Legal Decisions with Notes

R. Devarajan, Additional Director, ICAI

REJECTION OF ACCOUNTS

1. *CIT v. Saddruddin Hussain [2003] 263 ITR 677 (Raj.)*

Facts/Issues:

The assessee was a liquor contractor. During the course of assessment proceedings, the assessee produced his cash book, ledger, purchase vouchers, sale register, etc. The sales vouchers were not produced. Hence, the Assessing Officer invokved the provisions of section 145(2) of the Income-tax Act, 1961. He applied a net profit rate of 25 per cent and made a trading addition of Rs.4,13,077 in the country liquor business. He determined the net profit at Rs.51,70,859 as against Rs.47,57,782 shown by the assessee. A similar order was passed on Indian made foreign liquor business. The Commissioner of Income-tax (Appeals) confirmed this order. The Tribunal partly allowed the assessee's appeal and reduced the total additions of Rs.24,13,077 to Rs.2,00,000.It was noted that in the assessee's own case, in the immediate preceding year there was a total addition of Rs.1,50,000.

Decision

The Tribunal had appreciated the rival claims of both parties and accepted the claim of the assessee and reduced the addition to Rs.2,00,000. All the relevant facts had been duly considered by the Tribunal. The Tribunal was justified in reducing the amount to Rs.2,00,000.

2. *Assistant Commissioner of Income-tax v. Gendalal Hazarilal & Co. [2003] 263 ITR 679 (MP)*

Facts/Issues:

The assessee firm carried on business of liquor contract. For the assessment year 1993-94 it filed the return disclosing income of Rs.98,245 which was the profit as per the profit and loss account after allowing interest and remuneration to partners. As per P-5 certificate for the 3 groups of shops the profit worked out to Rs.3,89,525. This was the profit prior to allowing of interest and remuneration. As observed in the assessment order the assessee did not maintain shop wise accounts and no cash memos were produced and, therefore, the sale price mentioned in P-5 certificate could not also be verified in the absence of shop wise books of account. The Assessing Officer observed that the certificates were on the basis of the information given by the assessee himself. Further, the sale price also was not fixed by the Excise authorities but taken as per details given by the assessee. The Assessing Officer further noted that the proper stock records were not maintained and accounting for empty bottles was also not proper. Hence, the Assessing Officer invoked the provisions contained in the proviso to section 145(1) of the Act and estimated the profits as 2-1/2 times the licencing fee.

Decision:

The Tribunal took the view that the grounds enumerated by the Assessing Officer namely that no books of account were maintained, that the information had been submitted by the assessee to the Excise authorities and therefore the P-5 statement could not have been relied upon and separate stock registers had not been maintained were always in issue for a number years and decided the matter in favour of the assessee. In earlier years the P-5 statement was not disputed though in the present case it was disputed by the department. The appeal was dismissed by the High Court.

Notes

Even though in both the above cases, the Tribunal has substantially ruled in favour of the assessee, it is a fact that the state of affairs in regard to the maintenance of proper books of account and stock registers requires considerable improvement. One of the interesting facts in the second case is that the assessee himself supplied the information for the purpose of the P-5 statement. The finding of the Assessing Officer that there were no books of account and no stock registers were maintained were finding of facts which were not disputed by the Tribunal. It merely held just that those issues were present in the earlier assessment years also. The doctrine of res judicata is not applicable to the taxation laws. Lack of proper books of account is a reality with businesses dealing in liquor.

There are no mandatory books of account prescribed by the State Governments. Since enormous unaccounted money is involved in State liquor trade, this is a major area for reform requiring the attention of the Government.

UNEXPLAINED CASH CREDITS

3. *CIT v. Kamdhenu Vypar Company Ltd. [2003] 263 ITR 692 (Cal)*

Facts/Issues:

In this case the assessee requested the Assessing Officer to issue summons under section 131 to those persons from whom the assessee had received cash credits. This step was taken by the assessee in his own interest i.e. to prove the genuineness of the cash credits. The crucial question was whether the Assessing Officer was obliged to issue such a summons.

