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

*Date of decision: 16<sup>th</sup> February, 2026*

*Uploaded on: 17<sup>th</sup> February, 2026*

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+ **W.P.(C) 2360/2005 & CM APPL. 1735/2005, CM APPL. 3467/2006,  
CM APPL. 3520/2006**

BAR COUNCIL OF INDIA

.....Petitioner

versus

UOI

.....Respondent

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+ **W.P.(C) 4003/2017 & CM APPL. 17605/2017, CM APPL.  
38476/2023**

ASSOCIATION OF TAX LAWYERS

.....Petitioner

versus

UNION OF INDIA AND ORS

.....Respondents

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+ **W.P.(C) 541/2020**

PURAV MIDDHA

.....Petitioner

versus

UNION OF INDIA AND ORS.

.....Respondents

**Appearance for the Petitioner:-**

Mr. Ashish Middha, Adv., Mr. Pushkar Sood Adv. for Pro Bono Counsel (Civil), DHCLSC, Mr. Rajeev Saxena, Senior Advocate with Mr. Ajay Sinha, Mr. Abhishek Sinha, Ms. Megha Saxena and Ms. Shreya Bhatnagar, Adv., Ms. Pooja Adv, Ms. Simran kumari Adv.,

**Appearance for the Respondent:-**

Mr. Ajay Kumar Agarwal, Adv., Mr. Vivek Goyal, Adv., Mr. G.S Chaturvedi



and Mr. Virat Vibhav Singh, Advs., Ms. Arunima Dwivedi CGSC Ms. Himanshi Singh, Adv., Ms. Monalisha Pradhan Adv., Ms. Pooja Mehra Saigal, Sr. Adv. and Mr. Nivesh Dixit, Adv., Mr. Balendu Shekhar, CGSC with Mr Krishna Chaitanya, Mr. Rajkumar Maurya and Mr. Divyansh Singh Dev, Advs., Mr. Dhruv Rohatgi, Panel Counsel(Civil), GNCTD, Ms. Chandrika Sachdev, Mr. Dhruv Kumar, Advs., Mr. Harpreet Singh (Senior Standing Counsel), Mr. Iqbal Singh Bedi, Ms. Suhani Mathur, Mr. Jatin Kumar Gaur, Advs.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE MADHU JAIN**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been through hybrid mode.
2. These petitions raise a very important issue as to whether persons who are not enrolled as Advocates can appear before Tribunals and plead cases on behalf of their clients.
3. Such class of persons include Chartered Accountants, Company Secretaries, Cost Accountants and other persons with similar qualifications who may or may not be persons possessing LL.B. degree.
4. On the one hand, the stand of the Petitioners– Bar Council of India and the Association of Tax Lawyers is that under the Advocates Act, 1961, it is only Advocates who can practice before any Court or Tribunal, or any other authority and enrolment with the State Bar Council is mandatory for the same.
5. On the other hand, on behalf of the other professionals, including Chartered Accountants, Company Secretaries and Cost Accountants, etc. it is argued that in terms of section 432 of the Companies Act, 2013, read with relevant Practice Directions and Rules of the Tribunals, such Tribunals permit them to represent their clients.



6. Further, Mr. Purav Middha– Petitioner in ***W.P.(C) 541/2020*** has unfortunately passed away. In his Petition the Constitutional validity of Section 432 of the Companies Act, 2013, has been challenged.
7. On behalf of the deceased Petitioner, Mr. Ashish Middha is permitted to implead himself as the Petitioner and either argue the matter himself, or engage the services of any other advocate for arguing the case.
8. In so far as the Petitioner in ***W.P.(C) 4003/2017***– Association of Tax Lawyers is concerned, Mr. Rajeev Saxena, Id. Senior Counsel has made submissions today and has taken the Court through various provisions of the Advocates Act, 1961, the Chartered Accountants Act, 1949 and the Civil Procedure Code, 1908, and other relevant materials.
9. His submission to be captured in a nutshell is that Section 33 of the Advocates Act, 1961, does not permit the practice of law to be conducted by anyone else, except those who are enrolled as Advocates under the Act.
10. It is his further submission that any person who illegally practises in Courts, Tribunals, or other authorities would be punishable under Section 45 of the Advocates Act, 1961.
11. Further under Section 30 of the Advocates Act, 1961, only Advocates can appear before all Courts, Tribunals or any other authority and they are the only persons who have the right to practise in such forums.
12. The further submission is that before any such Authority, Tribunal or Forum, which has the power to conduct evidence, only advocates can practice and conduct such evidence.
14. Mr. Saxena, Id. Senior Counsel prays for some time to prepare the written note of arguments.
15. Mr. Preetpal Singh, Id. Counsel for the BCI submits that he is out of



station today due to a wedding in the family. He also seeks an adjournment to enable him to be present physically and argue the matter.

16. Accordingly, at the request of the Id. counsels the matter is adjourned.

17. If any of the counsels wish to file any other written submissions or modify the existing ones, they are free to do so, at least two weeks before the next date of hearing. Copies of the written submissions be exchanged.

18. List on 16<sup>th</sup> March, 2026 at the end of the 'Supplementary list'.

19. It is made clear that no further adjournment shall be granted in these matters.

20. These matters shall be treated as part-heard.

**PRATHIBA M. SINGH**  
**JUDGE**

**MADHU JAIN**  
**JUDGE**

**FEBRUARY 16, 2026/prg/ss**