

# UNISHIRE URBAN INFRA LIMITED

Registered Office: 13/1A, Government Place (East) Top Floor, Kolkata, West Bengal,  
India, 700069 Corporate Office: 106 T-10 Main Patel Road Guruarjun Nagar,  
Shadi Khampur Patel Nagar, Central Delhi, New Delhi, India, 110008  
Contact No.: +91-9773561033, Email Id: [unishire\\_urban@yahoo.com](mailto:unishire_urban@yahoo.com),  
CIN: L67190WB1991PLC051507

November 26, 2025

To,  
The Listing Compliance Monitoring Team,  
BSE limited  
Mumbai

Subject: - Submission of Court Order – Money Suit No. 530 of 2018.

Dear Sir/Madam,

This is in reference to your communication regarding the disclosure of details pertaining to Money Suit No. 530 of 2018, decided by the Court of the Civil Judge (Senior Division), 10th Court, Alipore, South 24 Parganas, West Bengal, and the observation that our Company has not submitted the said order to the Stock Exchange under Regulation 30 of SEBI (LODR) Regulations, 2015.

We wish to inform you that we have now received a certified copy of the court order from our Advocate. Accordingly, we are submitting herewith the said court order along with the Demand Draft.

The Company will continue to comply with the applicable provisions of SEBI (LODR) Regulations, 2015, and will ensure timely disclosures of all material developments.

We request you to kindly take the above on record.

Yours faithfully,

**For Unishire Urban Infra Limited**

**CHIRAG**

**(Managing Director)**

**DIN: 10728185**

Enclosures:

1. Order Copy
2. Demand Draft



A/C PAYEE ONLY  
NOT NEGOTIABLE

**DEMAND DRAFT**  
VALID FOR 3 MONTHS ONLY  
PAYABLE AT PAR AT ALL BRANCHES OF HDFC BANK LTD

0026112025

ON DEMAND PAY

JASWAL AKASH AND CO

Or Order

रुपये  
Rupees

ONE LAKH ONLY.

₹ 1,00,000.00

FOR VALUE RECEIVED

UNITSHIRE URBAN INFRA LTD

KAROL BAGH GURUDWARA ROAD

NEW DELHI - 110005

013173509183

Account Signed  
B-33952

AUTHORISED SIGNATORIES  
12/12/22

008095 1202401471 999990 15



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West Bengal Form No. 3701

HIGH COURT FORM NO. (J) 2.

HEADING OF JUDGEMENT IN ORIGINAL SUIT/CASE

District: South 24 Paraganas

In the Court of the Civil Judge (Senior Division), 10<sup>th</sup> Court, Alipore

Present:- Aditya Gunjan, Civil Judge [Senior Division]

(JO Code : WB-01261)

Monday, the 30<sup>th</sup> day of June, 2025

Money Suit No. 530 of 2018

C.N.R. No. WBSP02-003181-2018

JAIHWAL AKASH & CO.

.....Plaintiff

-Versus-

UNISHIRE URBAN INFRA LIMITED

.....Defendant

(1) Give date or dates : This suit/case coming on for final hearing on 28-02-2025, 04-03-2025, 17-03-2025 & 21-04-2025.

in the presence of :

Mr. Abhimanyu Shandilya

.....Advocate(s) for Plaintiff(s)

Mr. Neeraj Jhunjhunwala

.....Advocate(s) for Defendant(s)

and having stood for consideration on this day,

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CJSD, 10<sup>th</sup> Court,  
South 24 Paraganas





the Court delivered the following judgment:-

**EXORDIUM :**

1. The instant suit is for claiming compensation of **Rs.10,00,000/- (Ten Lacs only)** arising out of misuse of the Firm Name and Firm Registration Number (FRN No.) of a Chartered Accountant's Firm.

1(a). The instant suit is filed by :

**JAISWAL AKASH & CO.**

.....Plaintiff

-Versus-

**UNISHIRE URBAN INFRA LIMITED**

.....Defendant

**PLAINTIFF'S CASE :**

2(a). The prologue of the instant suit in accordance with the plane reading of the plaint is that the Plaintiff being a Chartered Accountants Firm represented by his proprietor **Mr. Akash Jaiswal** filed this suit claiming compensation of an amount of **Rs.10,00,000/-(Rupees Ten Lacs)** on the ground stated in the averments of the plaint against the

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Defendant Company on the pretext that, the Defendant Company has misused the name of the Plaintiff Firm in its Internal Audit for the financial years **2016-2017** and **2017-2018** and also misused the name of the Plaintiff Firm while filing various returns, forms, information, statements, reports, resolution and intimation with the Registrar of Companies and Stock Exchange.

**2(b).** The Plaintiff further asserted that the Plaintiff Firm neither had nor has any transaction or course of business or any professional relationship with the Defendant Company.

**2(c).** The Plaintiff has also asserted that this Plaintiff had never given any sort of consent in any mode to be appointed as the Internal Auditor of the Defendant Company.

**2(d).** The Plaintiff further asserted that the Defendant Company made a false declaration in its Annual Report for the financial year **2016-2017** misusing the name of the Plaintiff Firm, as its Internal Auditor, whereas the Plaintiff

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Firm has neither audited any transactions, records or activities of the Defendant Company nor prepared, certified and provided any Audit Report of the Defendant Company.

**2(e).** The Plaintiff further asserted that the Defendant Company has mentioned in such declaration that reports of Internal Auditors are discussed in Audit Committee Meetings whereas the Plaintiff Firm has never provided any report to the Defendant Company nor has ever attended such committee meeting.

**2(f).** The Plaintiff further asserted that such Annual Report containing such false declaration was submitted to the Registrar of Companies, Bombay Stock Exchange which was available publicly and also circulated to shareholders of the Company.

**2(g).** The Plaintiff further asserted that the Plaintiff has also checked with the Registrar of Companies and found that the Defendant Company has filed a **Board Resolution dated 18-02-2017**, which is false and fraudulent as the Defendant

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Company never appointed the Plaintiff Firm as its Internal Auditor for the financial year **2016-2017**.

