



GUIDELINES FOR ADVERTISEMENT FOR MEMBERS IN PRACTICE

Bangalore Branch of ICAI

26th April, 2023

Presented by:
CA Sana Baqai
New Delhi

AGENDA

1

Clause (6) of Part I of the First Schedule to the Chartered Accountants Act, 1949

2

Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949

3

Advertisement Guidelines Issued by Council

4

Use of Logo

A photograph of Narendra Modi, the Prime Minister of India, speaking at a podium. He is wearing a dark vest over a white shirt and has his right hand raised. The background is a solid blue color.

**CA
SIGNATURE IS
MORE POWERFUL THAN
PM**

It was prohibited because of the principle that a professional should command work by his reputation not by advertising.



WHY CA'S ARE NOT ALLOWED TO ADVERTISE?

WHAT MIGHT HAPPEN IF CA STARTED ADVERTISING?



**CLAUSE (6) OF PART I OF
THE FIRST SCHEDULE TO
THE CHARTERED
ACCOUNTANTS ACT, 1949**

CLAUSE (6) OF PART I OF THE FIRST SCHEDULE TO THE CHARTERED ACCOUNTANTS ACT, 1949

Solicitation of Professional Work

- **A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct, if he:**
- **Clause (6): solicits clients or professional work** either directly or indirectly by circular, advertisement, personal communication or interview or by any other means;
- **Provided that nothing herein contained shall be construed as preventing or prohibiting —**
 - (i) any chartered accountant from applying or **requesting for or inviting or securing professional work from another chartered accountant** in practice;
 - (ii) a member from **responding to tenders** or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence;

**SOME FORMS OF SOLICITING
WORK WHICH THE COUNCIL
HAS PROHIBITED**

ADVERTISEMENT AND NOTES IN THE PRESS

Advertisement and personal canvassing for soliciting work not permitted.

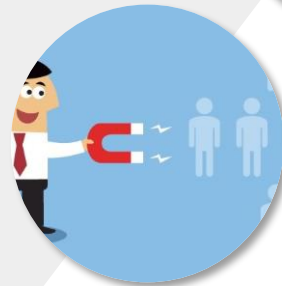


Press Advertisement



Press Advertisement for changes in partnership, address etc., giving actual facts- **Allowed.**

Request Other CA



It is **allowed** to request another **Chartered Accountant in practice** for professional work.

Classifieds in ICAI Journal

Classifieds

ates LLP, 31 yrs old CA firm (1+ & 3+ yrs of exp) for Delhi te should have exposure in t, Direct Taxation and Indirect sted candidate may email their obal.in.

Allowed. It can only contains the CA name, address, telephone, fax number, E-mail address and address(es) of social Networking sites of members. They can also give mere factual position of experience and area of specialization.

EXEMPTIONS

1. **Advertisement for recruiting staff** in the member's own office.
2. **Advertisement inserted on behalf of clients requiring staff** or wishing to acquire or dispose of business or property.
3. **Advertisement for the sale of a business or property by a member acting in a professional capacity as trustee, liquidator or receiver.**


VISHAL G. JAIN & ASSOCIATES
 Chartered Accountants Insolvency Professionals

A Well Established Leading Insolvency Professional & C.A. Firm practicing in various verticals such as Insolvency, Direct / Indirect Tax, Accounts, Audit, Project Finance, Loans etc. requires qualified & experienced personnel to support our growth

Head-Direct Tax, Audit & Accounts

Experienced Dynamic CA or Inter CA currently working with a CA Firm (Can be considered for Partnership)

Head- Indirect Tax & Accounts

CA, Inter CA / Post. Grad. currently working with a CA Firm

Article Students

Dynamic Students eager to learn

Accounts Executives

Experienced Commerce Grad. / Post. Grad.

