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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi, the 23rd February, 2012

NOTIFICATION

No.1-CA(7)/145/2012.- The following draft of certain regulations further to amend the Chartered Accountants Regulations, 1988, which the Council of the Institute of Chartered Accountants of India proposes to make, is hereby published, as required by sub-section (3) of section 30 of the Chartered Accountants Act, 1949 (38 of 1949) for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft regulation shall be taken into consideration after the expiry of a period of forty-five days from the date on which the copies of the Gazette of India, in which these draft regulations are published, are made available to the public;

Any person desiring to make any objection or suggestion in respect of the said draft regulations, may forward the same to the Council of the Institute of Chartered Accountants of India within the period so specified addressed to the Secretary, the Institute of Chartered Accountants of India, Indraprastha Marg, New Delhi – 110 002;

Any objection or suggestion which may be received from any person with respect to the said draft regulations before the expiry of the period so specified shall be taken into consideration by the Council.

Draft Regulations

1. (1) These regulations may be called the Chartered Accountants (Amendment) Regulations, 2012.
- (2) They shall come into force on the date of their final publication in the Official Gazette.
2. In the Chartered Accountants Regulations, 1988, (hereinafter referred to as the said regulations), in regulation 2, in sub-regulation (1),-
 - (i) after clause (xiii), the following clause shall be inserted, namely:-

“(xviii a) “rules” means the rules made by the Central Government under the Act;”;
 - (ii) in clause (xv), for the words “or any Deputy”, the words “or any Additional or Joint or Deputy” shall be substituted.

3. in regulation 25C of the of the said regulations, for the words "Common Proficiency Test" wherever they occur, the words "Common Proficiency Course" shall respectively be substituted.

4. in regulation 25D of the said regulations, -

(i) in sub-regulation (1),-

(a) after the words, "Central Government", the words "or the State Government" shall be inserted;

(b) after the words "as equivalent thereto", the words "for the purposes of admission to graduation courses" shall be inserted.

(ii) after sub-regulation (1), the following sub-regulations shall be inserted, namely:-

"(1A) Any graduate or post graduate referred to in sub-clause (ix) of regulation 2 shall be exempted from passing the Common Proficiency Test under this regulation if such person is a -

(i) graduate or post graduate in commerce having secured in aggregate a minimum of fifty-five per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University) by studying any three papers of 100 marks each out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting; or

(ii) graduates or post graduates other than those referred to in clause (i), having secured in aggregate a minimum of sixty per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University);

(1B) Any candidate who has passed the Intermediate examination conducted by the Institute of Cost and Works Accountants of India set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or by the Institute of Company Secretaries of India set up under the Company Secretaries Act, 1980 (56 of 1980) shall also be exempted from passing the Common Proficiency Test under this regulation.

Explanation.- For the purpose of sub-regulations (1A) and (1B),-

(i) for calculating the percentage of marks, the marks secured in subjects in which a person is required by the University (including open University) to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored; and

(ii) any fraction of half or more shall be rounded up to the next whole number."

5. In regulation 28C of the said regulations,-
- (a) for the words "Professional Competence Examination" wherever they occur, the words "Intermediate (Professional Competence Course) Examination" shall respectively be substituted;
 - (b) in sub-regulation (1),-
 - (i) in clause (a),-
 - (a) after the words, "Central Government", the words "or the State Government" shall be inserted;
 - (b) after the words "as equivalent thereto", the words "for the purposes of admission to graduation courses" shall be inserted;
 - (ii) (a) in clause (b), for the word "worked", the word "served" shall be substituted;
 - (b) after the words "examination is held", the words "and has been so continuing on the first day of the said month" shall be inserted;
 - (iii) in the second proviso, after the words, brackets and letters "to appear in the Professional Education (Examination II)", the words, brackets and letters "and he fulfils the condition laid down under clause (b)" shall be inserted.
6. In regulation 28D of the said regulations, -
- (a) for the words "Integrated Professional Competence Course" wherever they occur, the words "Intermediate Course" shall respectively be substituted;
 - (b) for sub-regulation (2), the following regulation shall be substituted, namely:-
 - "(2) No candidate shall be eligible for enrolment to any of the level of the Intermediate Course, unless he –
 - (a) has passed the Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purposes of admission to graduation courses; or
 - (b) has been exempted from passing Common Proficiency Test under regulation 25D.";
 - (c) after sub-regulation (2), the following sub-regulation shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-regulation (2), a candidate who is pursuing the final year of graduation course shall be provisionally registered to the Intermediate Course which shall be confirmed only on submission of satisfactory proof of having passed the graduation examination with the minimum marks as specified in sub-regulation (1A) of regulation 25D within such period not exceeding six months as may be decided by the Council, from the date of appearance in the Final year graduation examination:

Provided that if such candidate fails to produce the proof within the aforesaid period, his provisional registration shall be cancelled and the registration fee or the tuition fee, as the case may be, paid by him shall not be refunded and for the purpose of these regulations no credit shall be given for the theoretical education undergone.”.