**2(h).** The Plaintiff further asserted that for the financial year **2017-2018**, the Defendant Company once again misinformed and disseminated the false and misleading information at Bombay Stock Exchange vide its letter dated **30-05-2017**, that it has re-appointed the Plaintiff as its Internal Auditor for the financial year **2017-2018** in its Board meeting held on **30-05-2017**.

**2(i).** The Plaintiff further asserted that, the content of the said letter dated **30-05-2017** filed with Bombay Stock Exchange with regard to re-appointment of Plaintiff Firm as Internal Auditor of the Defendant Company for the financial year **2017-2018** is false and misleading as the Defendant Company never appointed the Plaintiff Firm as its Internal Auditor for the financial year **2017-2018** or any other financial years.

**2(j).** The Plaintiff further asserted that, on finding out

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about such deceitful activities being committed by the Defendant Company, the Plaintiff Firm through its proprietor namely, **Mr. Akash Jaiswal**, dated **24-07-2018**, sent a show cause notice to the Defendant Company and also asked them to explain their illegal, deceitful acts instantly or face legal action but the Defendant Company threatened the Plaintiff Firm over telecommunication.

**2(k).** The Plaintiff further asserted that on several occasions, the Plaintiff Firm requested the Defendant Company to stop its illegal activities and deceitful act but the Defendant Company remained silent and did not pay any heed to the Plaintiff's Firm.

**2(l).** The Plaintiff further asserted that, the Plaintiff through its legal advisor sent a **Legal Notice dated 28-10-2018**, to the Defendant but the Defendant through its Counsel denied all that is alleged and in tune made another person named **Mr. Sumit Verma**, a retainer of the Defendant, responsible for the misdeeds.

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**2(m).** The Plaintiff further shows his concern about the overt act of the Defendant Company on the pretext that same possesses the risk of money laundering.

**2(n).** The Plaintiff further asserted that, the Plaintiff Firm can be held liable for damages or compensation or demand for any other suitable action by members, creditors, customers or any class of them of the Defendant Company who have relied on the fact that the Plaintiff Firm has conducted Internal Audit of the Defendant company.

**2(o).** The Plaintiff further asserted that, the Plaintiff Firm has already started losing out business, clients and prospective clients since the information of misuse of its Firm name and Firm registration number has been out in the public.

**2(p).** The Plaintiff further asserted that, the Plaintiff has started losing out monetary remuneration due to the clients turning away and not seeking its professional services.

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**2(q). Cause of action :** According to the averments made in the plaint, the cause of action of this instant suit arose on each and every date within the jurisdiction of the Ld Court at 8/6 Panditya Road, 1<sup>st</sup> Floor, Kolkata-700029, when the Plaintiff approached the Defendant for their illegal and deceitful activities. The cause of action further arose on **24-07-2018**, when the Plaintiff Firm sent a show cause notice to the Defendant calling upon to state the reasons for their illegal act and also inducing the name of the Plaintiff Firm in their illegal acts. The cause of action further and finally arose on **28-10-2018**, when the Plaintiff through its legal counsel, sent a legal notice to the Defendant.

**2(r). Prayer(s) :** On the basis of above mentioned allegations contained in plaint, Plaintiff has prayed for :

(a) a Decree in for compensation of **Rs.10,00,000/- (Ten Lacs only)** in favour of the Plaintiff and against the Defendant for the current and future losses as well as mental trauma caused ;

(b) a Decree in favour of the petitioner and direct the

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Defendant to pay the cost of this suit to the petitioner ;

(c) passing any such order or orders as deemed fit and proper in favour of the petitioner.

**THE ADVERSARY :**

**3(a).** As a repartee to the above contentions, Defendant company appeared in the suit and contested by filing **written statement** on **01-03-2023** *inter, alla* denying the case of Plaintiff.

**3(b).** The Defendant denied all the averments made out by the Plaintiff as asserted in the plaint.

**3(c).** In the written statement, it has been adumbrated by the Defendant that the suit is not maintainable either in fact or in law and there is no cause of action whatsoever.

**3(d).** The Defendant further asserted that the instant suit is barred by limitation.

**3(e).** The Defendant further asserted that the instant

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suit is barred by the principles of waiver, estoppels and acquiescence.

**3(f).** The Defendant further asserted that the instant suit is false, frivolous, collusive concocted *mala fide* and speculative and harassing in nature.

**3(g).** The Defendant further denied that the instant suit is for claiming compensation for misuse of the Firm Name and Firm Registration Number of the Plaintiff by the Defendant in their Internal Audit.

**3(h).** The Defendant further denied that the the Plaintiff is a Chartered Accountants Firm operating from the address as mentioned above.

**3(i).** The Defendant further denied that the business of the Plaintiff was going very well and had a lot of credibility and esteemed reputed companies as it's clients in the market.

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3(j). The Defendant further denied that the Defendant as mentioned above being a Public Limited Company having CIN No.L67190WB1991PL051507 and a listed entity having its shares listed at **Bombay Stock Exchange (Scrip Code 537582)** has misused the name of the Plaintiff Firm in its Internal Audit for the financial years **2016-2017** and **2017-2018** and also misused the name of the Plaintiff Firm while filing various returns, forms, information, statements, reports, resolution and intimation with the Registrar of Companies and Stock Exchange, as falsely alleged or at all.

3(k). The Defendant further denied that the Plaintiff Firm neither had nor has any transaction or course of business or any professional relationship with the Defendant Company.

3(l). The Defendant denied that the Plaintiff had never given any sort of consent in any mode to be appointed as the Internal Auditor of the Company.

3(m). The Defendant further denied that the he

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Defendant Company made a false declaration in its Annual Report for the financial year **2016-2017** misusing the name of the Plaintiff Firm, as its Internal Auditor, whereas the Plaintiff Firm has neither audited any transactions, records or activities of the Defendant Company nor prepared, certified and provided any Audit Report of the Defendant Company.

