रजिस्ट्री सं. डी.एल.- 33004/99 REGD. No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-20022025-261176 CG-DL-E-20022025-261176

> असाधारण EXTRAORDINARY

> भाग III—खण्ड 4 PART III—Section 4

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 134] No. 134] नई दिल्ली, बुधवार, फरवरी 19, 2025/माघ 30, 1946 NEW DELHI, WEDNESDAY, FEBRUARY 19, 2025/MAGHA 30, 1946

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CORRIGENDUM

New Delhi, the 18th February, 2025

- **F. No. 1-CACAF/M&D-FA/2025.**—In the Notification No. 1-CACAF/M&D-F/2025 dated 23rd January, 2025 published in Part III- Section 4 of the Gazette of India, Extraordinary No.66 dated 24th January, 2025 of the Institute of Chartered Accountants of India containing ICAI (Merger and Demerger of CA Firms) Guidelines, 2024, certain formatting/alignment errors were noticed in English version. These errors as per details given below, are hereby rectified by way of this Corrigendum: -
- 1. Page 24- In the table, column 4 Seniority, is not aligned properly,
 - (i) In row 1 under Seniority, the words appearing as "Date of establishment" be read as "Date of establishment will be 2002."
 - (ii) In row 2 under Seniority, the words appearing as "Date of establishment" be read as "Date of establishment will be 2005."
- 2. Page 32- In the table, for point III 'Partnership Firms', the words in column 1 against point (a) appearing as "irm consisting of two partners- If one of the partners retires/dies and if the remaining partner continues either as sole proprietor or in partnership with others" be read as

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"Firm consisting of two partners- If one of the partners retires/dies and if the remaining partner continues either as sole proprietor or in partnership with others."

- 3. Page 33- In the table, for point IV 'Merger and Amalgamation of two or more firms', the words in column 2 against point 1 appearing as "hange of name from the date of approval" be read as "Change of name from the date of approval."
- 4. Page 33- In the table, for point IV 'Merger and Amalgamation of two or more firms', the words in column 2 against point 2 appearing as "here is no change in the date of establishment. The old trade/firm name will be frozen in the Institute's records based on the request received and unfreeze of the name will also be done on request basis" be read as "There is no change in the date of establishment. The old trade/firm name will be frozen in the Institute's records based on the request received and unfreeze of the name will also be done on request basis."

CA. (Dr.) JAI KUMAR BATRA, Secy. [ADVT.-III/4/Exty./991/2024-25]