7. In regulation 28E of the said regulations, -

(a) for the words “Integrated Professional Competence Examination”, “Integrated Professional Competence Course” and “Professional Competence Examination” wherever they occur, the words “Intermediate Examination”, “Intermediate Course” and “Intermediate (Professional Competence Course) Examination” shall respectively be substituted;

(b) in sub-regulation (1), after clause (b), the following proviso shall be inserted, namely,-

“Provided that a candidate who has been exempted from passing Common Proficiency Test as specified in sub-regulation (1A) of regulation 25D and enrolled for the Intermediate Course shall be eligible to appear in the examination on completion of nine months of practical training under regulation 50.”;

8. In regulation 29B of the said regulations, in sub-regulations (1) and (2) after the words “Professional Competence Examination” wherever they occur, the words “or the Intermediate (Professional Competence) Examination” shall respectively be inserted.

9. In regulation 29C of the said regulations, -

(A) in sub-regulation (1),-

(i) in clause (i),-

(a) for the words “Professional Competence Examination”, the words “Intermediate Examination” shall be substituted;

(b) the word “and” occurring at the end, shall be omitted;

(ii) in clause (ii), after the words “examination is held”, the words “or has been serving the last six months of practical training under regulation 50 on the first day of the month in which the examination is held” shall be inserted;

(iii) after clause (ii), the following clauses shall be inserted, namely:-

- “(iii) he produces a certificate to the effect that he has undergone a study course for such period, as on the first day of the month in which examination is held, in such manner as may be decided by the Council from time to time; and
 - (iv) completed the Advanced Course on Information Technology Training under these regulations for such period and in such manner as may be decided by the Council, from time to time.”;
- (iv) for the proviso, the following proviso shall be substituted, namely: -

“Provided that a candidate who has passed Professional Education (Examination-II) under the syllabus as decided by the Council under sub-regulation (5) of regulation 28B and has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last twelve months of practical training including excess leave, if any, on the first day of the month in which the examination is held and has completed the prescribed study course and also Advanced Course on Information Technology Training, shall be admitted to the Final Examination.”;

- (B) in sub-regulation (2),-
- (a) after the words “Integrated Professional Competence Examination”, the words “or the Intermediate Examination” shall be inserted;
 - (b) after the words “examination is held”, the words “and has completed the prescribed study course and also Advanced Course on Information Technology Training” shall be inserted.

10. In regulation 31 of the said regulations, -
- (i) in clause (ii), for the words “Professional Competence Examination”, the words “Intermediate (Professional Competence Course) Examination” shall be substituted;
 - (ii) in clause (iii), for the words “Integrated Professional Competence Course”, the words “Intermediate Course” shall be substituted.

11. For regulation 36A of the said regulations, the following regulation shall be substituted, namely:-

“36A Requirement for passing the Common Proficiency Test.-- A candidate for the Common Proficiency Test shall ordinarily be declared to have passed the test if he obtains at one sitting a minimum of thirty per cent. marks in each section and a minimum of fifty per cent. marks in the aggregate of all the sections, subject to the principle of negative marking, in such manner as may be determined by the Council, from time to time.

Explanation,- For the removal of doubt, it is hereby declared that the provisions of this regulation shall apply to a Common Proficiency Test held on or after the commencement of the Chartered Accountants (Amendment) Regulations, 2012.”.