**3(n).** The Defendant further denied that the in such **Board Resolution dated 18-02-2017**, the Defendant company has mentioned that it has phrased the performance of the Firm as an Internal Auditor of the Company whereas the Plaintiff Firm has never performed any audit function for the Defendant Company.

**3(o).** The Defendant further denied that for the financial year **2017-2018**, the Defendant Company once again misinformed and disseminated the false and misleading information at Bombay Stock Exchange vide its letter dated **30-05-2017**, that it has re-appointed the Plaintiff as its Internal Auditor for the financial year **2017-**

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**2018** in its Board meeting held on **30-05-2017**.

**3(p).** The Defendant further denied that the content of the said letter dated **30-05-2017** filed with Bombay Stock Exchange with regard to re-appointment of Plaintiff Firm as Internal Auditor of the Company for the financial year **2017-2018** is false and misleading as the Defendant Company never appointed the Plaintiff Firm as its Internal Auditor for the financial year **2017-2018** or any other financial years.

**3(q).** The Defendant further denied that on finding out about such deceitful activities being committed by the Defendant Company, the Plaintiff Firm through its proprietor namely, **Mr. Akash Jaiswal** dated **24-07-2018**, sent a show cause notice to the Defendant Company and also asked them to explain their illegal, deceitful acts instantly or face legal action but the Defendant Company threatened the Plaintiff Firm over telecommunication.

**3(r).** The Defendant further denied that, on repeated requests by the Plaintiff Firm to the Defendant Company to stop its illegal activities and deceitful act but the Defendant

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Company remained silent and did not pay any heed to the Plaintiff's Firm.

**3(s).** The Defendant further denied that, the Plaintiff through its legal advisor sent a **Legal Notice dated 28-10-2018**, to the Defendant but the Defendant through its Counsel denied all that is alleged and in tune made another person named **Mr. Sumit Verma**, a retainer of the Defendant Office, responsible for the misdeeds.

**3(t).** The Defendant further denied that, such deceitful act does possesses the risk of money laundering which has become a common practice throughout India and which will create a huge impact or financial losses to the Plaintiff Firm.

**3(u).** The Defendant further denied that, the Plaintiff Firm can be held liable for damages or compensation or demand for any other suitable action by members, creditors, customers or any class of them of the Defendant Company who have relied on the fact that the Plaintiff Firm has conducted Internal Audit of the Defendant

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**4(v).** The Defendant further denied that, the Plaintiff Firm has already started losing out business, clients and prospective clients since the information of misuse of its Firm name and Firm registration number has been out in the public.

**4(w).** The Defendant further denied that, the Plaintiff has started losing out monetary remuneration due to the clients turning away and not seeking its professional services.

On the self said notes, **the Defendant prayed for dismissal of the instant suit.**

**ISSUES FOR RUMINATION :**

**5.** The following issues have been framed *vide* order dated **26-09-2023**, in view of the above respective pleadings as placed forth :

- (i) Is the suit maintainable in it's present form and law ?

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- (ii) Is the suit barred by the law of limitation or any other provisions or principles of law ?
- (iii) Is there any cause of action to file the suit ?
- (iv) Is the Plaintiff entitled to get the decree as prayer for ?
- (v) To what other relief, if any is the Plaintiff entitled to under law and equity ?

**EVIDENCE ADDUCED :**

6(a). In support of his contention, the Plaintiff Firm adduced the evidence of one witness, i.e. **Akash Jaiswal** (being the sole proprietor of the Plaintiff Firm) as **PW-1** and got marked the following documents as an exhibit for the purpose of documentary evidence which are as follows :

Sl No	Description of documents	Exhibit Number	Date of Admission	Whether admitted with or without objection
1.	Copy of FRN registration certificate (FRN) bearing no.328324 E.	Exhibit-P1	25-09-2024	Without objection
2.	Copy of annual report of Unishire for the financial year 2016 - 2017 (containing 5 pages) as downloaded from Bombay Stock Exchange website.	Exhibit-P2	25-09-2024	Without objection

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3.	Copy of annual report of Unishire for the financial year 2017 - 2018 (containing 1 page) as downloaded from Bombay Stock Exchange website.	Exhibit-P3	25-09-2024	Without objection
4.	Copy of Form no. MGT 14 along with extract copy of board resolution downloaded from site of ROC.	Exhibit-P4	25-09-2024	Without objection
5.	Copy of letter dated 30.05.2017 in reference to script code 537582, downloaded from Bombay Stock Exchange website.	Exhibit-P5	25-09-2024	Without objection
6.	True copy of my letter dated 24.07.2018 (containing 3 pages) address to the Director of Unishire Urban Infra Ltd.	Exhibit-P6	25-09-2024	Without objection
7.	Copy of legal notice dated 28.10.2018 (containing 4 pages) address to Director of Unishire Urban Infra Ltd as drafted by Id attorney on my behalf as per my direction.	Exhibit-P7	25-09-2024	Without objection
8.	Photocopy of Aadhaar Card being no.8051 2270 2223 of Akash Jaiswal.	Exhibit-P8	25-09-2024	Without objection

**Scanning of evidence :**

6(b). P.W-1 being the sole Proprietor of the Plaintiff Firm, filed **affidavit-in-chief** which is just identical to the contents of plaint and the Court is reluctant to reiterate the same. The witness submitted above stated documents which got exhibited on behalf of the Plaintiff.

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6(c). PW-1 during his **examination-in-chief** made admission that his affidavit-in-chief has been drafted as per his instruction and thereafter, he put his signature on its each and every pages.

