

**IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION**

WRIT PETITION (C) NO. 1018 OF 2021

MADRAS BAR ASSOCIATION

...PETITIONER

VERSUS

UNION OF INDIA AND ANOTHER

...RESPONDENTS

WITH

WRIT PETITION (C) NO. 626 OF 2021

J U D G M E N T

1. On a mentioning made by Mr. Nikunj Dayal, learned counsel appearing for the petitioner (The Institute of Chartered Accountants of India) in W.P(C) No. 626 of 2021, we find it appropriate that the following paragraphs be added after paragraph No. 148 in the Judgment passed by this Court on 19th November, 2025 in the captioned Writ Petitions:

“148A. It was also argued on behalf of the Madras Bar Association and the Institute of Chartered Accountants of India that the requirement of 25 years of experience for a Chartered Accountant, to be considered for appointment as Accountant/Technical Member of the ITAT is arbitrary. It was submitted by the petitioner(s) that by such requirement, a Chartered Accountant would become eligible for consideration only after attaining the age of 50

years. It was also submitted that a similar requirement prescribing 25 years of experience/practice for advocates has already been declared unconstitutional by this Court in the **MBA (IV)**. It was, therefore, submitted that the provision(s) which mandate 25 years of experience/practice for Chartered Accountants for becoming eligible for appointment as Accountant/Technical Members is also liable to be struck down.

148B. We are in complete agreement with the submission made on behalf of the petitioner(s).

148C. If such a provision insofar as the Chartered Accountants are concerned, is held to be valid and constitutional, it will entitle the Chartered Accountants to enter into service only after they attain the age of 50 years.

148D. This Court, in **MBA (IV)**, has already held that a similar requirement in respect of advocates is invalid and unconstitutional.

148E. We see no difficulty in applying the same analogy to Chartered Accountants, who are to be appointed as Accountant/Technical Members in the ITAT.

148F. We, therefore, hold that the provision which requires a Chartered Accountant to have minimum experience/practice of 25 years for becoming eligible for appointment as Accountant/Technical Member is also invalid and unconstitutional."

2. We also find it appropriate that the following paragraph be added after paragraph No. 155:

"155A. It is further directed that while enacting the law, the Union of India shall also take into

consideration that the requirement of 25 years of experience/practice for Chartered Accountants to be eligible for appointment as Accountant/Technical Members in the ITAT has been declared invalid and unconstitutional."

.....CJI
(B.R. GAVAI)

.....J
(K. VINOD CHANDRAN)

**NEW DELHI;
NOVEMBER 20, 2025.**

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Writ Petition(s)(Civil) No(s). 1018/2021

MADRAS BAR ASSOCIATION

Petitioner(s)

VERSUS

UNION OF INDIA & ANR.

Respondent(s)

WITH WRIT PETITION (C) NO. 626 OF 202

Date : 20-11-2025 This petition was mentioned today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE PRASANNA B. VARALE
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

(MENTIONED BEFORE HON'BLE THE CHIEF JUSTICE
AND
HON'BLE MR. JUSTICE K. VINOD CHANDRAN)

For Petitioner(s) :

Mr. T. V. S. Raghavendra Sreyas, AOR

Mr. C.S. Vaidyanathan, Sr. Adv.

Mr. Pramod Dayal, AOR

Mr. NikunJ Dayal, Adv.

For Respondent(s) : Mr. Gurmeet Singh Makker, AOR

Mr. K. S. Rana, AOR

Ms. Disha Jham, AOR

Mr. Manish Paliwal, AOR

Ms. Pallavi Langar, AOR

Ms. Neelam Sharma , AOR

Mr. Sandeep Kumar Jha, AOR

Mr. Bhagabati Prasad Padhy, AOR

Ms. Radhika Gautam, AOR

Mr. Archit Upadhayay, AOR

Ms. Garima Bajaj, AOR

M/S. Chambers Of Kartik Seth, AOR

Ms. Sakshi Kakkar, AOR

Intervenor-in-person, AOR

Mr. Jasmeet Singh, AOR

Mr. Siddharth Sangal, AOR

Mr. Vivek Sharma , AOR

M/S R And R Law Associates, AOR

UPON being mentioned, the Court made the following
O R D E R

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appearing for the petitioner (The Institute of Chartered Accountants of India) in W.P(C) No. 626 of 2021, we find it appropriate that the following paragraphs be added after paragraph No. 148 in the Judgment passed by this Court on 19th November, 2025 in the captioned Writ Petitions:

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148B. We are in complete agreement with the submission made on behalf of the petitioner(s).

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(DEEPAK SINGH)
ASTT. REGISTRAR-cum-PS

(ANJU KAPOOR)
ASSISTANT REGISTRAR