12. In regulation 37B of the said regulations, for the words "Professional Competence Examination" wherever they occur, the words "Intermediate (Professional Competence Course) Examination" shall respectively be substituted.
13. In regulation 37C of the said regulations, -
 - (i) for the word "Integrated Professional Competence Examination" wherever they occur, the words "Intermediate Examination" shall respectively be substituted;
 - (ii) for the word "Professional Competence Examination" wherever they occur, the words "Intermediate (Professional Competence Course) Examination" shall respectively be substituted;
14. In regulation 40 of the said regulations, -
 - (i) for the word "Professional Competence Examination", the words "Intermediate (Professional Competence Course) Examination" shall be substituted;
 - (ii) for the word "Integrated Professional Competence Examination", the words "Intermediate Examination" shall be substituted.
15. In regulation 43 of the said regulations, -
 - (i) after sub-regulation (2), the following sub-regulation shall be inserted, namely:-

"(2A) A member in full time employment with a firm of chartered accountants shall be entitled to train one articled assistant provided he has been in employment with the same firm for a continuous period of three years.";
 - (ii) in sub-regulation (3), clause (i) shall be omitted.
16. In regulation 45 of the said regulations, -
 - (i) for the words "Integrated Professional Competence Course" wherever they occur, the words "Intermediate Course" shall be substituted;
 - (ii) in sub-regulation (1), in clause (b), for sub-clause (i), the following sub-clause shall be substituted, namely:-

"(i) has passed the Professional Education (Examination-II) or has passed Group I level or Accounting Technician level of Intermediate Examination held under these regulations or has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D; and";

- (iii) in sub-regulation (2),
 - (a) after the words "Central Government", the words "or the State Government" shall be inserted;
 - (b) after the words "as equivalent thereto", the words "for the purposes of admission to graduation courses" shall be inserted.
17. In regulation 50 of the said regulations, --
- (i) in the third proviso, for the words "Professional Competence Examination", the words "Intermediate (Professional Competence Course) Examination" shall be substituted;
 - (ii) for fourth Proviso, the following provisos shall be substituted, namely:-

"Provided also that a candidate enrolled for the Intermediate Course shall be eligible to three years of articles training on his passing the Group I level or Accounting Technician level of the Intermediate Examination:

Provided also that a candidate who is a graduate or post graduate and has been exempted from passing the Common Proficiency Test shall be eligible to three years of articles training on his registration to the Intermediate Course."
18. In regulation 51 of the said regulations, in sub-regulation (1), for the word "Professional Competence Examination", the words "Intermediate (Professional Competence Course) Examination" shall be substituted.
19. After regulation 51B of the said regulations, the following regulation shall be inserted, namely:-
- "51C. Advanced Course on Information Technology Training. - A candidate shall undergo an Advanced Course on Information Technology Training as may be determined by the Council which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time."
20. In regulation 69 of the said regulations, in sub-regulation (1), in clause (b), for sub-clauses (ii) and (iii), the following sub-clauses shall respectively be substituted, namely:-
- "(ii) has passed the Professional Education (Examination-II) or Group I level or Accounting Technician level of Intermediate Examination held under these regulations or has been exempted from passing the Common Proficiency Test as specified under sub-regulation (1A) of regulation 25D; and
 - (iii) has successfully completed computer training programme or Information Technology Training as may be specified from time to time by the Council and in the manner so specified."

21. In regulation 72 of the said regulations, in sub-regulation (1), for the word "Professional Competence Examination", the words "Intermediate (Professional Competence Course) Examination" shall be substituted.
22. After regulation 72B of the said regulations, the following regulation shall be inserted, namely:-
- "72C. Advanced Training Course on Information Technology. - A candidate shall undergo an Advanced Course on Information Technology Training as may be determined by the Council which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time."
23. In regulation 127 of the said regulations, in sub-regulation (1), for item 4, the following item shall be substituted, namely:-
- "4. The States of Bihar, Chattisgarh, Jharkhand, Madhya Pradesh, Rajasthan, Uttarakhand and Uttar Pradesh."
24. In regulation 130 of the said regulations, in sub-regulation (2), -
- (i) in clause (xvii), the word "and" appearing at the end shall be omitted;
- (ii) after clause (xvii), the following clauses shall be inserted, namely:-
- "(xvii a) to publish Newsletter for dissemination of useful information;
- (xix b) to conduct Continuing Professional Education Programmes on topics of professional relevance; and"
25. In regulation 134 of the said regulations,-
- (i) in sub-regulation (1), -
- (a) for the words "April of the year", the words "April of the financial year" shall be substituted;
- (b) after the proviso, the following provisos shall be inserted, namely:-
- "Provided further that, if the professional address is not borne on the Register on the relevant date, the residential address borne on the Register shall determine his regional constituency:
- Provided also that, in the case of a member having his professional address outside India and eligible to vote, his regional constituencies shall be determined according to his professional address in India registered immediately before he went abroad or the residential address in India borne on the Register on the relevant date, whichever is later."
- (ii) in sub-regulation (2),--

