

Transfer/Termination of Articleship

[Regulation 56(1)]

In accordance with the decision of the Council, the transfer/termination of articleship in terms of Regulation 56(1) of the Chartered Accountants Regulations, 1988 shall be permissible to an articled assistant on satisfying any one or more of the conditions as stated below: -

- Medical grounds requiring discontinuance of articles for a minimum period of three months (on production of a Medical Certificate issued by a Government Hospital).
- Transfer of a working parent to another city involving a distance of minimum 50 kms (on production of a certified copy of the transfer order and the proof of relocation to another City).
- Misconduct involving moral turpitude.
- Other justifiable circumstances / reasons: -
- Grounds already permissible in the Chartered Accountants Regulations, 1988 (on submission of requisite proof of the act warranting transfer/termination of articleship): -
- Industrial Training (Regulation 51)
- Secondment of articles (Regulation 54)
- Conversion from PCC to IPCC (for termination of articles only. Re-registration of articles to be allowed only after passing Group-I of IPCC)
- Death of Principal [Regulation 57(1)(c)]
- Ceasing of practice by the Principal [Regulation 57(1)(a)]
- Removal of name of the Principal from the Register of Member due to any reason [Regulation 57(1)(b)]
- Marriage basis (only if there is relocation to another city involving distance of 50 kms).
- Irregular payment or non payment of stipend with reference to Regulation 67.
- Articled assistant desires to serve balance period of training outside India.
- Shifting by the Principal to another city involving distance more than 50 kms.

The articled assistants are required, in the first instance, to get the consent of the Institute before getting Form 109 signed by the Principal, in their own interest.

The request, on any one or more of the aforesaid grounds, of an articled assistant on a plain paper with recommendations of the Principal for transfer / termination of articleship accompanied by evidence/proof (self-attested by the articled assistant) to the satisfaction of the Institute be made.

Please find the various format of letters for taking transfer on ground of Transfer of a working parent to another city involving a distance of minimum 50 kms.:

On Bond Paper 1. Font Type: "Book Antiqua" 2. Font Size: 11

Saturday, August 1, 2014

To,

FCA XYZ,
Managing Partner,

A & A Partners, LLP,
Chartered Accountants,
H. No.1-10-322, Beside
Amogha Apartment, Lane#7,
Near SBI ATM, Street#1,
Brahamanwadi, Begumpet,
Hyderabad, Telangana - 500016.

Dear Sir,

Sub: Request for letter of consent for transfer of Articleship.

In line with the above subject, I would like to inform that my father is transferred from Hyderabad to Mumbai.

Due to the aforesaid reason, I need to shift from Hyderabad to Mumbai along with my family & in this context, therefore request you kindly to please consider the above and grant me letter of consent for transfer of articleship at the earliest for obtaining the permission from ICAI for transfer.

Also please find enclosed gazetted-officer attested copy of transfer order of my father for reference.

In case of any further information required, will be happy to provide the same.

Thanking you in anticipation,

With Kind Regards,
Yours Sincerely,

A. Amogh

Student Regd No: SRO-0350376.

This publication is authored by A. Amogh. He can be contacted on +91 9666460051 (or) mail at aaaamogh@gmail.com for any information/details required. FB on Amogh Ashtaputre.

To,

Friday, July 25, 2014

Honorable Secretary,

Board of Studies,
Institute of Chartered Accountants of India (ICAI),
ICAI Bhawan, 122, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu – 600 034.

Dear Sir,

Sub: Approval for Transfer of Articleship.

Ref: Student Registration Number “SRO1461487”

In line with the above subject, I would like to bring your kind notice that my father is getting shifted from Hyderabad (Present Location) to Mumbai (Shifting Location) due to office transfer.

Thereby due to the aforesaid reasons, I need to take transfer from present Principal at the present location to the shifting location. The details for your reference are as below:

- | | |
|--|----------------------------|
| 1. Name of the Articled Student : | A. Amogh |
| 2. Date of Commencement of Training: | Monday, September 17, 2014 |
| 3. Name of the Principal & Membership No : | CA. XYZ, 426641 |
| 4. Firm Registration No : | 121411S |
| 5. Name of the Firm : | A & A Partners, LLP |

I hereby make a request to your esteemed office to grant the letter of approval for procedures to be carried out for facilitating the transfer of Articleship. In case of any further information required, will be happy to provide the same.

