

- (x) भारत के राजपत्र, तारीख 26 फरवरी, 2000 में अधिसूचना सं. 1-सीए(7)/44/99 द्वारा प्रकाशित ;
- (xi) भारत के राजपत्र, तारीख 26 फरवरी, 2000 में अधिसूचना सं. 1-सीए(7)/45/99 द्वारा प्रकाशित ;
- (xii) भारत के राजपत्र, असाधारण, तारीख 17 अगस्त, 2001 में अधिसूचना सं. 1-सीए(7)/51/2000 द्वारा प्रकाशित ;
- (xiii) भारत के राजपत्र, असाधारण, तारीख 28 सितंबर, 2001 में अधिसूचना सं. 1-सीए(7)/59/2001 द्वारा प्रकाशित ;
- (xiv) भारत के राजपत्र, असाधारण, तारीख 31 मार्च, 2003 में अधिसूचना सं. 1-सीए(7)/64/2002 द्वारा प्रकाशित ;
- (xv) भारत के राजपत्र, असाधारण, तारीख 4 दिसंबर, 2003 में अधिसूचना सं. 1-सीए(7)/64ए/2003 द्वारा प्रकाशित ;
- (xvi) भारत के राजपत्र, असाधारण, तारीख 28 जुलाई, 2005 में अधिसूचना सं. 1-सीए(7)/83/2005 द्वारा प्रकाशित ;
- (xvii) भारत के राजपत्र, तारीख 17 जून, 2006 में अधिसूचना सं. 1-सीए(7)/84/2005 द्वारा प्रकाशित ;
- (xviii) भारत के राजपत्र, तारीख 13 सितंबर, 2006 में अधिसूचना सं. 1-सीए(7)/92/2006 द्वारा प्रकाशित ;
- (xix) भारत के राजपत्र, तारीख 17 अगस्त, 2007 में अधिसूचना सं. 1-सीए(7)/102/2007(अ) द्वारा प्रकाशित ;
- (xx) भारत के राजपत्र, तारीख 25 सितंबर, 2008 में अधिसूचना सं. 1-सीए(7)/116/2008 द्वारा प्रकाशित ;
- (xxi) भारत के राजपत्र, तारीख 3 दिसंबर, 2008 में अधिसूचना सं. 1-सीए(7)/123/2008 द्वारा प्रकाशित ;
- (xxii) भारत के राजपत्र, असाधारण, तारीख 1 अगस्त, 2012 में अधिसूचना सं. 1-सीए(7)/145/2012 द्वारा प्रकाशित ;
- (xxiii) भारत के राजपत्र, असाधारण, तारीख 22 जुलाई, 2014 में अधिसूचना सं. 1-सीए(7)/154/2014 द्वारा प्रकाशित ;
- (xxiv) भारत के राजपत्र, असाधारण, तारीख 23 जनवरी, 2015 में अधिसूचना सं. 1-सीए(7)/167/2014 द्वारा प्रकाशित ;
- (xxv) भारत के राजपत्र, असाधारण, तारीख 25 मई, 2017 में अधिसूचना सं. 1-सीए(7)/178/2016 द्वारा प्रकाशित ।

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

NOTIFICATION

New Delhi, the 19th October, 2020

(Chartered Accountants)

No. 1-CA(7)/193/2020-- Whereas certain draft regulations further to amend the Chartered Accountants Regulations, 1988, were published by the Council of the Institute of Chartered Accountants of India, as required by sub-section (3) of section 30 of the Chartered Accountants Act, 1949 (38 of 1949) in the Gazette of India Extraordinary, Part III Section 4, vide notification F.No.1-CA(7)/193/2020 dated the 4th May 2020, inviting objections and suggestions from persons likely to be affected thereby, before the expiry of forty-five days from the date on which the Gazette containing the said draft regulations was made available to the public;

And whereas the said Gazette was made available to the public on the 4th May 2020;

And whereas the objections and suggestions received from the public on the said draft regulations have been considered by the Council of the Institute;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 30 of the aforesaid Act, the Council, with the approval of the Central Government, hereby makes the following regulations further to amend the Chartered Accountants Regulations, 1988, namely:-

1. (1) These regulations may be called the Chartered Accountants (Amendment) Regulations, 2020.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Chartered Accountants Regulations, 1988 (hereinafter referred to as the said regulations), in sub-regulation (1) of regulation 25E,-
 - (i) for the words, brackets and figures, “appeared in the Senior Secondary (10+2)”, the words and figures “passed the Class 10th” shall be substituted;
 - (ii) the words “for the purpose of admission to graduation course” shall be omitted.
3. In sub-regulation (1) of regulation 25F of the said regulations,-
 - (i) for clause (a), following clause shall be substituted, namely:-

“(a) is registered with the Board of Studies of the Institute on or before the 1st day of January or the 1st day of July for the examination to be held in the months of May/June or November/December respectively; and has complied with such other requirements as may be decided by the Council from time to time; and”;
 - (ii) in clause (b), for the word “passed”, the words “appeared in” shall be substituted.
4. In regulation 28F of the said regulations,-
 - (i) for sub-regulation (3), the following sub-regulation shall be substituted, namely:-

“(3) No candidate shall be registered for the Intermediate Course unless he has passed the Foundation Examination under these regulations and Senior Secondary (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 purpose of admission to graduation course and has complied with such other requirements as may be decided by the Council from time to time.”.

RAKESH SEHGAL, Acting Secy.

[ADVT-III/4/Exty./306/2020-21]

Note: The principal regulations were published in the Gazette of India, Extraordinary, dated the 1st June, 1988 vide number 1-CA(7)/134/88, dated the 1st June, 1988 and subsequently amended by the following 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;
- (xxii) Notification No. 1-CA(7)/145/2012, published in the Gazette of India, Extraordinary dated the 1st August, 2012;
- (xxiii) Notification No. 1-CA(7)/154/2014, published in the Gazette of India, Extraordinary dated the 22nd July, 2014;
- (xxiv) Notification No. 1-CA(7)/167/2014, published in the Gazette of India, Extraordinary dated the 23rd January, 2015;
- (xxv) Notification No.1-CA(7)/178/2016, published in the Gazette of India, Extraordinary dated the 25th May, 2017.