- (a) for the words "April of the year", the words "April of the financial year" shall be substituted;
- (b) for the words "on the date of election", the words "on the last date of scrutiny of nominations" shall be substituted;
- (c) the following provisos shall be inserted, namely:-

"Provided that no person shall be eligible to stand for election to a Regional Council, if-

- (a) he is holding a post under the Central Government or a State Government;
- (b) he is or has been elected as a Member to Regional Council for more than three consecutive terms; or
- (c) he is or has been elected as the Chairman under Regulation 137:

Provided further that, no person who has been found guilty of any professional or other misconduct and whose name is removed from the Register or has been awarded penalty of fine, shall be eligible to contest for election to a Regional Council,-

- (i) in case of misconduct falling under the First Schedule to the Act, for a period of three years;
- (ii) in case of misconduct falling under the Second Schedule to the Act, for a period of six years,

from the completion of the period of removal of name from the Register or payment of fine, as the case may be:

Provided also that, no person who has been auditor of the Regional Council shall be eligible to contest for election to a Regional Council for a period of three years after he ceases to be the auditor of that Regional Council.";

- (iii) in sub-regulation (3), for the words and figures "under regulation 85", the words, figure and bracket "under rule 8 read with Schedule 3 to the Chartered Accountants (Election to the Council) Rules, 2006" shall be substituted;
- (iv) for sub-regulation (4), the following sub-regulation shall be substituted, namely:-

"(4) (i) At least three months before the date of election, the Council shall publish, for each regional constituency, a list of members eligible to vote showing distinctly and separately -

- (a) whether the voter is an associate or a fellow;

- (b) the address of each member as determined under sub-regulation (1) for deciding the eligibility of the member to vote;
 - (c) in the case of a voter residing outside India, in addition to his address in India under clause (b), his address outside India if furnished to the Institute by the voter concerned;
 - (d) details of internet address or e-mail address as furnished by a voter to the Institute, provided an express consent is given by the voter for its inclusion in the list of voters;
 - (e) the manner in which the voter shall exercise his franchise; and
 - (f) in case the voter is to exercise his franchise at a polling booth, the number and address of the polling booth, at which the franchise shall be exercised.
- (ii) Subject to the provisions of these regulations, the address of a member published in the list of voters for determining the manner in which he shall be entitled to cast his vote, the constituency and the polling booth to which he shall belong for the purpose of casting his vote shall be final.
 - (iii) The inclusion of the name of a member in the list of members eligible to vote shall not confer an absolute right to vote at the election which shall be subject to the other provisions of these regulations and the Act and rules made thereunder.
 - (iv) The list of members eligible to vote shall be made available at the Headquarters of the Regional Council and its branches on payment of such price as may be fixed by the Council.
 - (v) An announcement about the availability of the list, shall be put on the website of the Regional Council, notice board of the Regional Council, as well as the notice board of the branches of the Regional Council, wherever these exist.
 - (vi) If a clerical mistake or omission is detected in the list of members eligible to vote, the Secretary may rectify such mistake at any time by issue of a suitable corrigendum.”;
- (v) in sub-regulation (6), -
 - (i) in clause (i), for the words “appropriate form”, the words “ form approved by the Council” shall be substituted;
 - (ii) for clause (ii), the following clause shall be substituted, namely:-
 - “(ii) delivered along with requisite fees, security deposit and other papers specified for the purpose in the form approved by the

Council to the Secretary by name not later than 6 P.M. on the notified date:

Provided that no nomination delivered after the last date and time notified for the election shall be entertained by the Panel for scrutiny of nominations.

- (iii) An acknowledgement of delivery shall be issued by the Secretary or by a person authorised by him on receipt of nomination form mentioning the time and date of receipt of nomination form.”;
- (vi) after sub-regulation (6), the following sub-regulation and Explanation shall be inserted, namely:-
 - “(6A) The nomination shall be valid only if it is accompanied by a statement and verified by the candidate containing the information called for.

