

DO YOU KNOW THE FOLLOWING FACTS ABOUT THE CHARTERED ACCOUNTANTS ACT, 1949?

AS PER THE ACT:

- (a) "**Associate**" means an associate member of the Institute of Chartered Accountants of India;
- (aa) "**Authority**" means the Appellate Authority constituted under section 22A;
- (aaa) "**Board**" means the Quality Review Board constituted under section 28A;
- (b) "**Chartered accountant**" means a person who is a member of the Institute;
- (c) "**Council**" means the Council of the Institute;
- (d) "**Holder of a restricted certificate**" means a person holding a permanent or temporary restricted certificate granted by a Provincial Government under the Restricted Certificates Rules, 1932;
- (e) "**Institute**" means the Institute of Chartered Accountants of India constituted under this Act;
- (ea) "**Notification**" means a notification published in the Official Gazette;
- (f) "**Prescribed**" means prescribed by regulations made under this Act;
- (g) "**Register**" means the Register of Members maintained under this Act;
- (h) "**Registered accountant**" means any person who has been enrolled on the Register of Accountants maintained by the Central Government under the Auditor's Certificates Rules, 1932;
- (ha) "**Specified**" means specified by rules made by the Central Government under this Act;
- (hb) "**Tribunal**" means a Tribunal established under sub-section (1) of section 10B;
- (i) "**Year**" means the period commencing on the 1st day of April of any year and ending on the 31st day of March of the succeeding year.