

(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

(xxvi) भारत के राजपत्र, असाधारण, तारीख 19 अक्टूबर, 2020 में अधिसूचना सं. 1-सीए(7)/193/2020 द्वारा प्रकाशित

(xxvii) भारत के राजपत्र, असाधारण, तारीख 23 जून, 2021 में अधिसूचना सं. 1-सीए(7)/196/2021 द्वारा प्रकाशित।

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

### NOTIFICATION

New Delhi, the 8th July, 2021

**No. 1-CA(7)/197/2021.**—Whereas certain draft regulations further to amend the Chartered Accountants Regulations, 1988, were published 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, dated the 11<sup>th</sup> December, 2020, vide notification No.1-CA(7)/197/2020, dated the 10<sup>th</sup> December, 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 copies of the said Gazette containing the said notification was made available to the public;

And whereas the said Gazette was made available to the public on the 11<sup>th</sup> December, 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, 2021.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Chartered Accountants Regulations, 1988, in Schedule “A”, for Form 18, the following Form shall be substituted, namely:-

“ FORM ‘18’

(See section 2(2) of the Chartered Accountants Act, 1949, regulation 53B and regulation 190 of the Chartered Accountants Regulations, 1988)

PARTICULARS OF OFFICES AND FIRMS

1. Name of firm/trade name of Chartered Accountant in practice
2. PAN number and GST Registration number of firm<sup>1</sup>
3. Name(s) of the proprietor/partners of firm with his/ their membership number(s)

Details of Partners Holding Certificate of Practice

(Chartered Accountant/Company Secretary/Cost Accountant)

S.N.	Name of Partner	Professional Qualifications*	Membership No.:	Whether membership is active (Yes/ No)	Date from which Certificate of Practice held:

Details of Partners Holding Professional Qualifications Other than Chartered Accountant/Company Secretary/Cost Accountant, permitted as per regulation 53B

S.N.	Name of Partner	Professional Qualifications*	Degree No.	Name of University/ Institution which issued the Degree

4. (a) Date of formation of proprietary/partnership firm
- (b) Date on which the present partnership was entered into

<sup>1</sup> In case PAN number and GST Registration number of firm is not available at the time of making application, it should be submitted within three months from the time of making application.

\* Professional Qualifications of partners who are non-chartered accountants should be duly attested by an Independent Practicing Chartered Accountant who is not a partner of the said firm/ relative of the said person.

(c) Whether the partnership is supported by a Deed?

(d) Whether all the partners are sharing the profits of the firm?

5. Ref. No; Date and particulars of approval of trade/firm name obtained from the Council (applicable to cases where the firm was started on or after 1.1.1983)

6. Address of the Head Office of the firm/Chartered Accountant in practice.

7. (a) Address(es) of the branch office(s) of the firm/Chartered Accountant in practice, if any  
 (b) Date on which each branch office was opened

8. Name of the member, with membership number who is incharge of each of the offices, i.e., head office and branch offices.

Head Office	Name of the member in-charge	Membership Number

Branch Office(s)	Name(s) of the member(s) in-charge	Membership Number(s)

9. Whether the proprietor/any partner stated in serial number 3 above is/are partner or proprietor or paid assistant with any other firm(s) of chartered accountants in practice anywhere in India and whether any of them are engaged in a full time or a part-time occupation elsewhere ? YES NO

10. If yes, give details in each case

Name of the Partner/proprietor/paid assistant	Name(s) of the firm(s) of chartered accountants with which connected	Capacity in which connected	Particulars of full time or part-time occupation elsewhere if any

11. In case of a firm, whether any partner is also practicing in his individual name? YES NO

12. If yes, give name(s) and membership number(s) of the member(s)

13. Name(s) of the member(s) of the Institute with membership number(s) holding full time employment in the firm/under the chartered accountant in practice and date of joining of each such member.

14. Whether any paid assistant stated at serial number 13 above is partner or proprietor or paid assistant with any other firm(s) or chartered accountant in practice anywhere in India ? YES NO

15. If yes, give details:-

Name of the paid assistant	Name(s) and place(s) of firm(s) in which engaged as partner/ Proprietor/paid Assistant	Capacity in which connected with the firm, i.e. as partner/ Proprietor/paid Assistant

16. Whether any paid assistant stated at serial number 13 above is practicing?

17. If yes, give name(s) and membership number(s) of the paid assistant(s)

**Declaration**

I/ We hereby confirm that the information given in this Form is true and correct.

