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

\+ CS(COMM) 561/2023

MRS KANIKA GAUTAM .....Plaintiff

Through: Mr. Deepak Sharma, Mr. Ashish Sharma and Mr. Neeraj Kumar, Advs.

versus

M/S FLASH CLOUD CONSULTING & ORS. .....Defendants

Through: Mr. Pankaj Bhagat, Mr. Sadre Alam and Ms. Anoushka Lohar, Advs. for D-2

CORAM:
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

<u>O R D E R</u>

% 24.04.2025

<u>**I.A. 10262/2025** (on behalf of the plaintiff under Section 151 CPC, 1908 seeking early hearing of application bearing I.A. No. 3462/2025)</u>

1. This is an application filed by the plaintiff seeking early hearing in I.A. No. 3462/2025.

2. For the reasons stated in the application, the application is allowed and I.A. 3462/2025 is taken on board.

3. This application is disposed of

<u>**I.A. 3462/2025** (on behalf of the plaintiff under Section 151 CPC, 1908 seeking appointment of a chartered accountant firm for forensic audit of the accounts of partnership firm M/s. Flash Cloud Consulting)</u>

4. Learned counsel for the plaintiff is seeking a direction from this Court to appoint a Chartered Accountant firm for carrying out the forensic audit of the defendant no.1 firm. He states that he is ready and willing to bear the costs of the forensic audit.

5. Learned counsel for the defendant no. 2 states that the plaintiff is in possession of all accounts of defendant no. 1 firm.

5.1. He states that the documents which were in possession of defendant no. 2 have already been filed with this Court along with the written statement.

5.2. He states that in the application at paragraph no. 14, the plaintiff has failed to disclose that IndusInd Bank has already provided all the documents requested for vide communication dated 23.07.2024. He relies upon the documents filed by IndusInd Bank in this Court vide e-diary no. 2482607/2024.

Learned counsel for the plaintiff disputes receipt of any documents from IndusInd Bank in these proceedings.

Even as per Court records, no documents filed by IndusInd Bank are available in the e-file.

5.3. He states that while defendant no. 2 has no objection to any forensic audit being carried out of the accounts of defendant no. 1 firm, he reserves his right to file a reply to this application.

6. The plaintiff in its application has averred at paragraph 15 that its seeks appointment of a Chartered Accountant firm to access all the three bank accounts of defendant no. 1 firm and to carry out an audit of the said accounts as well as the other documents of defendant no. 1 firm.

7. In view of the submissions of the plaintiff that the forensic audit of the defendant no.1 firm is prayed for at the cost of the plaintiff, accordingly, **Hitesh Garg, Partner in T.R. Chadha, LLP**[1] (M. No. 9891167167; e-mail: hiteshgarg@trchadha.com) is appointed as a Chartered Accountant firm for

carrying out a forensic audit of the defendant no. 1 firm as per the norms of the institute i.e. ICAI. In this regard, following directions are hereby passed:

i. Defendant nos. 3/ICICI and 4/YES Bank as well as IndusInd Bank are directed to provide all documents pertaining to the bank accounts of defendant no. 1 as requested by the Chartered Accountant firm, including account opening form.

ii. Defendant no. 2 will provide the Chartered Accountant firm inspection of the originals of the documents filed by defendant no. 2 along with the written statement, if called for. Defendant no. 2 will provide the auditor with all explanation and information as sought for.

iii. Since the scope of audit is not clear, at this initial stage, the fee of the Chartered Accountant firm is fixed at Rs. 3 lakhs plus GST. The Chartered Accountant firm is at liberty to assess the quantum of work and raise an additional bill of costs.

iv. The Chartered Accountant firm is directed to initiate the audit on or before <u>15.05.2025</u> and conclude the same within eight (8) weeks thereafter.

v. Plaintiff and defendant no. 2 as well as all the banks in which defendant no. 1 has an account will extend full cooperation to the Chartered Accountant firm for completing the audit.

vi. The Chartered Accountant firm will refer to this application I.A. 3462/2025 for the scope of the audit.

8. List on **21.08.2025,** the date already fixed.

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9. List on **21.08.2025,** the date already fixed.

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[1] B-30, Connaught Place, New Delhi-110001

10. Copy of this order be sent to the Court appointed Chartered Accountant for information and compliance.

MANMEET PRITAM SINGH ARORA, J

APRIL 24, 2025/msh/ms

Click here to check corrigendum, if any