6(d). During the course of **cross-examination**, PW-1 has answered the question and suggestion as put before him by the seasoned Senior Advocate representing the Defendant Company which are as follows :

- Fact that apart from above tendered documents, I have no other documents in my possession in support of my case.
- Yes it is true that my case is based upon the exhibit documents which I tendered before this court on this even date.
- (Exhibit P7 is shown to the witness)
- Yes it is true that I have filed this case on the notion for false, misleading and malicious one.
- Not a fact that, I stated falsely in paragraph-7 of my plaint that Defendant company herein has misused the name of Plaintiff firm while filing various returns, forms, information, statement, reports etc with the Registrar of Companies and Stock Exchange.
- Yes, the averment made in para 8 of my plaint to the effect that Plaintiff firm neither had nor has any transaction or course of business or any professional relationship with the Defendant Company is true.

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- Not a fact that, annual report for financial year 2016-2017 was prepared by me.
- Fact that, I have no personal knowledge of the annual report for financial year 2016-2017 as it was not prepared by me.
- Fact that, I had not audited the Defendant Company in the financial year 2016-2017.
- Not a fact that, the averment made in para 9 of my plaint regarding the declaration made out by Defendant Company in its annual report to the effect - " The Board has appointed M/s. Jaiswal Akash & Co, Chartered Accountants, (FRN: 328324E) as its internal auditors for the financial year 2016-2017 " is false.
- Not a fact that, the contents of para 13 of my plaint are false.
- Not a fact that, the averment made in para 13 of my plaint are baseless.
- Fact that, the averment made in para 13 of my plaint are based on the basis of resolution as obtained from the website of Registrar of Companies.
- Yes, the contents of para 16 of my plaint are true.
- Not a fact that, prior to financial year 2017-2018, I was appointed with Defendant Company.
- Not a fact that, I was re-appointed by the Defendant Company / Defendant Company for the financial year 2017-2018.
- Not a fact that, the contents of para 26 of my plaint are false.
- Not a fact that, the contents of para 29 of my plaint are false.
- Not a fact that, the word "Tort" used in para 30 of my plaint is false.
- Not a fact that, the averment made in para 30 of my plaint pertaining to impact on the goodwill on the Plaintiff firm and

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will result in loss in business..... are untrue.

- Fact that, the cause of action of this case arose on 28.10.2018 when legal notice was served upon Defendant through my Id advocate.
- Fact that, the Defendant make a reply of legal notice dated 28.10.2018 from where I got the knowledge of his refusal.
- Fact the, the mode of reply against the legal notice dated 28.10.2018 was in the form of letter.
- Fact that, I have not filed the said reply of Defendant before this Court.
- Not a fact that, I stated falsely that reply was made by Defendant in the mode of letter.
- Fact that, I have copy of that reply but as I do feel not necessary to file the same, hence, same was not submitted herein. It is not correct to say that I withheld that reply letter.
- Not a fact that, the entire allegations as made out in my plaint as well as in my affidavit-in-chief are untrue.
- Not a fact that, I am not entitled for any relief as prayed herein my plaint.

**By Defendant :**

**7(a).** In support of his contention, the Defendant Company adduced the evidence of one witness, i.e. **Shri Sanjay Kumar Jain** as **DW-1** and got marked the following documents as an exhibit for the purpose of documentary evidence which are mentioned in tabular form, are as

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follows:

Sl No	Description of documents	Exhibit Number	Date of Admission	Whether admitted with or without objection
1	Certified true copy of resolution dated 21.11.2024 of the Defendant company.	Exhibit-A	15-01-2025	Without objection
2	Audited annual report of the Defendant company for the financial year 2016-17 including the balance sheet being part of the same.	Exhibit-B	15-01-2025	Without objection
3	Audited annual report of the Defendant company for the financial year 2017-18 including the balance sheet being part of the same.	Exhibit-C	15-01-2025	Without objection

**Scanning of evidence :**

7(b). D.W-1 being the authorized representative of Defendant Company, by filing **affidavit-in-chief** just reproduced the contents of the written statement *inter alia* denying the case of the Plaintiff Firm.

7(c). During the course of **cross-examination**, DW-1 has answered the question and suggestion as put before him by the seasoned Senior Advocate representing the Plaintiff Firm which are as follows :

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- Fact that, I am Sanjay Kumar Jain and at present I am 59 years old.
- Fact that, I am not an employee of Defendant company herein.
- Fact that, on earlier occasion, I have an advisory role in the Defendant company and by that means, I have an association with this Defendant company.
- Fact that, vide Board resolution dated 21-11-2024, I have been duly authorized by the Board of Directors of Defendant company to depose herein.
- Yes, the Defendant company has taken my consent before passing any resolution.
- Yes, the said consent was taken in writing.
- Yes, I am well acquainted with the facts of this instant suit.
- Fact that, I have never appointed the Plaintiff as an Internal Auditor of the Defendant Company.

**(Exhibit-4 is shown to the witness)**

- **Question** : As per the board resolution dated 18.12.2017 submitted before ROC whom you have appointed as an Internal Auditor of the Defendant Company ?

**Ans** : Fact that, we have appointed D.S Associates as our Internal Auditor vide board resolution dated 18.12.2017.

- **Question** : Have you registered the name of Plaintiff as your Internal Auditor for the year 2016-2017 before ROC by filing Form MGT-14 ?

**Ans** : Fact that, the name of Plaintiff has been mentioned in the MGT-14 Form as submitted before ROC but his name was only decided, he was not appointed by us.

**(Exhibit-5 is shown to the witness)**

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➤ **Question** : Have you wrote a letter dated 30.05.2017 addressed to Bomaby Stock Exchange mentioning the name of Plaintiff in said letter as your Internal Auditor for the financial year 2017-2018 ?

**Ans** : Yes, a letter was addressd to Bomboy Stock Exchange on 30.05.2017 mentioning the name of Plaintiff in said letter as our Internal Auditor for the financial year 2017-2018.

**Than says, in the next year, it was rectified.**

➤ **Question** : Whether you have taken the consent of the Plaintiff for his re-appointment ?

**Ans** : We have not taken any consent of the Plaintiff of his re-appointment as he was never appointed by us for the given financial year.