Decision

By merely disclosing certain materials the assessee cannot be said to be discharged from the burden of proving the credits under section 68 of the Income-tax Act, 1961. The onus of proving this entirely lies on the assessee. It will not shift to the department. However, it is the duty of the Assessing Officer to enquire into the materials disclosed by the assessee. The assessee may seek assistance of section 131 of the Act for the purpose of proving its own case. Section 131 empowers the Assessing Officer to exercise the same power as vested in a civil case for compelling attendance of witnesses. The Court in this context read an in-built opportunity into section 68. In the process of availing of such opportunity, the assessee may seek aid of section 131 of the Act. If in the process, in order to secure attendance of a person a request is made by the assessee to the Assessing Officer for issuing of summons, it is incumbent on the Assessing Officer to issue such summons in order to enable the assessee to avail of the opportunity provided by the statute. Otherwise the Assessing Officer would be denying the opportunity provided to the assessee, in-built in section 68.

Notes

This case is important because the court has read an in-built opportunity to the assessee to seek the assistance of the Assessing Officer to invoke the provisions of section 131 for proving the genuineness of the cash credits. In this sense it can be said that this decision has somewhat relaxed the rigours of some of the decisions on this issue. The process may entail in delay, but the decision is upholding a principle of natural justice.

CHARITABLE PURPOSES

4. *Income-tax Officer v. S.N.B.S. Samajam [2003] 263 ITR 613 (Ker)*

Facts/Issues

The assessee was a charitable trust constituted as per a registered trust deed under the Societies and Charitable Institutions Act. The trust was conducting charity business. Exemption was allowed to the trust under section 11 up to and including A.Y. 1983-84. Section 11 of the Act was amended in 1983 by incorporating section 11(4A). Based on the said amendment the assessing authority rejected the assessee's claim on the ground that the assessee trust did not satisfy the requirements of section 11(4A)(b).

Decision

The observations of the apex court in *Assistant C.I.T. v. Thanthi Trust [2001] 247 ITR 785* indicate that for an assessee to fall within the provisions of section 11(4A), clause (b), it must be an institution. None of the authorities including the Tribunal had considered the question as to whether the assessee-trust is an institution so as to fall within the ambit of section 11(4A)(b) of the Act. All the authorities including the Tribunal proceeded on the assumption that a trust, irrespective of being an institution, will be entitled to exemption provided the other conditions stipulated in clause (b) are satisfied. Hence the matter was remanded.

Notes

The Finance (No.2) Act, 1991 has substituted a new sub-section (4A) w.e.f. A.Y. 1992-93. Accordingly exemption will not be available to a trust or institution, unless the business is incidental to the attainment of the objectives of the trust or, as the case may be, institution and separate books of account are maintained by such trust or institution in respect of such business. Will the income of the Samajam be exempt under the current law?

PROSECUTION OF COMPANY DIRECTORS

5. *Homi Phiroze Ranina v. State of Maharashtra*

[2003] 263 ITR 636 (Bom)

Facts/Issues

The Income-tax Officer filed a complaint against the appellants and others before the Magistrate charging them under section 276B read with section 278B of the Income-tax Act. The trial court rejected the application filed by the applicants for their discharge. It held that opportunity should be given to the prosecution to bring evidence to prove that the appellants were responsible for the conduct of the business of the company. Before that stage the line of defence taken by the appellants was not possible. The appellants contended that they were not the principal officers of the company and hence were not responsible for the failure on the part of the company to deposit with the Central Government the taxes deducted at source by the company from the four contractors in question. Further, the Assessing Officer had not served on them notices disclosing his intention of treating them as principal officers of the company.

Decision

The main ground on which the appeal was allowed was that it was not stated in the complaint filed by the Commissioner prima facie that the applicants were in charge of the affairs of the company and responsible for the conduct of its day-to-day affairs. The applicants could not be made to undergo the ordeal of a trial unless it could be shown that they were legally liable for the failure of the company in depositing with the Central Government the taxes deducted at source by the company from payments to the contractors.