Insolvency Executives

Law Graduate / CMA with 0-2 years experience

Walk-in interview bet.: 5:00pm to 6.30pm (Mon to Sat) or Email your resume on vishal@cavishaljain.com (No Calls)

B-3/7/1-2, Opp. Hotel Shabri, Sector-15, Vashi, Navi Mumbai

We even have vacancies with our clients in various industries

M/S ANIL LIMITED (IN LIQUIDATION)

CA Ramchandra Dallaram Choudhary (Liquidator)

Liquidator's Address: 9-B, Vardan Complex, Nr. Vimal House, Lakhudi Circle, Navrangpura, Ahmedabad - 380 014. Contact: +91-79-26566577, Email: rdc_rca@yahoo.com

E-AUCTION SALE NOTICE

Notice for the sale of assets through E-Auction is hereby given to the public in general under section 35(f) of the Insolvency and Bankruptcy Code 2016 r.w. Regulation 33 of the Liquidation Process Regulations

Date and Time of Auction	Tuesday, 04.10.2022 between 12:00 PM to 1:00 PM		
..ast Date for Submission of EMD	Monday, 03.10.2022 before 05:00 P.M		
nspection Date & Time	Saturday, 01.10.2022 (From 11:00 AM to 5:00 PM) Contact Person: Rajendra D. Choudhary. (M: 9426623398)		

Lot No.	Particulars	Reserve Price (Rs. in Crores.)	EMD (Rs. in Crores.)
1	Land bearing Survey No. 137/P, 138, 139, 140 and 141 of T.P.S. No. 12 (Ahmedabad City), total admeasuring 1,44,856 Sq. Mts belonging to Anil Limited located at Anil Starch Road, Bapunagar, Ahmedabad.	373.00	20.00

E-Auction will be held as per the detailed terms & conditions as mentioned in the Tender Document and Bid Form that are uploaded on <https://ncltauction.auctiontiger.net> and www.sunresolution.in. For any query, contact Mr. Praveenkumar Thevar (M: 9722778828; Email: Praveen.thevar@auctiontiger.net or nclt@auctiontiger.net) or to the Email of the Liquidator: rdc_rca@yahoo.com

CA Ramchandra Dallaram Choudhary
Liquidator - Anil Ltd. (In Liquidation.)

Place: Ahmedabad
Date: 19.09.2022

IP Reg. No: IBBI/IPA-001/IP-P00157/2017-18/10326

APPLICATION FOR EMPANELMENT FOR ALLOTMENT OF AUDIT AND OTHER PROFESSIONAL WORK

Allowed to write to the concerned organization with a request to place his name on the panel. However, it would **not be proper for the Chartered Accountant to make roving enquiries** by applying to any such organization for having his name included in any such panel.

Expression of Interest
GUJARAT WATER SUPPLY & SEWERAGE BOARD,
GANDHINAGAR
Advt. No. 01/2020-21

GWSSB invites proposals from Chartered Accountant Firms/Companies who are ranked as Category-I and II by ICAI for the empanelment with the Board. This empanelment is done for the purpose of allotment of pre-audit / internal audit / statutory audit work of the Board. Necessary information and procedure for empanelment will be available on the website <https://gwssb.gujarat.gov.in> during 01.10.2020 @ 11.00 a.m. to 10.10.2020 @ 3.00 p.m. Applications received by other than this way shall not be entertained. Printed Copy with enclosures of these details should be submitted in sealed cover to the Office of Financial Controller, GWSSB, Jalseva Bhavan, Sector-10A, Gandhinagar-382010 by 20.10.2020

INF/450/20-21

 **भारतीय स्टेट बैंक**
State Bank of India

Audit Department,
Local Head Office, 2nd Floor,
Sector 17-A, Chandigarh - 160 017

**EMPANELMENT OF CHARTERED ACCOUNTANT FIRMS FOR
CONCURRENT AUDIT**

State Bank of India, Local Head Office, Chandigarh intends to outsource Concurrent Audit function to Chartered Accountant firms.

For application, eligibility criteria and other details please log on to www.sbi.co.in and see under 'Procurement News'. The duly filled in application form in a sealed cover superscribed as "Application for Empanelment for Concurrent Audit" should reach this office on or before 19.06.2014

ASSTT. GENERAL MANAGER (AUDIT)

**OFFICE OF THE CHIEF EXECUTIVE OFFICER-CUM-DEPUTY COMMISSIONER,
DISTT. RURAL DEVELOPMENT AGENCY, MANDI DISTRICT MANDI H.P.**

NOTICE INVITING QUOTATIONS

Sealed quotations are hereby invited from the Chartered Accountants who are empanelled with C&AG/ State AG to provide their services for conducting audit of MGNREGA for the year 2012-13 at District Level, Block Level, Panchayat Level and Line Departments on the following terms and conditions:

1. Preference will be given to those Chartered Accountants who are having their own offices at Mandi.
2. The interested CAs can see the terms and conditions pertaining to CA Audit as per MGNREGA Operational Guideline 2013 Para 12.7 (12.7.1 to 12.7.11). The same can be downloaded from Ministry of Rural Development, Govt. of India website: <http://nrega.nic.in/guidelines.htm> and can be seen in the office of the DRDA Mandi H.P. in any working days before **14/07/2013** at 4:00 PM.
3. The rates should be quoted per Panchayat and per line department wise.
4. The CA should deposit **Rs 10000/-** as earnest money in shape of Bank Draft in favor of District Programme Coordinator, DRDA Mandi. Cheques and Cash will not be accepted.
5. The quotations should reach in the office of Deputy Director-cum-Project Officer DRDA Mandi on or before **15/07/2013** at **2:00 PM** and will be opened on the same day at **3:00 PM** in the presence of interested bidders or their representative duly authorized by the Chartered Accountant.

District Programme Coordinator (MGNREGA)
District Rural Development Agency,
Mandi, District Mandi H.P.

RESPONDING TO TENDERS, ADVERTISEMENTS AND CIRCULARS

- **CA can respond to tenders** subject to Guidelines issued by ICAI.
- CA can respond to assignments where **quotations have been called** for from practicing members/firms **through individual letters**.
- CA can respond to tenders **where only technical bid has been asked for, followed by financial quotations** request from the shortlisted members through individual letter.
- **EMD / Security Deposit:** The Council is of the view that while interference with the practices prevailing for requirement of EMD/Deposit is not required.



VALLABHBHAI PATEL CHEST INSTITUTE

UNIVERSITY OF DELHI, DELHI-110 007

Tel: 011-27402476 / 27667102 / 27402400 Fax : 011-27666549

NOTICE INVITING TENDER


Sealed tenders are invited in two bid system i.e. Technical Bid and Financial Bid from the reputed, qualified & experienced Chartered Accountant Firms registered with ICAI for preparation of Annual Accounts of the Institute for the year 2013-14. The tender documents containing terms & conditions, eligibility etc. can be downloaded at our website www.vpci.org.in

sd/-
Deputy Registrar

GUIDELINE FOR RESPONDING TO TENDER

Guideline No. 1-CA(7)/03/2016 dated 7th April, 2016

- 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.
- The fees quoted by the member shall not be less than the minimum fee mentioned in the tender.

 **PUNJAB STATE BUS STAND MANAGEMENT CO. LTD. (PUNBUS)**
(A Wholly owned Government of Punjab Undertaking)
(First Floor, Jeevandeep Building, Sector 17-A, CHANDIGARH — 160017)
(CIN: U74999CH1995SGC015974)

Expression of Interest for Assignment of Internal Audit, Tax Audit and Secretarial Audit

Proposals are invited for the following assignment(s) in PUNBUS (Head Office) for F.Y. 2018-19 at Chandigarh. The application form, criteria and other terms & conditions can be downloaded from the Company's/Department's website <http://punjabroadways.punjab.gov.in/>

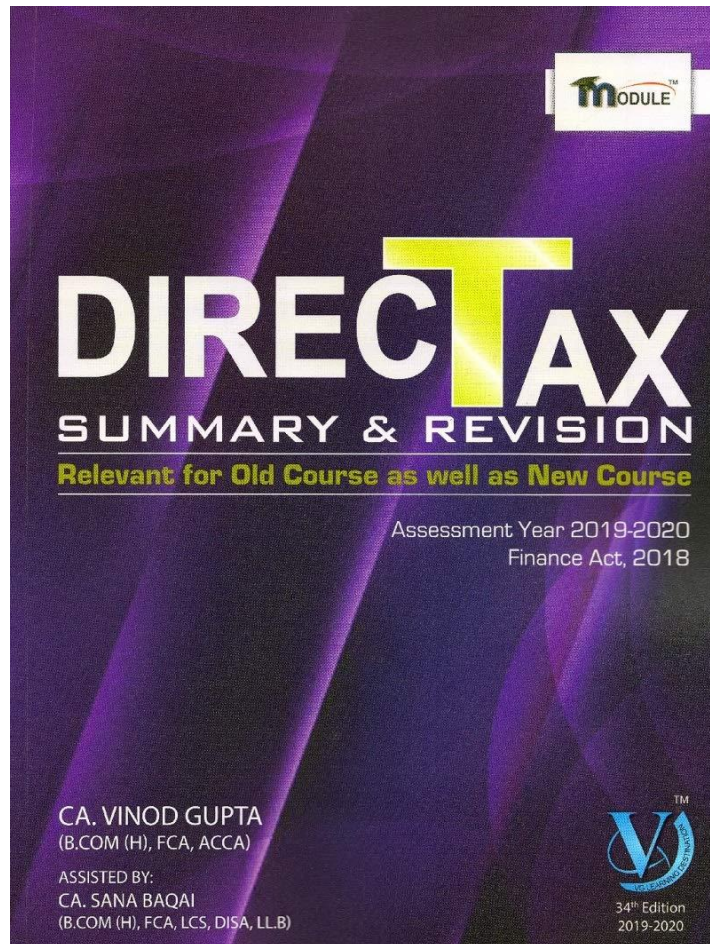
The last date for submission of proposals is **20.08.2019**.