Explanation.– For the purpose of this sub-regulation, a valid nomination means a nomination which contains all the particulars called for through the nomination form and incomplete nomination without one or more particulars shall liable to be rejected.”;
- (vii) in sub-regulation (7), for the words “one thousand rupees”, the words “twenty-five thousand rupees” shall be substituted;
- (viii) after sub-regulation (7), the following sub-regulation shall be inserted, namely:-
 - “(7A) A candidate for election, in addition to fee as provided in this Chapter shall pay, irrespective of the number of nominations filed, an amount of ten thousand rupees as security deposit, which shall be forfeited if he fails to secure not less than one per cent. of the original votes polled in the concerned regional constituency.”;
- (ix) in sub-regulation (8), for the words “in consultation with an approval”, the words “with the prior approval” shall be substituted;
- (x) after sub-regulation (9), the following sub-regulation shall be inserted, namely:-
 - “(9A) At the time of giving his decision, the President may -
 - (a) dismiss the dispute referred to him under sub-regulation (9);
 - (b) declare the election of all or any of the elected candidate to be void;
 - (c) declare the election of all or any of the elected candidate to be void and to declare the applicant or any other candidate to have been duly elected; or

- (d) may pass such order as to costs as he may consider appropriate.”;
- (xi) in sub-regulation (10), for the words and figures “prescribed in Chapter VI of these regulations”, the words, brackets and figures “specified in the Chartered Accountants (Election to the Council) Rules, 2006” shall be substituted.
26. In regulation 135 of the said regulations, in sub-regulation (4), the Explanation shall be omitted.
27. In regulation 137 of the said regulations,-
- (i) in item (i) of sub-regulation (1), for the word “September”, the word “February” shall be substituted;
- (ii) in sub-regulation (7), in item (i), after clause (e), the following clause shall be inserted, namely:-
- “(f) Continuing Professional Education Committee.”;
- (iii) in sub-regulation (11), for the word “September”, the word “February” shall be substituted.
28. In regulation 141 of the said regulations, in the proviso to sub-regulation (1), for the word “September” the word “February” shall be substituted.
29. In regulation 149 of the said regulations, for sub-regulation (1), the following sub-regulation shall be substituted, namely:-
- “(1) The Regional Council shall, on a requisition made in writing by at least ten per cent. of the total number of members of the region or seven hundred fifty members in the region, whichever is less, convene an extraordinary General Meeting.”.
30. In regulation 159 of the said regulations,-
- (i) in sub-regulation (1), for the figure and word “100 members”, the figure and word “150 members” shall be substituted;
- (ii) after sub-regulation (1), the following sub-regulation (1A) shall be inserted, namely:-
- “(1A) The Council may also, by notification in the Gazette of India, set up a branch of a Regional Council at such place in a district in which there is neither the headquarter of the Regional Council nor a branch of the Regional Council is located provided there are 100 members having their addresses registered in that district.”.
31. After regulation 161 of the said regulation, the following regulation shall be inserted, namely:-
- “161A. Meetings of Council through teleconferences or video conferences. - A meeting of the Council, through tele conferencing or video conferencing may, at

- any time, be called subject to such conditions as may be determined by the Council from time to time.”.
32. After regulation 169 of the said regulations, the following regulation shall be inserted, namely:-
- “169A. Meetings of Standing Committee through teleconferences or video conferences. - A meeting of the Standing Committee, through tele conferencing or video conferencing may, at any time, be called subject to such conditions as may be determined by such Committee from time to time.”.
33. In regulation 177 of the said regulations, in sub-regulation (3), after the word and figure “regulations 169”, the figure and letter “169A”, shall be inserted.
34. In regulation 184, for sub-regulation (1), the following sub-regulation shall be substituted, namely:-
- “(1) Where a holder of a certificate granted by the Council has lost it, the Council may, on an application made in this behalf, duly supported by an affidavit of the applicant to the effect that he was in possession of such a certificate and had lost it, issue a duplicate, -
- (a) in case of a certificate of membership or a certificate of practice as an associate or fellow on payment of a fees of five hundred rupees; and
 - (b) in case of any other certificates issued under these regulations on payment of a fee of two hundred rupees.”.
35. In regulation 192 of the said regulations, in the proviso,-
- (i) in clause (b), the word “and” appearing at the end shall be omitted;
 - (ii) after clause (c), the following clauses shall be inserted, namely:-
 - “(d) in case of certain management consultancy services as may be specified by the resolution of the Council from time to time, the fees may be based on percentage basis which may be contingent upon the findings, or results of such work;
 - (e) in the case of certain fund raising services, the fees may be based on a percentage of the fund raised;
 - (f) in the case of debt recovery services, the fee may be based on a percentage of the debts recovered;

- (g) in the case of services related to cost optimisation, the fees may be based on a percentage of benefit derived; and
- (h) any other services or audit as may be decided by the Council.”.