UNDISCLOSED INCOME

6. *CIT v. Balchand Ajit Kumar [2003] 263 ITR 610 (MP)*

Facts/Issues

There was a search operation conducted at the business and residential premises of the assessee. During the search, it was found that there were credit sales which were not reflected in the books of account. The Assessing Officer on scrutiny of the regular books of account maintained by the assessee being dissatisfied rejected the same and added a sum of Rs.8,19,255 towards the sales profit of the assessee. The said order was contested by the assessee in the backdrop that the sales were fully recorded and the assessee was following a system of recording the credit sales in the way as and when the credit sales were made. The assessee issued cash memos of sales and the outstandings were recorded in the copy separately. The Commissioner of Income-tax (Appeals) came to the conclusion that the entire credit sales could not constitute the total income of the assessee and accordingly followed the method of adding a net profit rate of five per cent on these sales and accordingly Rs.40,960 was included on that score. An appeal was preferred by the Revenue assailing the order of the first appellate authority in which he had adopted the net profit rate. The assessee being dissatisfied with regard to the rate of addition also preferred an appeal. The Tribunal in its order came to hold that the first appellate authority had taken recourse to a reasonable method by adopting the net profit rate inasmuch as the entire sale could not have been regarded as the profit of the assessee. The Tribunal, however, did not think it appropriate to reduce the rate which was added by the first appellate authority. Accordingly, it dismissed both the appeals.

Decision

The Gujarat High Court in *CIT v. President, Industries (2002) 258 ITR 654* held that the amount of sales by itself could not represent the income of the assessee who had not disclosed the sales unless there was a finding to the effect that investment by way of incurring the cost in acquiring the goods which had been sold had been made by the assessee and that had also not been disclosed. The court held that the net profit rate had to be adopted and once a net profit rate was adopted, it could not be said that there was perversity of approach.

VALUATION OF STOCK

7. *V. K. Moosakutti v. CIT [2003] 263 ITR 670 (Ker)*

Facts/issues

Under the direction of the Deputy Commissioner, the Assessing Officer made an addition of Rs.2 lakhs on account of inflated opening stock made in the accounts for the accounting year relevant to the assessment year 1986-87. The Commissioner (Appeals) held that though the addition of Rs.2 lakhs was on estimate basis, it was based on the discsrepancies observed by the Deputy Commissioner, and the addition of Rs.2 lakhs was a clear finding of fact. The Tribunal observed that the assessee's claim for reduction of the value of the closing stock could be allowed only if it was shown that the stock

lying with the assessee on March 31, 1986, included the opening stock as on April 1, 1985. The Tribunal considered the sale proceeds with reference to the opening stock and the manufactured product and held that the sale collection of Rs.34.65 lakhs against the opening stocks of Rs.11,40,434 and the assessee's claim that in the valuation of the closing stock as on March 31, 1986 no value was taken for the unsaleable stock would necessarily imply that the opening stock as on April 1, 1985 must have been disposed of during the current year itself. Further, in the absence of evidence to show that the closing stock included the same stock which was there as opening stock in the beginning of the accounting year it could not be accepted that there was a reduction of the valuation in the closing stock.

Decision

There was no illegality in the order of the Tribunal. In the absence of any finding of the Deputy Commissioner to that effect, the contention of the assessee that since the Deputy Commissioner had directed deduction of a sum of Rs.2 lakhs from the opening stock, there must be a corresponding reduction of an equal amount from the closing stock could not be accepted. The Deputy Commissioner took into account the inflated nature of the opening stock and other discrepancies and observed that the ends of justice would be met if an addition of Rs.2 lakhs was made to the returned income. This could not be understood as a direction to reduce a sum of Rs.2 lakhs from the opening stock. Therefore, the contention of the assessee that there must be a corresponding reduction from the closing stock could not be accepted. The Tribunal has considered the matter in a different angle also to find out as to whether there was any scope for accepting the contention. The Tribunal was not able to accept the said contention.