**(Exhibit-B is shown to the witness)**

➤ **Question** : Can you read the name of Internal Auditor as mentioned on running page 9 of this document ?

**Ans** : As per this document, the name of Intenal Auditor has been mentioned as M/s Jaiswal Akash & CO.

➤ **Question** : Whether M/s Jaiswal Akash & CO had accepted appointment ?

**Ans** : **Fact that, the internal audit was conducted by someone else i.e. D.S Associates but inadvertently by our accountant, the name of M/s Jaiswal Akash & CO has been incorporated in the document. Therefore, there was no question of appointment or acceptance of the appointment by M/s Jaiswal Akash & CO.**

➤ **Question** : What steps you have taken to compensate the loss of Plaintiff ?

**Ans** : **Fact that, we have not compensated the Plaintiff**





*for any such loss.*

- Not a fact that, no steps has been taken from our end to rectify this mistake even after informed by the Plaintiff.
- Not a fact that, I filed a false affidavit-in-chief of mine before this Court.

**ARGUMENT :**

8. I have heard the Ld Advocates for the Plaintiff Firm as well as the Ld Advocate representing the Defendant Company herein. During the course of argument, the Ld Advocates for the parties copiously referred to the pleadings, evidences and documents on record and advanced their respective argument in tune of the same.

9. The gist of argument as advanced and/or submitted on behalf of both sides are as follows:-

9(a). Ld Advocate representing the Plaintiff Company advanced her argument and put stress upon the exhibited documents more so, pertaining to **Annual Report for the financial year 2016-2017** of the Defendant Company, the contents of **Board of Resolution dated 18-02-2017**, the letter address to **Bombay Stock Exchange dated 30-05-**

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2017 of Defendant Company for reappointment of Plaintiff Firm and their Internal Auditor and **Legal Notice dated 28-10-2018** of the Plaintiff Firm address to Defendant Company.

9(b). *Per contra*, the argument advanced on behalf of Defendant Company revolves upon the denial pertaining to misuse of Plaintiff Firm as his Internal Auditor for the financial year **2016-2017** or any such communication in this regard to the Bombay Stock Exchange or their communication dated **30-05-2017** with Bombay Stock Exchange for reappointment of Plaintiff Firm as Internal Auditor for the financial year **2017-2018** or receiving any such **Show Cause Notice dated 24-07-2011** from the Proprietor of Plaintiff Firm or replying the **Legal Notice dated 28-10-2018** of this Plaintiff Firm by the Defendant Company. In course of argument, the Ld Advocate also denied regarding claim made out by the Plaintiff Firm about losing out, monetary remuneration and/or loss of business. In nut shell, the argument advanced on behalf of Defendant and/or Defendant Company is a replica of their written-

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statement denying all material facts with further submission that there is no cause of action to file the instant suit. The Ld Advocate also cited two reported Case Laws being –

1. **2022(2) Indian Civil Cases 510 (S.C) &**
2. **2003 (1) Indian Civil Cases 1 (SC)**

and accordingly, **Ld Advocate made submission for dismissal of the instant suit.**

#### **DECISION WITH REASONS**

**10.** It is relevant here, before appreciation of evidence and deciding the issues, the position of law as settled is that the onus of proof in civil trial is the obligation on the Plaintiff that the Plaintiff would adduce evidence that proves his claims on preponderance of probability against the Defendant. As per the principles of Indian law, until and unless an exception is created by law, the burden of proof lies on the person making any claim or asserting any fact. A person who asserts a particular fact is required to affirmatively establish it.

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11. The Hon'ble Supreme Court in **R.V.E. Venkatachala Gounder V Arulmigu Viswesaraswami & V.P. Temple & another, VI (2003) SLT 307** observed that whether a civil or a criminal case, the anvil for testing of 'proved', 'disproved' and 'not proved', as defined in **Section 3 of the Indian Evidence Act, 1872** is one and the same.

12. A fact is said to be 'proved' when, if considering the matters before it, the Court either believes it to exist, or considers its existence so probable that a prudent man ought, under the circumstances of a particular case, to act upon the supposition that it exists.

13. In **A. Raghavamma & another V Chenchamma & another, AIR 1964 SC 136**, It was observed that there is an essential distinction between burden of proof and onus of proof:

***"Burden of proof lies upon a person who has to prove the fact and which never shifts. Onus of proof shifts. Such a shifting of onus is a continuous process in the evaluation of evidence."***

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14. Again in **Rangammal V Kuppuswami and others**, **Civil Appeal No 562 of 2003**, the **Hon'ble Court** has observed that burden of proof lies on the person who first asserts the fact and not on the one who denies that fact to be true. The responsibility of the Defendant to prove a fact to be true would start only when the authenticity of the fact is proved by the Plaintiff.

15. In **Anil Rishi V Gurbaksh Singh, (2006) 5 SCC 558** it has been held by the Hon'ble Supreme Court that the burden of proving the facts rests on the party who substantially asserts the affirmative issues.

16. Time has come to pave through the materials on record to fathom out as to how far the Plaintiff has been able to prove his case against the Defendant company. Let us decide the merit of this suit issue wise :

**ISSUE NO (I) : Is the suit maintainable in its present form and law ?**

**&**

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**ISSUE NO (III) : Is there any cause of action to file the  
suit ?**

**17(a).** For the sake of brevity and convenience both these issues are taken jointly as interlinked with each other.

**17(b).** Before proceeding further, a perusal of **Order VI Rule 2 CPC** is relevant and the same is reproduced hereinbelow:

**"ORDER VI Rule 2 CPC**

Pleading to state material facts and not evidence.--

(1) Every pleading shall contain, and contain only, a statement in a concise form of the material facts on which the party pleading relies for his claim or defence, as the case may be, but not the evidence by which they are to be proved.

(2) Every pleading shall, when necessary, be divided into paragraphs, numbered consecutively, each allegation being, so far as is convenient, contained in a separate paragraph.