Place:

Signature(s) of the proprietor/all partner(s) of the firm with their membership number(s)."

Date:

JAI KUMAR BATRA, Acting Secy.

[ADVT.-III/4/Exty./146/2021-22]

**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 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 7<sup>th</sup> October, 1989;
- (ii) Notification No.1-CA(7)/10/90, published in the Gazette of India, dated the 19<sup>th</sup> January, 1991;
- (iii) Notification No.1-CA(7)/11/90, published in the Gazette of India, dated the 19<sup>th</sup> January, 1991;
- (iv) Notification No.1-CA(7)/12/91, published in the Gazette of India, dated the 23<sup>rd</sup> February, 1991;
- (v) Notification No.1-CA(7)/13/90, published in the Gazette of India, dated the 2<sup>nd</sup> February, 1991;
- (vi) Notification No.1-CA(7)/19/92, published in the Gazette of India, dated the 7<sup>th</sup> March, 1992;
- (vii) Notification No.1-CA(7)/28/95, published in the Gazette of India dated the 1<sup>st</sup> September, 1995;
- (viii) Notification No.1-CA(7)/30/95, published in the Gazette of India, Extraordinary dated the 13<sup>th</sup> March, 1996;
- (ix) Notification No. 1-CA(7)/31/97, published in the Gazette of India, dated 16<sup>th</sup> August, 1997;
- (x) Notification No. 1-CA(7)/44/99, published in the Gazette of India dated the 26<sup>th</sup> February, 2000;
- (xi) Notification No.1-CA(7)/45/99, published in the Gazette of India, dated the 26<sup>th</sup> February, 2000;
- (xii) Notification No.1-CA(7)/51/2000, published in the Gazette of India, Extraordinary, dated the 17<sup>th</sup> August, 2001;

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- (xiii) Notification No.1-CA(7)/59/2001, published in the Gazette of India, Extraordinary dated the 28<sup>th</sup> September, 2001;
- (xiv) Notification No.1-CA(7)/64/2002, published in the Gazette of India, Extraordinary dated the 31<sup>st</sup> March, 2003;
- (xv) Notification No.1-CA(7)/64A/2003, published in the Gazette of India, Extraordinary dated the 4<sup>th</sup> December, 2003;
- (xvi) Notification No.1-CA(7)/83/2005, published in the Gazette of India, Extraordinary dated 28<sup>th</sup> July, 2005;
- (xvii) Notification No.1-CA(7)/84/2005, published in the Gazette of India, dated the 17<sup>th</sup> June, 2006;
- (xviii) Notification No. 1-CA(7)/92/2006, published in the Gazette of India, dated the 13<sup>th</sup> September, 2006;
- (xix) Notification No. 1-CA(7)/102/2007(E), published in the Gazette of India, dated the 17<sup>th</sup> August, 2007;
- (xx) Notification No.1-CA(7)/116/2008, published in the Gazette of India, dated the 25<sup>th</sup> September, 2008;
- (xxi) Notification No.1-CA(7)/123/2008, published in the Gazette of India, dated the 3<sup>rd</sup> December, 2008;
- (xxii) Notification No. 1-CA(7)/145/2012, published in the Gazette of India, Extraordinary dated the 1<sup>st</sup> August, 2012;
- (xxiii) Notification No. 1-CA(7)/154/2014, published in the Gazette of India, Extraordinary dated the 22<sup>nd</sup> July, 2014;
- (xxiv) Notification No. 1-CA(7)/167/2014, published in the Gazette of India, Extraordinary dated the 23<sup>rd</sup> January, 2015;
- (xxv) Notification No.1-CA(7)/178/2016, published in the Gazette of India, Extraordinary dated the 25<sup>th</sup> May, 2017;
- (xxvi) Notification No.1-CA(7)/193/2020, published in the Gazette of India, Extraordinary dated the 19<sup>th</sup> October, 2020.
- (xxvii) Notification No.1-CA(7)/196/2021, published in the Gazette of India, Extraordinary dated the 23<sup>rd</sup> June, 2021.