

[TO BE PUBLISHED IN THE GAZETTE OF INDIA , PART III, SECTION 4,  
DATED 10<sup>th</sup> SEPTEMBER, 2014]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi, the 10<sup>th</sup> September, 2014

NOTIFICATION

No.1-CA(7)/167/2014.- The following draft of certain regulations further to amend the Chartered Accountants Regulations, 1988, which the Council of the Institute of Chartered Accountants of India proposes to make, is hereby published, as required by sub-section (3) of section 30 of the Chartered Accountants Act, 1949 (38 of 1949) for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft regulation shall be taken into consideration after the expiry of a period of forty-five days from the date on which the copies of the Gazette of India, in which these draft regulations are published, are made available to the public;

Any person desiring to make any objection or suggestion in respect of the said draft regulations, may forward the same to the Council of the Institute of Chartered Accountants of India within the period so specified addressed to the Secretary, the Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi – 110 002;

Any objection or suggestion which may be received from any person with respect to the said draft regulations before the expiry of the period so specified shall be taken into consideration by the Council.

Draft Regulations

1. (1) These regulations may be called the Chartered Accountants (Amendment) Regulations, 2014.  
(2) They shall come into force on the date of their final publication in the Official Gazette.
2. In the Chartered Accountants Regulations, 1988 (hereinafter referred to as the said regulations), in regulation 28E, in sub-regulation (1), clause (b), for the words "nine months", the words "eight months" shall be substituted.
3. In regulation 39 of the said regulations, in sub-regulation (4), -
  - (a) in clause (i) for the words "rupees five hundred", the words "rupees two thousand five hundred" shall be substituted;
  - (b) after clause (iii), the following proviso shall be inserted, namely:-

"Provided that where a candidate is required for the purpose of passing to obtain section-wise minimum prescribed marks, section-wise marks shall be supplied."
4. After regulation 39 of the said regulations, the following regulation shall be inserted, namely:-

"39A. Inspection or supply of certified copy of evaluated answer book.- Inspection of an evaluated answer book or supply of a certified copy of an evaluated answer book or both in any particular paper or papers of any examination conducted under

these Regulations shall be made to a candidate, in accordance with the norms as may be decided by the Council from time to time, on his submitting an application, in such manner and within such time as may be decided by the Council, along with such fee as may be fixed by the Council which shall not exceed rupees five thousand in the case of inspection of answer book and rupees eight thousand in case of supply of certified copy of evaluated answer book."

5. In regulation 48 of the said regulations, in sub-regulation (1), for the Table, the following Table shall be substituted, namely:-

" Table

Classification of the normal place of service of the articulated assistant	During the first year of training	During the second year of training	During the remaining period of training
(1)	(2)	(3)	(4)
(i) Cities/towns having a population of twenty lakhs and above	Rs.2000/-	Rs.2500/-	Rs.3000/-
(ii) Cities/towns having a population of four lakhs and above but less than twenty lakhs	Rs.1500/-	Rs.2000/-	Rs.2500/-
(iii) Cities/towns having a population of less than four lakhs	Rs.1000/-	Rs.1500/-	Rs.2000/-; "

6. In regulation 204 of the said regulations, for the words "and International Trade Laws and World Trade Organisations" the words, "International Trade Laws and World Trade Organisation and International Taxation" shall be substituted.

File No. 1-CA(7)/167 /2014

Sd/-  
T. KARTHIKEYAN  
SECRETARY

Note: The principal regulations were published in the Gazette of India, Extraordinary, dated the 1<sup>st</sup> June, 1988 vide number 1-CA(7)/134/88 dated 1<sup>st</sup> June, 1988 and subsequently amended by the following numbers:-

- (i) Notification No.1-CA(7)/1/89 published in the Gazette of India, dated 7<sup>th</sup> October, 1989
- (ii) Notification No.1-CA(7)/10/90 published in the Gazette of India, dated 19<sup>th</sup> January, 1991
- (iii) Notification No.1-CA(7)/11/90 published in the Gazette of India, dated 19<sup>th</sup> January, 1991
- (iv) Notification No.1-CA(7)/12/91 published in the Gazette of India, dated 23<sup>rd</sup> February, 1991
- (v) Notification No.1-CA(7)/13/90 published in the Gazette of India, dated 2<sup>nd</sup> February, 1991
- (vi) Notification No.1-CA(7)/19/92 published in the Gazette of India, dated 7<sup>th</sup> March, 1992.
- (vii) Notification No.1-CA(7)/28/95 published in the Gazette of India dated 1<sup>st</sup> September, 1995
- (viii) Notification No.1-CA(7)/30/95 published in the Gazette of India, Extraordinary dated 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 26<sup>th</sup> February, 2000

- (xi) Notification No.1-CA(7)/45/99 published in the Gazette of India, dated 26<sup>th</sup> February, 2000
- (xii) Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17<sup>th</sup> August, 2001
- (xiii) Notification No.1-CA(7)/59/2001 published in the Gazette of India, Extraordinary dated 28<sup>th</sup> September, 2001
- (xiv) Notification No.1-CA(7)/64/2002 published in the Gazette of India, Extraordinary dated 31<sup>st</sup> March, 2003
- (xv) Notification No.1-CA(7)/64A/2003 published in the Gazette of India, Extraordinary dated 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 17<sup>th</sup> June, 2006
- (xviii) Notification No. 1-CA(7)/92/2006 published in the Gazette of India, dated 13<sup>th</sup> September, 2006
- (xix) Notification No. 1-CA(7)/102/2007(E) published in the Gazette of India, dated 17<sup>th</sup> August, 2007
- (xx) Notification No.1-CA(7)/116/2008 published in the Gazette of India, dated 25<sup>th</sup> September, 2008
- (xxi) Notification No.1-CA(7)/123/2008 published in the Gazette of India, dated 3<sup>rd</sup> December, 2008
- (xxii) Notification No. 1-CA(7)/145/2012 published in the Gazette of India, Extraordinary dated 1<sup>st</sup> August, 2012
- (xxiii) Notification No. 1-CA(7)/154/2014 published in the Gazette of India, Extraordinary dated 22<sup>nd</sup> July, 2014

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With reference to letter no. S(III)/L/15/PA dated 7<sup>th</sup> July, 1958 of the Department of Parliamentary Affairs, Government of India for publication in the official State Gazettes.

8. Decentralised Offices at Mumbai, Chennai, Kolkata, Kanpur, Ahmedabad, Bangalore, Ernakulam (Kochi), Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane and Vadodara.
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By order etc.

(G. Ranganathan)  
**Deputy Secretary**