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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

7th April, 2016

NOTIFICATION

Guideline No. 1-CA(7)/03/2016 - In exercise of the powers conferred on it under Item (1) of Part II of the Second Schedule of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India hereby issue the following guidelines for compliance by the members of the Institute -

(i) A member of the Institute in practice shall not respond to any tender issued by an organization or user of professional services in areas of services which are exclusively reserved for chartered accountants, such as audit and attestation services. However, such restriction shall not be applicable where minimum fee of the assignment is prescribed in the tender document itself or where the areas are open to other professionals along with the Chartered Accountants.

(ii) This Guideline shall come into force with immediate effect.

(V. Sagar)
Secretary

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