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

\+ CS(COMM) 561/2023 & I.A. 15453/2023, I.A. 15454/2023, I.A. 19423/2023, I.A. 22252/2023, I.A. 24479/2023, I.A. 729/2024, I.A. 45385/2024, I.A. 45902/2024, I.A. 3462/2025, I.A. 23925/2025

MRS KANIKA GAUTAM .....Plaintiff

Through: Mr. Deepak Sharma, Mr. Ashish Sharma, Mr. Neeraj Kumar Mr. Himanshu Shammi and Mr. Chiranjilal, Advocates.

versus

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

Through: Mr. Ashwani Kumar Gupta, Mr Pankaj Bhagat, Mr. Sadre Alam, Mr. Akshay Gupta, Mr. Devesh Khandelwal, Mr. Vipul Joshi and Ms. Sejal Gupta, Advocates for D-2.
Mr. Chandrashekhar Chakalabbi and Mr. Jatin Kumar, Advocates for D-3.
Ms. Anushka Verma, Advocate for D-4.
Mr. Ramesh Rawat, Advocate.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

O R D E R

% **20.01.2026**

I.A. 3462/2025

1. The present application under Section 151 of CPC has been filed on behalf of the Plaintiff seeking appointment of a Chartered Accountant Firm for carrying out the forensic audit of Defendant No.1 on payment of costs of the audit being borne by the Plaintiff.

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2. This Court vide Order dated 24.04.2025 had appointed the Auditor - Mr. Hitesh Garg, Partner in T.R. Chadha, LLP for carrying out the forensic audit of Defendant No.1 as per the norms of ICAI. Paragraph No.7 of the Order dated 24.04.2025 reads as under:

> *"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 (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 15.05.2025 and*

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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."

3. It is recorded in paragraph No.5.3 of the Order dated 24.04.2025 that Defendant No.2 has no objection to any forensic audit being carried out of the accounts of Defendant No.1.

4. The Order dated 24.04.2025 was a subject matter of challenge in a Review Petition No.299/2025 filed by Defendant No.2 wherein the Defendant No.2 had specifically stated that no consent was given by Defendant No.2 for carrying out the forensic audit of Defendant No.1. The said statement has been recorded in Paragraph No.2.3 of the Order dated 13.05.2025 and after considering the objection, this Court *vide* the said Order had dismissed the Review Petition.

5. The Auditor is present in Court today. He states that Defendant No.2 is creating impediments by not permitting him to carry out the forensic audit of Defendant No.1. The Auditor is requested to file an affidavit delineating all the difficulties faced by him in performing the work assigned to the Chartered Accountant Firm by the Court. The said affidavit be filed within two weeks from today and a copy of the same be also supplied to other Parties.

6. Ms. Neeha Nagpal, Advocate (Mob No.9810030834) is appointed as

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Amicus Curiae to assist the Auditor to prepare and file the affidavit in Court.

7. Response, if any, to the affidavit being filed by the Auditor be filed within three weeks thereafter.

8. List on 27.04.2026.

SUBRAMONIUM PRASAD, J

JANUARY 20, 2026
S. Zakir

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