8. Hela Holdings Pvt. Ltd. v. CIT [2003] 263 ITR 129 (Cal)

Facts/Issues

The assessee commenced the business of dealing in stocks and shares for the first time in the assessment year 1994-95 in respect of which the previous year ended on March 31, 1994. For the assessment year 1994-95, the assessee had adopted the method of taking the cost of acquiring of stocks for the purpose of valuing the closing stock-in-trade of shares held by the assessee at the end of the year. For the assessment year 1994-95 return had been made on this basis of stock valuation. The auditors of the assessee raised certain objections with regard to this type of stock valuation, and it was suggested that instead of taking the cost of stocks as the way of valuation, the assessee should adopt instead, the yardstick of cost of acquiring or market value, whichever was lower. In the month of October, 1994, the board of directors of the assessee passed a resolution adopting this changed method of valuation and such change was adopted by the assessee for the computing year 1994-95 relevant to the assessment year 1995-96. The Institute of Chartered Accountants of India issued Accounting Standards AS 13 – Accounting for Investments and made it mandatory. The method of valuation prescribed by the Accounting Standards was cost or market value, whichever is lower. As a result of the change in method of valuation of stock the profits of the assessee were reduced. The Assessing Officer held that the change was not valid. According to the Tribunal, the assessee could not claim the tax benefit on the changed valuation method because, according to the Tribunal, the conditions necessary for such change were not satisfied. On further appeal it was contended on behalf of the Revenue that the assessee was not permitted to avoid tax incidence, even if nothing that the assessee did, was either illegal or dishonest.

Decision

That the method of valuation of stock was acceptable. The method was the correct method accepted by all the accountants. That the method gave rise to a picture of true accounting and a reflection of the true profits was also not disputed. The Tribunal should not have disallowed the assessee's claim by a mere reference to non-satisfaction of conditions, without mentioning those conditions specifically and without mentioning the breaches by the assessee. An assessee is permitted to change its method of stock valuation honestly and in accordance with the principles of permitted tax avoidance. In this case the assessee changed its stock valuation method correctly and was entitled to the tax benefit arising there from.

Note

1. The High Court after a review of *McDowell and Co. Ltd. v. CTO [1985] 154 ITR 148 (SC)* laid down the following principles of tax avoidance and tax evasion.

   (1) The distinction between tax evasion and tax avoidance is still prevalent.

(2) Generally speaking tax evasion is the result of such things as illegality, suppression, misrepresentation and fraud.

(3) Tax avoidance is the result of actions taken by the assessee, none of which is illegal or forbidden by the law in itself and no combination of which is similarly forbidden or prohibited.

(4) The permissibility of a tax avoidance, will fall to be decided, when and only when, on the basis of the facts and transactions truly and correctly disclosed by the assessee, a point of law arises, whether on a certain reasonable construction of one part of the taxing statute, as applied to the assessee's case, tax which would otherwise be payable by the assessee, becomes not payable in the case in hand.

(5) When the court is faced with a task of construction in the above manner, the court is not bound to make the construction in favour of the assessee merely on proof by the assessee, that it has entered into no illegality and made no prohibited transaction.

(6) The court would have to assess, in the facts and circumstances of each case, upon general principles of conscience and justice, whether the arrangement of affairs by the assessee, so as to cause the possibility of a reduction of tax incidence, can fairly be permitted to the assessee, as a genuine and legal means of tax reduction, employed by it in a commercially fair sense, or whether allowing the assessee to earn the reduction, in the facts and circumstances of the particular case, is opposed to the public policy of not encouraging citizens to engage themselves in dealings and transactions designed primarily for the purpose of non-payment of tax only.

2. Please also refer to *CIT v. British Paints India Ltd. [1991] 188 ITR 44 (SC) and Snow While Food Products Co. Ltd. (No.1) [1983] 141 ITR 847 (Cal).*

9. CIT v. Sambandam Spinning Mills Pvt. Ltd. [2003] 263 ITR 115 (Mad)

Facts/Issues

The assessee claimed the medical and traveling expenses incurred by the assessee-company for providing medical aid to its managing director in the USA in a sum of Rs.5,34,655 as a revenue deduction treating the expenditure as expended solely for the business purposes. Like wise the air fare of the managing director's wife and another director, who accompanied the managing director was also claimed. The Assessing Officer rejected the claim but the Tribunal allowed the same.

Decision

There was no material to prove that the payment made was one which had any link with the quantum of salary or other benefits to the managing director. As a matter of fact, a specific finding had been recorded by the Commissioner (Appeals) that the amount was paid outside its contractual obligation. It was not the case of the assessee also that the managing director had any expectation of getting the amount from the assessee for medical treatment. Hence, the payment so made cannot be regarded as having been made on the ground of commercial expediency, in order indirectly to facilitate the carrying on of the business of the assessee. A gratuitous payment like the one made by the assessee cannot be regarded as a matter of commercial expediency as there was nothing on record to show that the managing director would have withheld his services if such payment had not been made and making such payment was necessary or expedient in order to retain his service. The expenditure was not allowable as business expenditure.