Enclosures:

1. Copy of Certificate from Father's Employer.
2. Copy of Student Article Registration.
3. Letter of Consent from principal.

Thanking you in anticipation,
With Warm Regards,

Yours Truly,

A. Amogh

Mobile: +91-9666460051, +91-8019604131

Email: aaaamogh@gmail.com.

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On letter head of firm

To,

Friday, July 25, 2014

Honorable Secretary,

Board of Studies,
Institute of Chartered Accountants of India (ICAI),
ICAI Bhawan, 122, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu - 600 034.

Dear Sir,

Sub: Letter of Consent granted to article student

Ref: Article Student A. Amogh, bearing student registration no. "SRO1461487"

In line with the above subject & reference, this is to inform your office that we have issued a Letter of Consent for taking transfer on the grounds of transfer of the student's father.

Please find enclosed the letter issued to the student along with the acceptance of student on same and thereby consider this a copy of the letter marked to your office.

In case of any further information required, will be happy to provide the same.

Thanking you,

With warm regards,

For A & A Partners, LLP,
Chartered Accountants
Firm Registration Number: 121411S

FCA XYZ Partner
Membership No.: 426641

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On letter head of firm

Friday, August 1, 2014

To,

A. Amogh

H. No.10-9-2014, Beside
Amogha Apartment, Lane#7,
Near SBI ATM, Street#1,
Brahamanwadi, Begumpet,
Hyderabad, Telangana - 500016.

Dear A. Amogh,

Sub: Letter of Consent

Ref: With your request letter dated Saturday, August 1, 2014.

This is to inform you that consent to take transfer of articleship on the reasons of transfer of your father from Hyderabad to Mumbai have been granted to you, bearing article/student registration number "SRO1461487" & also further certify that you have been under training from Monday, September 17, 2012.

It is to be noted that this letter of consent is issued for sole purpose of transfer of articleship only. This consented was granted by request & by this consent we extend no further obligation from our firm & this also shows our complete no objection to allow yourself to join in any firm as article trainee for the remaining period of articleship training.

Kind Regards,

For A & A Partners, LLP,
Chartered Accountants
Firm Registration Number: 121411S

FCA XYZ Partner

Membership No.: 426641

Copy to: Honorable Secretary,
Board of Studies, Institute of Chartered Accountants of India (ICAI),
ICAI Bhawan, 122, Mahatma Gandhi Road, Nungambakkam, Chennai,
Tamil Nadu - 600 034.

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On letter head of Company

July 25, 2014

To

A. Aniruddh,
1-10-322, Lane # 7,
Street # 1, Brahmanwadi,
Begumpet, Hyderabad - 500016.

Dear Aniruddh Ambulgekar,

Subject: Letter of Transfer of Job.

This has reference to the discussion on July 25, 2014 had with you regarding your transfer, we are pleased to promote you as Head Designer & Graphical Artist and transfer you to our Mumbai office located in Maharashtra India. The move will be effective from September 01, 2014 and your services in this assignment will be deemed to be continuous, without any break.

We acknowledge that you will need some time to settle in new location. Therefore the Company will give you a 15-day absence from work for you to settle which will be counted as working days. The said period will be from August 15, 2014 to August 31, 2014. All other terms and conditions of employment will remain unchanged as per your original Letter of Appointment issued at time of your joining.

With a change in your responsibilities as aforesaid we are pleased to revise your current salary structure. Details of the revised compensation structure will be discussed and finalized in consultation with HR & a communication for your revision in salary will be sent to you separately at the earliest.

I believe this to be an excellent opportunity for you to continue your excellent contribution to the Company and remain as part of the Company exciting future

Please note that we are always open for communication, for any need of help during the transition period.

Wish you all the best.

Kind Regards,

For Techno Aqua Engineering,

Mr. Ravi Prakash
Director – Designs & Operations.