(3) Dates, sums and numbers shall be expressed in a pleading in figures as well as in words."

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**17(c).** Thus, the mandate of **Order VI Rule 2 CPC** is that the pleading shall contain only statement of material facts in a concise form and not the evidence. It is also relevant to mention here that "material facts" are those primary or basic facts which must be pleaded in support of cause of action in order to support the case of the party.

**17(d).** On careful perusal, examination, scrutiny and appreciation of plaint, **Paras Nos.7, 8, 9, 10, 13, 15, 16, 17, 20, 22, 23 & 24**, it is apparent that the basic facts vide which cause of action is shown to arise is misusing the name of Plaintiff Firm in the Internal Audit Report of the Defendant Company for the financial year **2016-2017** and communication of the Defendant Company with Bombay Stock Exchange for reappointment of Plaintiff Firm as Internal Auditor of the Defendant Company for the financial year **2017-2018** and subsequent communication in between Plaintiff Firm and Defendant Company. It is relevant to mention here that what damages occurred to the Plaintiff Firm and how much they lose business due to act of the Defendant Company is a separate and triable issue and shall

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be dealt with in the later part of this judgment and not concerned with cause of action but the mandate of **Order VI Rule 2 CPC** with regard to pleadings is duly complied and the same is pleaded in the averments of the plaint.

**17(e).** Further, the denial made out by the Defendant Company in respect of copy of Annual Report for the financial year **2016-2017 (the said Exhibit-P2)** and **2017-2018 (the said Exhibit-P3)**, **Form No.MGT 14 (the said Exhibit-P4)**, **Letter dated 30-05-2017** address to B.S.E Ltd. from the Defendant Company with subject caption outcome of Board Meeting as held on **30-05-2017** mentioning reappointment of Plaintiff Firm as Internal Auditor for the financial year **2017-2018 (the said Exhibit-P5)** and to substantiate their denial, they relied upon audited Annual Report for the financial year **2016-2017 (the said Exhibit-B)** and audited Annual Report for the financial year **2017-2018 (the said Exhibit-C)**. This is the general principle of law that the person who denied the onus is upon him i.e the burden of proof shifted upon him to prove the same in terms of **Section 102 of Indian Evidence Act**. Unless and until it

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is not disproved by the person who denied the same, the pre-ponderance of probability is in favour of the person who is relying upon the same. Here in this suit, the Plaintiff relied upon the documents which are in the public domain and same and except merely denying those documents, no fruitful steps or the documents has been produced by the Defendant to concrete their denial. Thus, the pre-ponderance of probability favour the Plaintiff regarding having relevant cause of action to file the instant suit. More so, the admission made on the part of the defendant that defendant has no business association with the plaintiff firm or plaintiff firm was never appointed as their Internal Auditor for the relevant financial year, concrete the cause of action as asserted in the plaint.

**Accordingly, these two issues are decided in affirmative, that is, against the Defendant and in favour of the Plaintiff.**

**ISSUE NO (II) : Is the suit barred by the law of limitation or any other provisions or principles of law ?**

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**18(a).** The present issue was not raised by either side but for the sake of brevity and for proper adjudication of the suit this issue has been framed and taken into consideration.

**18(b).** As the instant suit has been filed on **21-12-2018**, and from the exhibited documents being marked as **Exhibit-P6 & Exhibit-P7**, it transpires that the Plaintiff Firm has agitated the issue firstly on **24-07-2018** and finally on **28-10-2018**, a Legal Notice was issued to the Defendant Company in pretext of apparent anomaly in their Annual Report pertaining to financial year **2016-2017** and **2017-2018**. More so, being a Money Suit claiming damages at the tune of **Rs.10,00,000/- (Rupees Ten Lakhs)** the prescribed limitation is of three years and the suit is filed within stipulated limitation period.

**Hence, the suit is not barred under the law of limitation.**

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**ISSUE NO (IV) : Is the Plaintiff entitled to get the decree  
as prayed for ?**

**&**

**ISSUE NO (V) : To what other relief (s), if any, is the  
Plaintiff entitled to under law and equity ?**

**19(a).** These are the pivotal issues being the pith and substance of the suit. Therefore, for the sake of brevity both these issues are taken up for consideration jointly.

**19(b).** As per the Plaintiff, his name was shown in the Annual Report for the financial year **2016-2017** and **2017-2018** of the Defendant Company as Internal Auditor as per the document submitted before Bombay Stock Exchange but both the sides have claimed that the Plaintiff Firm was never appointed as Internal Auditor for the financial year **2016-2017** or reappointed as Internal Auditor for the financial year **2017-2018**. The contention of the Plaintiff is that the Defendant Company in due course of their compliance submitted their internal report before the ROC disclosing the Plaintiff Firm as their Internal Auditor and when this anomaly was informed to the Defendant Company they did

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not take any step.

19(c). On the contrary, the Defendant Company pleaded that they have never appointed the Plaintiff Firm as their Internal Auditor for given financial year and relied upon the certified copy of their Annual Report for relevant year being marked as an Exhibit-B & Exhibit-C respectively but keep mum on the issue of rectifying that anomaly. During cross-examination of DW-1 dated 28-01-2025, the witness has answered that as per the Board Resolution dated 18-12-2017, they had appointed D.S. Associates as their Internal Auditor but admitted that for the financial year 2016-2017, the Form MGT-14 name of Plaintiff has been shown before ROC as their Internal Auditor. The witness has also admitted that vide letter dated 30-05-2017, they have informed Bombay Stock Exchange mentioning the name of Plaintiff Firm as their Internal Auditor. It has also been admitted by the witness that no consent was taken by the Plaintiff Firm for their reappointment. The witness has also admitted that they have not compensated the Plaintiff for any such loss. The witness voluntarily stated that next very year,

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they have rectified this anomaly but no such document was filed on behalf of Defendant to consolidate and/or substantiate this fact.

