



THE

LAWYERS' POST

BY THE COURT CAST PROJECT



COURT OF RECORD

NFRA's Reach Isn't Time-Barred, Says Telangana High Court

But No Retroactive Punishments Allowed

Sheikh Rayees • June 23, 2025

PUBLISHED REPORT

In a ruling that could ripple across the auditing landscape, the Telangana High Court has held that the National Financial Reporting Authority (NFRA) is not bound by the calendar when it comes to investigating audits—it can probe actions that took place even before it came into existence in 2018. However, there's a catch. While NFRA can knock on the doors of chartered accountants over their past conduct, it can't swing...

Full report • lawyerspost.in

OPEN JUDGMENT PDF



FULL STORY