Note

The Supreme Court has laid down certain tests for deciding the admissibility or otherwise of the expenditure of the nature given in the case in *Gordon Woodroffee Leather Manufacturing Co. v. CIT [1962] 44 ITR 551*. Accordingly the payment in order to become admissible must have been made as a matter of practice, which affected the quantum of salary. There must be an expectation by the employee of getting such a gratuitous payment. The sum of money must have been expended on the ground of commercial expediency and in order indirectly to facilitate the carrying out the business of the assessee. Please also see M.P. High Court's decision in *CIT v. Steel Ingots Pvt. Ltd. [1996] 220 ITR 552* wherein the claim of the assessee was allowed.

SUBSIDY- CAPITAL OR REVENUE

10. CIT v. G. M. Mittal Stainless Steel Pvt. Ltd. [2003] 263 ITR 255 (SC)

Facts/Issues

In respect of assessment years 1985-86 and 1986-87

the Assessing Officer passed orders and allowed power subsidy to be treated as capital receipt instead of revenue. This was also the law as laid down by the jurisdictional High Court in the decision of *CIT v. Dusad Industries [1986] 162 ITR 784 (MP)*. The CIT, in his revesionary order under section 263 had merely stated that the Assessing Officer had erred while assessing the income of the assessee without setting out the reasons why the Commissioner was of the view that the Assessing Officer had been erroneous in following the decision of the High Court quoted above. The Tribunal and the High Court held in favour of assessee. The Department argued before the Supreme Court that the decision in Dusad Industries case had been subsequently set aside by the apex court in *Sahney Steel and Press Works Ltd. v. CIT [1997] 228 ITR 253* in which the court clearly came to the conclusion that the power subsidy was not in the nature of capital receipt but a revenue receipt.

Decision

The Commissioner had not recorded his reasons for coming to the conclusion that the Assessing Officer was erroneous in deciding that power subsidy was a capital receipt. Given the fact that the decision of the jurisdictional High Court was operative at the material time, the Assessing Officer could not be said to be wrong. The fact that the Supreme Court had subsequently held in *Sahney Steel and Press Works' case [1997] 228 ITR 253*, that power subsidy was revenue in nature would not justify the Commissioner's treating the decision of the Assessing Officer as erroneous. At the time of the exercise of the powers by the Coimmissioner the decision of the M.P. High Court was current law. The power of the Commissioner under section 263 had to be exercised on the basis of the material that was available to him when he exercised the power. At that time, there was no dispute that the issue whether power subsidy could be treated as a capital receipt had been concluded against the Revenue. The satisfaction of the Commissioner was, therefore, not based on material either legal or factual, which alone would give him the jurisdiction to take action under section 263.

Note

The Finance (No.2) Act, 1998 has inserted Explanation 10 in section 43(1) w.e.f. A.Y. 1999-2000. It establishes the principle that where the subsidy is relatable to the cost of acquisition of the asset it would go to reduce the cost. If it is not so relatable but was given to augment revenue the same would be treated as a revenue receipt.

11. CIT v. Matchwell Electricals (I) Ltd. [2003] 263 ITR 227 (Bom)

Facts/Issues

The assessee was engaged in the business of manufacturing electrical appliances. It followed the accounting year ending September 30. The assessee was also engaged in exporting its products. The assessee received cash assistance and duty drawbacks from the Government of India. Prior to the assessment years 1977-78 and 1978-79, the assessee was accounting for receipts of cash assistance and duty drawbacks on the mercantile basis as its accounts were maintained in the mercantile basis. In revised returns for these years cash assistance and duty drawbacks were accounted on the cash basis. The Assessing Officer held that the assessee could not maintain a mixed system of accounting for different types of income. The Commissioner, however, held that the change in the method of accounting was bona fide and no loss was sustained by the Revenue. This was upheld by the Tribunal.

Decision

The Commissioner (Appeals) had recorded a finding of fact that on several occasions cash assistance and duty drawbacks came under litigation with the Government of India and, therefore, the change in the method of accounting was bona fide. The appellate authority had further found that by this change no loss was sustained by the Revenue. That finding of fact had been confirmed by the Tribunal. The Tribunal was justified in law in holding that the export duty drawback and cash assistance from the Government was assessable in the hands of the assessee on receipt basis and not on accrual basis.