**19(d).** Under the given circumstances, it is apparent that the Defendant Company has misused the name of Plaintiff Firm showing the name of Plaintiff Firm as their Internal Auditor in due course of their mandatory compliance before **ROC** and also communicated with Bombay Stock Exchange informing them that they have reappointed the Plaintiff Firm as their Internal Auditor to the financial year **2017-2018**.

**19(e).** Therefore, the only moot question is left regarding the quantum of damages as claimed by the Plaintiff in this suit, are how much justified on the ground specified in the plaint.

**19(f).** For the purpose of understanding the meaning and principle of damages, it is required to underpin the law of damages :-

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### Law of Damages

Damages are pecuniary compensation awarded for a wrong. It can be recovered when a wrong has been committed. No damages can be awarded even if a loss has been incurred in the absence of the wrong. Damage due to the legitimate exercise of a right is not actionable, even if the actor contemplates the damage. The damage must be attributable to the breach by the Defendant of a duty owing to the Plaintiff. The existence of the liability for damages consist in committing a wrong. Even if no loss has been incurred, nominal damages will be awarded, if a wrong has been committed, *injuria sine damno*. The nominal award of damage in these circumstances is due to technical reason that the law requires not damage but a wrong a abuse a judgment for Plaintiff.

The rule of Law requires that the wrongs should not remain unredressed. All the individuals or persons committing wrongs should be liable to an action for damages for breach of civil law or for criminal punishment Law of torts. The object of the award of damages is to redress the Plaintiff for the loss or injury suffered by him. The pecuniary compensation is awarded to compensate the wrong he has suffered.

**Compensatory damages**, is a case in which they are at large, may include several different kinds of compensation to the injured Plaintiff. They may include not only actual pecuniary loss and anticipated pecuniary loss or any social disadvantages which may result; or may be thought likely to result, from the wrong which has been done. The expression "measure of damages" is a technical phrase, which signifies the basis, the footing or the

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standard upon which the amount of damages in any given case, is calculated. There are several factors which influence the Judge or jury in determining the quantum of damages, to be awarded to a Plaintiff complaining of an injury in the hands of the Defendant. There is no invariable and fixed rule to be followed in the determination of the question, as to what is the amount of compensation which the injured party is entitled to, and Courts of law have often to speculate in a vague field, in their endeavour to place the Plaintiff in the position he occupied, before he sustained the injury.

Three fundamental principles of damages

**(i) Restituto in integrum :**

There are three fundamental principles upon which the law proceeds to determine the measure of damages. The first and foremost principle is that of restituto in integrum. As has already been observed, in all cases of wrongful acts, whether of tort or breach of contract, the law only adopts the principle of restitutio in integrum subject to the qualification that the damages must not be too remote, that they must be in other words such damages as flowing directly and in the usual course of things from the wrongful act. Therefore, where an injury is to be compensated by damages in settling the sum of money to be given, in reparation of compensation for the damage caused, you should as nearly as possible get that sum of money, which will put the party who has been injured or who has suffered, in the same position as he would have been in, if he had not sustained the wrong for which he is now getting his compensation or reparation. In other words, the award must be of such a sum, as that by which, he is the worse for

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the Defendant's wrong-doing.

**(ii) Remoteness of damage :**

The next principle in determining the damage, whether in contract, or tort, is that underlying the rule, as to remoteness of damage. Though the measure in actions of contract and tort differs to some extent, the rule as to remoteness of damage is precisely the same, in both. It frequently happens that, when a wrongful act is committed, a person suffers damage, but although he may have a cause of action for the wrongful act, yet he cannot lay any claim for compensation for the damage, because the connection between the damage and the wrongful act is too remote. The principle of the remoteness of damage is based upon the well-known maxim in jure non remota causa sed proxima spectatur, and prevents the Plaintiff from recording any damages that do not flow or arise as a direct consequence of the wrongful act, that is complained of.

**(iii) Mitigation of damage :**

Another principle universally recognised, is that which underlies that rule as to mitigation of damages. In all claims, for damages whether arising from contract or tort, a duty is cast upon the Plaintiff to mitigate or minimise the damages, that is to take all reasonable precautions to reduce the amount of loss or damage arising from the wrongful act of the Defendant. Any loss or damage which with the exercise of reasonable care the Plaintiff could have avoided, will be deemed too remote to be recoverable. With these general observations, it is proposed to discuss more elaborately the principles governing measure of damages in action upon contract and tort; under separate heads.

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A tortious act causing harm to reputation, profession, and earnings can be addressed through defamation, malicious falsehood, or tortious interference. Defamation involves making false statements harming someone's reputation, while malicious falsehood specifically targets business reputation. Tortious interference occurs when someone intentionally damages another's contractual or business relationships, causing economic harm. In tort cases involving harm to reputation, profession, and earnings, the assessment of damages is a complex process that requires evaluating both quantifiable and non-quantifiable losses. Quantifiable losses, such as lost earnings, can be calculated based on documented income and employment history. This may include:

1. **Lost Income** : Calculating the difference between what the individual would have earned if not for the harm and what they actually earned.

2. **Future Earnings** : Estimating potential future earnings based on career trajectory and industry standards.

Non-quantifiable losses, such as loss of reputation and mental distress, are more subjective and challenging to assess. These losses can have a profound impact on an individual's professional standing and personal life. To evaluate these losses, courts may consider:

1. **Expert Testimony** : Psychologists, psychiatrists, or other experts can provide insight into the individual's mental state and the impact of the harm on their well-being.

2. **Circumstantial Evidence** : Documentation of changed



circumstances, witness statements, and other relevant evidence can help establish the extent of non-quantifiable losses.

**3. Professional Standing :** The court may consider the individual's reputation, career milestones, and potential opportunities that were lost due to the harm.

When assessing damages, courts aim to provide fair compensation for both quantifiable and non-quantifiable losses. This may include:

**1. Compensatory Damages :** Aimed at compensating for actual losses, both economic and non-economic.

**2. Punitive Damages :** May be awarded in cases of egregious conduct to punish the Defendant and deter similar behavior.

