance that the Legislature has used a language of compulsive force is always of great relevance and in the absence of anything contrary in the context indicating that a permissive interpretation is permissible, the statute ought to be construed as peremptory. One of the fundamental rules of interpretation is that if the words of a statute are themselves precise and unambiguous, no more is necessary than to expound those words in their natural and ordinary sense, the words themselves in such case best declaring the intention of the legislature. [Shriram v. State of Bombay, AIR 1961 SC 674 : (1961) 2 SCR 890, 898 : (1961) 1 Cri LJ 760] Section 6(1) of the Act provides in terms, plain and precise, that a notification issued under the section “shall also” be published in Gujarati in a newspaper. The word ‘also’ provides an

⁸(1975) 2 SCC 482



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important clue to the intention of the legislature because having provided that the notification shall be published in the Official Gazette, Section 6(1) goes on to say that the notification shall also be published in Gujarati in a newspaper. The additional mode of publication prescribed by law must, in the absence of anything to the contrary appearing from the context of the provision or its object, be assumed to have a meaning and a purpose...”
(Emphasis supplied)

25. A perusal of provisions of the Act and the Regulations of 1988 nowhere indicates that Regulation 142, insofar as it requires notice of fourteen days, seven days, or a shorter period with the requisite approval before a meeting is held, is merely directory in nature and not mandatory. In fact, while under Regulation 136 of the Regulations of 1988, no act of the Council may be called in question merely on account of any vacancy in the Council or any defect in its constitution, there is no such provision validating meetings held with inadequate notices.

26. The reliance placed by the respondents on the decision in ***K. Narasimhaiah***, to contend that the requirement of advance notice of at least seven days, under Regulation 142 of the Regulations of 1988, is only directory and not mandatory, is misplaced. In the said case, the Supreme Court was faced with the question of whether the requirement of three clear days' notice for holding a special general meeting under Section 27(3) of the Mysore Town Municipalities Act, 1951, is a mandatory provision. The Court noted that under the said provision, normally, meetings were to be conducted after giving notice of seven clear days to the members, whereas in extraordinary circumstances, a lesser notice period of three clear days would be sufficient. The Court also took note of Section 36 of the said Act, which provided that no resolution of the municipal council would be deemed to be



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invalid merely on account of non-service of notice upon any member. The decision in the said case, rendered on the basis of the facts therein, therefore, is inapplicable to the instant case.

27. In the instant case, Regulation 142 of the Regulations of 1988 clearly provides that a fourteen days' prior notice is the rule, and meetings convened at shorter notices of not less than seven days, or even shorter notices are an exception. Meetings may only be convened at shorter notice, upon fulfilment of certain requirements. It is necessary to have the concurrence of any two of the Chairman, the Vice-Chairman, and the Secretary for meetings held at notice of not less than seven days, and the approval of the members for meetings held at a shorter notice than seven days. Therefore, while the provision under Regulation 142 of the Regulations of 1988 may not be mandatory insofar as the period of notice is concerned, the requirements of concurrence of the office-bearers, or the approval of the members, as the case may be, are mandatory. This is so because the absence of a member from three consecutive meetings without leave would entail serious consequences of automatic vacation of his seat. If the provision requiring fulfilment of certain conditions for convening meetings at short notice is not read to be mandatory, it would be susceptible to misuse.

II. Computation of the period of notice.

28. As per the respondents, each of the three meetings from which the petitioner was absent were held only after notices were issued as required under Regulation 142 of the Regulations of 1988. It is submitted that the 70th and the 72nd meetings were conducted at a notice of not less than seven days.



The notice for the 70th meeting is dated 08.04.2025, and the meeting is dated 15.04.2025. Similarly, the notice for the 72nd meeting is dated 01.05.2025, and the meeting is dated 08.05.2025. On both occasions, the meetings have been conducted on the seventh day after the date of the notice.

29. The Supreme Court, in *Jai Charan Lal v. State of U.P. and Ors.*,⁹ has made the following observations:

“5. ...It is no doubt true that where the expression is “not less than so many days” both the terminal days have to be excluded and the number of days mentioned must be clear days but the force of the words “not earlier than thirty days” is not the same....”

30. Although, in the said case, the language used in the statute did not warrant application of this rule, this Court is concerned with the requirement of ‘notice of not less than seven days’ under Regulation 142 of the Regulations of 1988. The aforesaid rule would, therefore, apply in this case, and the notice period would have to be calculated excluding the date on which the notice was sent and the date of the meeting. The 70th and the 72nd meetings were, therefore, held at six days’ notice, as the meetings were held on the seventh day itself.

31. The Supreme Court in *Saketh India Ltd.* was dealing with computation of limitation period for filing a complaint under Section 138 of the Negotiable Instruments Act, 1880. Therefore, the reliance placed by both sides on the said decision is misplaced.

III. Approval by members for convening meetings at short notice.

32. At this juncture, it is pertinent to note that under Regulation 142 of the

⁹(1999) 3 SCC 1



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Regulations of 1988, meetings of the Council may be held at a notice shorter than of three days, with the ‘approval’ of the members of the Council. A perusal of the minutes of the 71st meeting (Annexure 7 along with the counter affidavit) indicates that the date for the 72nd meeting was agreed to by the members of the Council in the 71st meeting itself. A perusal of the said minutes indicates that out of eighteen members, ten members of the Council were present at the 71st meeting, and eight members were absent.

