



2026:DHC:2948



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4516/2026 & CM APPL. 22007/2026**

Date of Decision: **07.04.2026**

VISHNU KUMAR GUPTA

.....Petitioner

Through: Mr. Alankrit Bhatnagar, Mr.
Shashank Tiwari, Advocates.

versus

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA &
ORS.

.....Respondents

Through: None.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

JUDGEMENT

PURUSHAINDRA KUMAR KAURAV, J. (ORAL)

1. The petitioner is at Noida, Uttar Pradesh and respondent no.3 against whom the complaint was made is at Lucknow, Uttar Pradesh.
2. It appears that on account of the alleged misconduct of respondent no.3, who allegedly gave a wrong opinion before the Uttar Pradesh Real Estate Regulatory Authority, at Lucknow, the petitioner had made the complaint before the respondent no. 1- Institute of Chartered Accountants of India. The concerned authority has exonerated respondent no.3 from the charges. The petitioner, therefore, is aggrieved by the said order.
3. The petitioner has approached this Court merely on the ground that respondent no.1 is situated in Delhi, and therefore, a part of cause of action



has arisen within the jurisdiction of this Court.

4. The Court, however, finds that the substantial, material and integral part of cause of action has arisen outside the jurisdiction of this Court, where respondent no.3 allegedly furnished the wrong opinion. Even the primary area of practice of respondent no.3 seems to be at Lucknow. The mere factum of the *situs* of respondent no.1 being in Delhi cannot be the sole factor for entertaining the writ petition.

5. This Court in the case of ***Indure Pvt. Ltd. v. Government of NCT of Delhi and Ors.***,¹ in paragraphs 36 to 38, has held as under:

“36. A petitioner who approaches this Court to assail a decision of an authority situated in Delhi, when the underlying cause for the said decision lies elsewhere, effectively attempts to make this High Court a mini-pan-India Superior Court exercising jurisdiction over all events which take place throughout this Country. There is no gainsaying with the proposition that every High Court is competent to adjudicate upon a lis which arises from events or actions taking place within its territory. Merely because the ultimate order, which is based on events taking place outside Delhi and takes cognizance of actions outside of Delhi, is passed within the jurisdiction of this Court, a writ petition ought not be entertained by this Court.

37. Naturally, being the capital of the Country, various authorities and bodies having pan-India jurisdiction would be located within the jurisdiction of this Court. Merely because the decision making authority happens to be in Delhi, ought not to be the sole reason to entertain a lis in this Court. The decision, no doubt, may be passed in the national capital, but it is usually against persons situated outside Delhi; and even more importantly, for actions which took place beyond the borders of this Court. The act of giving a hearing in Delhi, or the passing of an order in Delhi, is merely a result of a body/authority being situated in the national capital, it has nothing to do with the lis, the offending action, the legal injury or the foundational facts on the basis of which action is being taken.

38. The case-law cited above, makes repeated reference to “dominant facts”, and facts which are “material, essential and integral” to the lis in question. In most cases, the fact that the order is passed, or the head office is located, or that opportunity of hearing was afforded, within the jurisdiction of this Court is completely immaterial, non-essential, and non-

¹ 2026:DHC:1605



2026:DHC:2948



integral to the dispute in question. Any of the aforementioned three aspects could very well have taken place in another part of the Country, it is for the sole reason that Delhi is the national capital, that, in most cases these factors get connected to the jurisdiction of this Court. From another lens, it may be seen that regardless of what the underlying facts or legal injury/infringement may be, the order impugned would, in an overwhelming number of cases be passed from Delhi. If this be the case, can this constant factum, which shall remain present in each case, be considered a “dominant fact” or a “material, essential and integral” fact? The answer must be in the negative.”

6. The Supreme Court in the case of ***Kusum Ingots & Alloys Ltd. v. Union of India and Anr.***,² in para 30 has held that the Court, in appropriate cases, may relegate the parties to the jurisdictional High Court, where material, integral and essential part of cause of action has arisen.
7. In the instant case, while invoking the doctrine of *forum conveniens*, this Court deems it appropriate to relegate the petitioner to the jurisdictional High Court.
8. The petition stands dismissed.
9. All rights and contentions are left open.

PURUSHAINDR KUMAR KAURAV, J

APRIL 7, 2026/p

² (2004) 6 SCC 254.