Note

Section 145 substituted by the Finance Act, 1995 w.e.f. A.Y. 1997-98 permits either cash or mercantile method of accounting. Hybrid system of accounting has been prohibited. Clause 13 of Form 3CD requires disclosure of amounts not credited to the profit and loss account, being the proforma credit, drawbacks, refunds of duty of customs or excise or refund of sales tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned. The point for consideration is whether under the present section 145 an assessee following mercantile method has to mandatorily account for cash credit and duty drawbacks once they have been accepted by the government authorities, even if they are actually received subsequently.

12. Rajshree Roadways v. Union of India [2003]

263 ITR 206 (Raj)

Facts/Issues

The assessee-firm carried on the business of transportation of cement. It entered into a lease agreement on April 25, 1990, with K for taking on lease 15 trucks. The assessee claimed the lease rent as revenue expenditure. The Income-tax Officer, after considering the contents of the agreement with K, was of the view that the trucks were not taken on lease but it was a sale and that therefore, the lease amount which had been paid could not be allowed as revenue expenditure. This view was upheld by the Tribunal.

Decision

The Court critically examined the lease agreement to determine whether the assessee firm "owned" the trucks. Under the agreement there was a clause that after completion of lease period, if one per cent of the total consideration of the trucks was paid, the lessee would be the owner of those trucks. The agreement also dealt with the ownership of the trucks under the agreement. There was a clear provision that the said machinery shall at all times remain the sole and exclusive property of the lessor and the lessee shall have no right, title or interest thereon. It further provided the irrevocable undertaking of the lessee that at no time during the currency of the lease agreement, which shall be non-cancellable, would the lessee attempt to capitalize the leased assets in its balance-sheet. As per clause 8, it had been agreed that the ownership of the said assets during the tenure of the lease and inclusive of any renewal options that the lessor may concur indisputably rested with the lessor. So in clear terms, the agreement provided that during the lease period, only the lessor shall be treated as the owner of the trucks and not the lessee. Moreover, the lessor had been allowed depreciation on the trucks. Therefore, considering the terms and conditions of the lease agreement and the fact that depreciation on these trucks had been allowed to the lessor, the lease rent was deductible as revenue expenditure.

Note

Accounting Standard (AS) 19 defines a lease as an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. A finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset. An operating lease is a lease other than a finance lease. In the case of a finance lease the lessee should recognize the lease as an asset and a liability . A finance lease gives rise to a depreciation expense for the asset as well as a finance expense for each accounting period. In the case of operating lease lease payments should be recognized by the lessee as an expense in the statement of profit and loss on a straight line basis over the lease term. In case of a finance lease the lessor should recognize assets given under a finance lease in its balance sheet as a receivable at an amount equal to the net investment in the lease. In the case of operating lease the lessor should present an asset given under operating lease in its balance sheet under fixed assets. The CBDT has clarified that the issue of AS-19 does not alter the position under Income-tax Act. It is for consideration that if the concepts of financial lease and operating lease are recognized under the Income-tax Act, what changes in law would be required for depreciation purposes? ■

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Notification
(Chartered Accountants)

No. 29-CA/Law/D-73/2003: In exercise of the powers conferred by sub-Section (2) of Section 20 of The chartered Accountants Act, 1949 read with Regulation 18 of the Chartered Accountants Regulations, 1988, it is hereby notified by the council of the Institute of Chartered Accountants of India that the Hon'ble High court of Karnataka has, in pursuance to Section 21(6)(c) of the said Act, in Civil Petition No. 328/1998, ordered on 5th November, 2003 that the name of Shri H. Mohanlal Girya, FCA, M/s H.M. Giriya & Co., Chartered Accountants, II floor, Keerthi Plaza, Nagarathpet Bangalore 560 002 (M.No. 6634) be removed from the Register of members for a period of one year for having been found guilty of "other misconduct" under Section 21 read with Section 22 of the Chartered Accountants Act, 1949. Accordingly, it is hereby informed that the name of the said Shri H. Mohanlal giriya shall stand removed from the Register of members for a period of one year w.e.f. 4/12/03. During that period he shall not practise as a Chartered Accountant in terms of the said order of the Hon'ble High Court of Karnataka.