33. The respondents have not produced any other document to indicate approval of the members for conducting the 72nd meeting on 08.05.2025. However, the Act or the Regulations of 1988 nowhere mandate that such approval has to be in writing. Therefore, despite the lack of any written approval of the members of the Council for conducting the 72nd meeting at a notice of less than seven days, the same would be valid for the purpose of Regulation 142 of the Regulations of 1988.

34. Insofar as the 70th meeting is concerned, however, the only document to indicate approval of the members for holding the meeting at a notice of less than seven days is the affidavit dated 31.01.2026 filed by the respondents along with their written submissions. A perusal of the minutes of the 70th meeting (Annexure 3 along with the counter affidavit) indicates that out of the eighteen members of the Council, ten members had been present. The affidavit dated 31.01.2026, on the other hand, is sworn by eight of the members.

35. Under Regulation 142 of the Regulations of 1988, meetings may be held at a notice shorter than seven days, with the ‘approval of the members’. However, the provision does not lay down the number of members whose



approval is required for the same. The question before the Court, therefore, is whether the purported approval of eight members of the Council would suffice for the purposes of Regulation 142.

36. The Supreme Court, in *Ishwar Chandra v. Satyanarain Sinha*,¹⁰ was faced with the question of determining the quorum for a valid meeting of the Committee constituted under Section 13 of the University of Saugar Act, 1946. The statute did not provide any minimum number of members who were required to constitute the quorum for a valid meeting of the Committee. The Court held that where there is no rule or regulation or any other provision fixing the quorum, the presence of the majority of the members would constitute it to be a valid meeting. The relevant portions of the said decision are extracted below, for reference:

10. ...The High Court delved into the correspondence to sustain the order of the Chancellor on grounds other than those relied upon by him in that order for dismissing the writ petition in limine which, in our view, was not justified. It is also not denied that the meeting held by two of the three members on April 4, 1970, was legal because sufficient notice was given to all the three members. If for one reason or the other one of them could not attend, that does not make the meeting of others illegal. In such circumstances, where there is no rule or regulation or any other provision for fixing the quorum, the presence of the majority of the members would constitute it a valid meeting and matters considered thereat cannot be held to be invalid.

11. This proposition is well recognised and is also so stated in Halsbury's Laws of England, Third Edition (Vol. IX, p. 48, para 95). It is, therefore, unnecessary to refer to any decisions on the subject. In the view we have taken, the appeal is allowed with costs against Respondent 3, the Order of the Chancellor revoking the appointment of the appellant is set aside and the appellant is declared to have been validly appointed as Vice-Chancellor of the Saugar University as from June 22, 1970."

(Emphasis supplied)

37. Considering that Regulation 142 does not provide for any minimum

¹⁰ (1972) 3 SCC 383



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number of members whose approval is required, there is no reason not to apply the aforesaid rule in the instant case. Application of the said rule is also necessary to avoid an absurd situation, where meetings can be held at very short notice with the approval of even one member. Considering that the provision for convening meetings at such short notice is an extraordinary exception to the rule mandating fourteen days' prior notice, logic would require that invoking the extraordinary measure is circumscribed by stringent preconditions. Therefore, the Court is of the view that for the purposes of Regulation 142 of the Regulations of 1988, approval for convening a meeting at a notice shorter than seven days has to be given by a majority of the members.

38. The 72nd meeting, having been approved by ten of the eighteen members of the Council, was approved by a simple majority. Therefore, the said meeting was convened in accordance with the provisions of Regulation 142. However, insofar as the 70th meeting is concerned, as per the affidavit dated 31.01.2026, only eight out of the eighteen members of the Council approved the convening of the meeting. Therefore, the said notice was not approved by a majority of the members of the Council and is, consequently, invalid.

39. The petitioner also assails the notice dated 06.11.2025 for the meeting scheduled for 13.11.2025. It is seen that the meeting is scheduled on the seventh day from the date of the notice and has purportedly been signed by the President and the Secretary of the Council. However, the approval of the members for convening the meeting at a shorter notice than seven days is conspicuously missing. Therefore, the said meeting is also in violation of



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Regulation 142 of the Regulations of 1988.

40. Insofar as the prayer for removal of respondent no. 3 as the Chairman of the Council is concerned, the petitioner has not made out any ground for the same. Neither has any abuse of power, nor any *mala fides*, been established by the petitioner. In fact, the conduct of the petitioner, in communicating with the Council for other purposes between the impugned meetings, physically attending programmes conducted by the ICAI, etc., would indicate that he was, in fact, not prejudiced by the inadequacy of the impugned notices. As such, had the requirement of approval of the members for convening meetings at a shorter notice than seven days not been mandatory, the petitioner may not have been entitled to any relief.

41. In view of the foregoing discussion, the 70th meeting dated 15.04.2025 is hereby declared as having been convened without proper notice. Consequently, the impugned communication dated 06.11.2025, whereby, the petitioner has been informed of the vacation of his seat in the Council, as also the notice of the same date for the 73rd meeting scheduled for 13.11.2025, is set aside.

42. With the aforesaid observations, the instant petition stands allowed. Pending applications also stand disposed of.

(PURUSHAINDR KUMAR KAURAV)
JUDGE

MARCH 16, 2026
Nc/amg