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IN THE HIGH COURT OF DELHI AT NEW DELHI

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CS(OS) 546/2024

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF
INDIA & ORS.Plaintiffs**

Through: Mr.Amarjit Singh Chandhiok,
Sr. Adv. with Ms.Pooja M.
Saigal, Mr.Yatin Dua,
Ms.Kaveri Rawal and
Ms.Deepti Bhardwaj, Advs.

versus

**NETFLIX ENTERTAINMENT SERVICES INDIA LLP &
ORS.Defendants**

Through: Mr.Sandeep Sethi, Sr. Adv.
with Mr.Saikrishna Rajagopal,
Mr.Thomas George, Ms.Sneha
Jain, Ms.Tanvi Sinha,
Mr.Devvrat Joshi, Mr.Angad S.
Makkar and Mr.Navankur
Pathak, Advs. for D-1.
Mr.Hiren Kamod, Ms.Shrishti
Talukdar, Ms.Ami Desai,
Ms.Surekha, Ms.Riddhi and
Ms.Prashansa Singh, Advs. for
D-5 to D-9.
Mr.Sachin Gupta, Mr.Ajay
Kumar, Mr.Rohit Pradhan and
Mr.Manan Mondal, Advs. for
D-10 to D-12.

**CORAM:
HON'BLE MR. JUSTICE NAVIN CHAWLA**

**ORDER
16.07.2024**

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I.A. 33385/2024

1. The learned senior counsel for the plaintiffs submits that the court fee has been deposited. The application is, therefore, rendered infructuous and is disposed of.

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2. Let the plaint be registered as a suit.
3. Issue summons to the Defendants.
4. Summons are accepted by Mr.Saikrishna Rajagopal, learned counsel on behalf of the defendant no.1, Mr.Hiren Kamod, learned counsel for the defendant nos.5 to 9 and by Mr.Sachin Gupta, learned counsel for the defendant nos.10 to 12.
5. Let summons be served on the remaining defendants through all permissible modes, including through electronic mode, returnable on 1st October, 2024 before the learned Joint Registrar (Judicial).
6. The summons to the Defendants shall indicate that the Written Statement(s) to the plaint shall be positively filed within a period of 30 days from the date of receipt of summons. Along with the Written Statement(s), the Defendants shall also file the affidavit(s) of admission/denial of the documents of the Plaintiff, without which the Written Statement(s) shall not be taken on record.
7. Liberty is given to the Plaintiffs to file the Replication(s) within a period of 15 days of the receipt of the Written Statement(s). Along with the Replication(s), if any, filed by the Plaintiffs, the affidavit(s) of admission/denial of documents of the defendant(s) be filed by the Plaintiffs, without which the Replication(s) shall not be taken on record.



8. If any of the parties wish to seek inspection of any documents, the same shall be sought and given within the timelines.

I.A. 33384/2024

9. This suit has been filed by the plaintiffs claiming that the plaintiff no.1 is a statutory body established by the Chartered Accountants Act, 1949, for regulating the profession of Chartered Accountancy in India. The plaintiff nos. 2 to 4 are Chartered Accountants by profession and are members of the plaintiff no.1 Institute. The plaintiff no.4 has recently cleared the Chartered Accountancy Examination (May 2024) and was a rank holder in the said examination.

10. The plaintiffs are aggrieved of the release of the trailer of series 'Tribhuvan Mishra CA Topper' (hereinafter referred to as 'series') on 10.07.2024, announcing streaming of the said series on the defendant no.1 web platform from 18.07.2024. The plaintiffs claim that the said trailer shows the profession of Chartered Accountancy in an extremely vulgar and derogatory sense. The plaintiffs complain that portraying the profession of Chartered Accountants in such scandalous manner is totally illegal and violative of the Constitutional Rights of the plaintiffs. The plaintiff no.1 has also received emails objecting to this scandalous content of the trailer containing unwarranted innuendos to the profession. The plaintiffs complain that the reference to the services rendered by Chartered Accountants as 'debit and credit with reference to sexual services offered' in the trailer to the web series is derogatory to the profession.

11. Mr. Chandhiok, the learned senior counsel for the plaintiffs,



submits that depiction of the profession in such a scandalous manner is bound to defame the profession and the toppers in the examination that is conducted by the plaintiff no.1 Institute.

12. Issue notice.

13. Notice is accepted by the learned counsels for the defendants as mentioned hereinabove.

14. Notice be served on the remaining defendants through all permissible modes, including through electronic mode, returnable on 1st October, 2024 before the learned Joint Registrar (Judicial).

15. Mr.Sandeep Sethi, learned senior counsel appearing for the defendant no.1, submits that the web series is completely fictional in nature, and there is also a disclaimer at the start of the series which itself proclaims that the series has no reference to any individual or any real person dead or alive.

16. He submits that without prejudice to the rights and contentions of the defendant no.1, the defendant no.1 will, within five days, add a disclaimer to the effect that in the series, reference is not made to any profession as well.

17. I have considered the submissions made by the senior learned counsels for the parties. I have also seen the impugned trailer.

18. In my *prima facie* view, I do not find the trailer to be referring to the profession of Chartered Accountancy in any manner. It is a series which appears to be more in the genre of comedy, and merely describes the main character as a topper in Chartered Accountancy Examination. It is neither intended nor can be perceived to be derogatory to the profession of Chartered Accountancy or the toppers



or rank holders in the examination conducted by the plaintiff no. 1. The artistic expression, even in form of a commercial speech, cannot be curtailed on basis of an oversensitive approach.

19. In *Ashutosh Dubey v. Netflix, Inc. & Anr.*, (2020) SCC OnLine Del 625, a learned Single Judge of this Court, while considering a similar grievance of an advocate by profession, observed as under:

“25. Further, if an ad interim injunction is granted, it would amount to interference in the freedom of speech and expression guaranteed by our Constitution to the defendants.

26. The very essence of democracy is that a creative artist is given the liberty to project the picture of the society in a manner he perceives. One of the prime forms of exposing the ills of the society is by portraying a satirical picture of the same. Stand-up comedians perform that very purpose. In their portrayal they use satire and exaggerate the ills to an extent that it becomes a ridicule. In the humorous portrayal of the ills of the society the stand-up comedians use satire.

27. Furthermore, plaintiff has not been able to show that the impugned comment in any manner refers to the plaintiff or refers to a definite group of individuals or lawyers out of the entire class of lawyers to which the plaintiff belongs.”

20. I, therefore, do not find any *prima facie* case in favour of the plaintiffs for grant of an *ad interim* injunction in their favour at this stage.

21. Let reply(s) to the application be filed by the Defendants within



a period of four weeks of receipt of the notice. Rejoinder thereto, if any, be filed within a period of three weeks thereafter.

NAVIN CHAWLA, J

JULY 16, 2024/ns/VS

[Click here to check corrigendum, if any](#)