Ultimately, the calculation of damages in such cases requires a nuanced understanding of the individual's circumstances and the impact of the harm on their life and livelihood.

The Companies Act, 2013 has several provisions that may be applicable in cases of misusing a CA's Firm Name and Registration Number (ENR) without permission. Relevant Provisions are :-

1. **Section 448 :** Punishment for false statement
2. **Section 449 :** Punishment for false evidence
3. **Section 447 :** Punishment for fraud

**Consequences :-** (1). Imprisonment : Up to 10 years (under Section 447), (2). Fine: Up to ₹25 lakh or more (under Section 447) & (3). Penalty: Other penalties and fines as specified in the Act.





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Chartered Accountants Act, 1949: Section 24 (Professional Misconduct) and Section 26 (Penalties for False Claims). Indian Penal Code (IPC): Sections 465 (Punishment for forgery), 467 (Forgery of valuable security, will, etc.), and 468 (Forgery for purpose of cheating)

Section 24 of the Chartered Accountants Act, 1949 deals with penalties for falsely claiming to be a member of the Institute of Chartered Accountants of India (ICAI). Here's what it entails:

Penalty for False Claims :

Any person who:

- Falsely claims to be a member of ICAI
- Uses the designation "Chartered Accountant" without being a member
- Being a member without a certificate of practice, represents themselves as being in practice or practices as a chartered accountant, shall be punishable on first conviction with a fine that may extend to a certain amount. The exact amount may have been updated, but according to available information, it may extend up to one unit of currency or more, as specified in the Act. Section 26 of the Chartered Accountants Act, 1949, deals with penalties for falsely claiming to be a member of the Institute of Chartered Accountants of India (ICAI). If someone falsely claims to be a chartered accountant or uses a title/designation that could mislead others into believing they are a member of ICAI, they can face penalties.

The penalties include :

- Fine: Up to ₹5 lakh for falsely claiming ICAI membership or using a similar title/designation.
- Imprisonment: Up to a certain period, as specified in the

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Act.

-The Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022, has amended Section 26 of the principal Act. According to the amendment, in Section 26 of the principal Act, in sub-section (2):

- The fine for falsely claiming ICAI membership has been increased to up to ₹1 lakh to ₹5 lakh.

- The imprisonment term has also been updated to reflect the severity of the offense.

The purpose of Section 26 is to protect the integrity of the chartered accountancy profession and prevent unauthorized individuals from misrepresenting themselves.

**The Hon'ble Supreme Court in Aero Traders (P) Ltd V. Ravinder Kumar Suri, has held that in absence of any hard-and-fast-rule, and in consideration of the facts and circumstances which are necessary to make a sound, fair and just determination and a knowledge of facts upon which the judicial discretion may properly operate.**

**In Organo Chemical Industries and Anr V. Union of India and Others, the Apex Court has dealt with the essentials of damages and also punitive damages quantified according to the circumstances of the case.**

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19(g). Therefore, on the basis of above underpinned legal provision and cited Case Law and after perusing the evidence so adduced and marked documents as an exhibit in this suit, it is apparent that the Plaintiff has claimed damages at the tune of **Rs.10,00,000/-** from the Defendant Company on the pretext of misusing Plaintiff Firm's name in statutory compliance without originally appointing the Plaintiff as their Internal Auditor. There is nothing on the record to substantiate the original loss and/or damages as occurred to the Plaintiff Firm in lieu of loss of business, loss of future business, loss of good will and/or trauma etc. In the given scenario, this Court took recourse from Annual Report of relevant years as filed herein on behalf of Defendant being marked as an **Exhibit-B & Exhibit-C** and from there it appears that for the financial year **2016-2017**, the Defendant Company has made payment at the tune of **Rs.46,000/-** in lieu of auditors remuneration (**Note : 27 Other expenses**) and for the financial year **2017-2018**, they made payment at the tune of **Rs.47,200/-** in lieu of auditors remuneration. Thus, in the best possible scenario if the Plaintiff Firm was entrusted with internal auditor work

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for the relevant years, they would have received the similar amount as per the reflection made out in the submitted annual report of the Defendant Company, being the lost income of the Plaintiff Firm.

Accordingly, these two issues are decided in favour of Plaintiff as per the discussion above made as squarely established by the Plaintiff.

**EPILOGUE :**

20. In result, the Plaintiff succeed to bring home the bacon.

21. Court fees paid are found proper in terms of **Sec. 7(1) of the West Bengal Court Fees Act, 1970.**

22. Ergo,

**ORDERED**

23. That instant suit, be and the same, is **decreed on contest** but in part without subject to any cost.

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24. that the Plaintiff is entitled for a sum of **Rs.1,00,000/- (Rupees One Lakh)** only in lieu of damages from the Defendant ;

25. that the Defendant is directed to make a payment of **Rs.1,00,000/- (Rupees One Lakh)** only in lieu of damages to the Plaintiff within **90 days** from the date of this order in default Plaintiff is at liberty to take legal recourse as available to them.

26. However, this Court makes no order as to the costs.

27. The decree be drawn up accordingly.

28. BC.-I is directed to :

- (a) make necessary noting in the Germane Register;
- (b) note the same in the C.I.S. and
- (c) to upload the instant judgment in PDF/PDFA format in the C.I.S. following the modalities of

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**Rule 121A of the Civil Rules and Order of the  
Hon'ble High Court (since amended by  
Notification no. 131-G dated 15-01-2015).**

**29. Instant suit is hereby disposed of.**

**Dictated & corrected by me,**

**Announced in open Court  
Dated 30-06-2025.**

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(Aditya Gunjan)  
Civil Judge (Senior Division),  
South 24 Paraganas  
(JO Code : WB-01261)

*This judgment contains 47  
pages and each pages has been  
checked and signed by me.*

CIVIL JUDGE (SENIOR DIVISION) 10TH COURT, ALIPORE

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