36. In regulation 203 of the said regulations,-

- (i) in item No. (14),-
 - (a) for the word “staff”, the words “officers and employees” shall be substituted;
 - (b) for the word “President”, the words “Executive Committee shall” shall be substituted;
- (ii) after item number (20), the following item shall be inserted, namely:-

“(20A) signing all agreements, contracts, deeds, documents and undertaking, etc., on behalf of the Institute subject to the approval of the President;”;
- (iii) in item number (21), for the words “signing vakalatnamas”, the words “taking necessary steps in matters of any civil or criminal or other proceeding on behalf of the Institute in courts or forums or judicial or quasi-judicial authorities and signing vakalatnamas” shall be substituted;
- (iv) after item number (23), the following item shall be inserted, namely:-

“(23a) authorising any officer of the Institute to exercise or discharge any powers or duties under item (7), (9), (10), (11), (12), (16), (17), (18) and (19), as may be considered necessary from time to time.”.

37. In regulation 204 of the said regulations, for the words and letters “in connection therewith in accordance with the rules contained in Schedules ‘ C’, ‘ D’, ‘ E’, ‘ F’, ‘ G’ and ‘ H’ ”, the words “in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information Systems Audit, Insurance and Risk Management, and International Trade Laws and World Trade Organisation” shall be substituted.

38 In Schedule A to the said regulations, -

- (i) in Form “4” relating to Certificate of Membership in the opening paragraph, for the words and figures “This is to certify that of was admitted as an Associate of the Institute on the day of..... 20.....” the following shall be substituted, namely:-

“This is to certify that of was admitted as an Associate of the Institute on the day of..... 20... and he/she is entitled to use the letters A.C.A. after his/her name.”;

- (ii) in Form "5" relating to Certificate of Membership in the opening paragraph, for the words and figures "This is to certify that of was admitted as a Fellow of the Institute on the day of..... 20.....", the following shall be substituted, namely:-

"This is to certify that of was admitted as a Fellow of the Institute on the day of..... 20... and he/she is entitled to use the letters F.C.A. after his/her name."

File No.1-CA(7)/145/2012

(T. Karthikeyan)
Secretary

Note: The principal regulations were published in the Gazette of India, Extraordinary, vide notification number 1-CA(7)/134/88, dated the 1st June, 1988 and subsequently amended by the following notification numbers:-

- (i) Notification No.1-CA(7)/1/89 published in the Gazette of India, dated the 7th October, 1989;
- (ii) Notification No.1-CA(7)/10/90 published in the Gazette of India, dated the 19th January, 1991;
- (iii) Notification No.1-CA(7)/11/90 published in the Gazette of India, dated the 19th January, 1991;
- (iv) Notification No.1-CA(7)/12/91 published in the Gazette of India, dated the 23rd February, 1991;
- (v) Notification No.1-CA(7)/13/90 published in the Gazette of India, dated the 2nd February, 1991;
- (vi) Notification No.1-CA(7)/19/92 published in the Gazette of India, dated the 7th March, 1992;
- (vii) Notification No.1-CA(7)/28/95 published in the Gazette of India dated the 1st September, 1995;
- (viii) Notification No.1-CA(7)/30/95 published in the Gazette of India, Extraordinary dated the 13th March, 1996;
- (ix) Notification No. 1-CA(7)/31/97 published in the Gazette of India, dated the 16th August, 1997;
- (x) Notification No. 1-CA(7)/44/99 published in the Gazette of India dated the 26th February, 2000;
- (xi) Notification No.1-CA(7)/45/99 published in the Gazette of India, dated the 26th February, 2000;
- (xii) Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated the 17th August, 2001;
- (xiii) Notification No.1-CA(7)/59/2001 published in the Gazette of India, Extraordinary dated the 28th September, 2001;
- (xiv) Notification No.1-CA(7)/64/2002 published in the Gazette of India, Extraordinary dated the 31st March, 2003;
- (xv) Notification No.1-CA(7)/64A/2003 published in the Gazette of India, Extraordinary dated the 4th December, 2003;
- (xvi) Notification No.1-CA(7)/83/2005 published in the Gazette of India, Extraordinary dated the 28th July, 2005;
- (xvii) Notification No.1-CA(7)/84/2005 published in the Gazette of India, dated the 17th June, 2006;
- (xviii) Notification No. 1-CA(7)/92/2006 published in the Gazette of India, dated the 13th September, 2006;
- (xix) Notification No. 1-CA(7)/102/2007(E) published in the Gazette of India, dated the 17th August, 2007;
- (xx) Notification No.1-CA(7)/116/2008 published in the Gazette of India, dated the 25th September, 2008;
- (xxi) Notification No.1-CA(7)/123/2008 published in the Gazette of India, dated the 3rd December, 2008.

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