

COUNCIL DECISIONS

A gist of some important decisions taken by the Council / appropriate authority are given hereunder for the information and guidance of members

- A member in practice who is otherwise eligible may practice as an advocate subject to the permission of the Bar Council provided he will not use both the designations viz. chartered accountant and advocate simultaneously. (147th meeting of the Council – 6th to 8th December, 1990) There is no objection for a member in practice practicing simultaneously as a Company Secretary and/or Cost Accountant but he shall however not use designation of the aforesaid Institute/s simultaneously with his designation as chartered accountant. (179th meeting of the Council held in January, 1996)
- In order to bring clarity for the purpose of removing doubts over the issues relating to taking on record the particulars of merged/merging firms of chartered accountants including the date(s) of joining of partner(s) of merging firm(s), the Council approved the following examples: -

Name of firm	Name of firm	Name of new firm	Seniority
1. A & Co., 1966	B & Co., 1980	A & Co	Date of establishment will be 1966
2. A & Co., 1966	B & Co., 1980	B & Co	Date of establishment will be 1980
3. A & Co., 1966	B & Co., 1980	Either AB & Co. or BA & Co	Date of establishment will be 1966

The Council reiterated the above decisions and clarified that in the event of permission being granted to a member in practice to also hold Certificate of Practice of sister Institute(s)/Bar Council, such member be treated as a member in full-time practice. (242nd meeting of the Council held on 15th to 17th April, 2004)

- A firm may file an intimation signed by the member in-charge of the firm or authorized partner of the firm to the Institute for noting of joining or leaving of paid assistant, opening or closure of branch of-

The Council (250th meeting held on 19th to 22nd April, 2005) modified the third example to the effect that without restricting the new name of the firm as either "AB & Co." or "BA & Co" and the like, complete flexibility be given so as to permit any other name but subject to compliance with the condition(s) prescribed under Regulation 190(2). While, in the constitution certificate, the actual date(s) of joining (of partner(s) the merging firm(s) would continue to be the respective date(s) of joining the merged firm, however against each such entry the clarificatory words "deemed date of joining" should be mentioned without fail.

- Facility has been provided to the members for submitting certain forms online form no. 6 - for grant of COP, form no. 9 – for restoration of membership, form no. 117 – for firm name approval and form no. 18 – for registration of firm (to be digitally signed by all authorized partners) through email along with requisite fees wherever applicable through payment gateway to the concerned Decentralised Office. For payment of fees online, a link of “On line payment of fee” is available on the home page of the Web site. Members may follow instructions thereat and avail this facility.
- Members may pay fee online through payment gateway by using credit card for various purposes including payment of membership fees, COP fees, airmail charges for journal, contribution to CABF, fellowship fees, online purchase of publication, registration to Conferences and Seminars.
- To enable members to carry transactions electronically the Institute is issuing digital certificates to the members in its capacity of Sub-certifying Authority under the licensed TCS – Certifying Authority Trust Network that ensures legal sanctity to the certificates as per Information Technology Act, 2000. The digital certificates can also be used for e-filing under MCA 21 Project of Ministry of Company Affairs. For details, members are requested to visit digital certification link as www.icaai.org or email rajani-kant@icaai.org

FOR YOUR INFORMATION

Physical Disability No Bar to Excellence

Physical disability is no bar to excel in life. Where there is a will there is a way. This has been proved by CA. RC Ganguli, 69, who has been conferred with the National Award for being ‘Role Model of Persons with Disabilities’ by the Department of Social Justice and Empowerment, Government of India. He was honoured with the award on the occasion of World Disability Day on 3rd December 2005.



Born with permanent disabilities in his left hand and left leg, he took all the ridicule and sufferings in stride and passed I.Com, examination in 1953 and went for CA course and graduation (B.Com) simultaneously. Studying hard in the night classes of a college for graduation, and doing rigorous articleship trainings, and studies for C.A Course, he completed B.Com in 1955 and passed final examination of both groups of C.A in first attempt in May 1956 at the age of 19. The Guinness World Records Ltd., London has confirmed to him in July 2000 that he was, in fact, the youngest Chartered Accountant of the world -- a Guinness World Record.

CA. RC Ganguli is one of the founder members of Lucknow Branch of ICAI and has also served as second chairman of the branch in 1983-84.