Sr. No.	Assignment	Nos.	Eligibility
1	Internal Audit	One (1)	Prop./Firm/LLP of Chartered Accountants/ Company Secretaries/Cost & Management Accountant
2	Tax Audit	One (1)	Prop./Firm/LLP of Chartered Accountants
3	Secretarial Audit	One (1)	Prop./Firm/LLP of Company Secretaries

Corrigendum/Addendum, if any, will be published online on the above-mentioned website only. For any clarification, contact at **0172-2702121, 98888-70727** or email at cfopunbus@gmail.com

DPR/Pb/C6540 Sd/- Managing Director, PUNBUS.

PUBLICATION OF BOOKS, ARTICLES OR PRESENTATION



Publication of Books or Articles or Presentation – **Allowed** – Association with CA firm can not be disclosed.

ISSUE OF GREETING CARDS OR INVITATIONS

- Greeting Cards, Invitations
 - **Allowed** only to clients, relatives and friends of the CA.
- **Allowed** to use designation “Chartered Accountant” as well as the name of the firm.
- **Not Allowed** to write Professional designation, status and qualifications etc.

ADVERTISEMENT FOR SILVER, GOLDEN, PLATINUM OR CENTENARY CELEBRATIONS



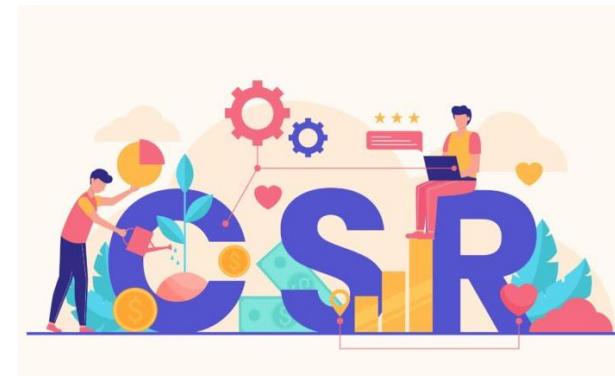
- It is **not permitted** to advertise the events organised by a Firm of Chartered Accountants.
- **Allowed** to advertisement for Silver, Golden, Diamond, Platinum or Centenary celebrations of the Chartered Accountants Firms may be published in newspaper or newsletter.

SPONSORING ACTIVITIES



Event Sponsorship

- CA or CA Firm is **not permitted** to sponsor an event.
- CA or CA Firm **may sponsor** an event conducted by a Programme Organizing Unit (PoU) of the ICAI with prior Approval of CPE Directorate.



Sponsoring CSR Activities

- Members sponsoring activities relating to Corporate Social Responsibility **may mention their individual name with the prefix “CA”**.
- However, the mention of Firm name or CA Logo is **not permitted**.


ADVERTISEMENT OF TEACHING/COACHING ACTIVITIES BY MEMBERS

- An advertisement of Coaching /teaching activities by a member in practice may amount to indirect solicitation and is **not allowed**.
- Advertising their association with Coaching /teaching activities through hoardings, posters, banners and by any other means, is **not allowed**.
- **Allowed to put** sign board outside their Coaching /teaching premises, mentioning the name of Coaching/teaching Institute, contact details and subjects taught therein only.
- For the size and type of sign board, the Council Guidelines as applicable to CA Firms shall apply.



SHARING FIRM PROFILE WITH PROSPECTIVE CLIENT

Allowed to share Firm's profile **only** if it is asked for by prospective client.

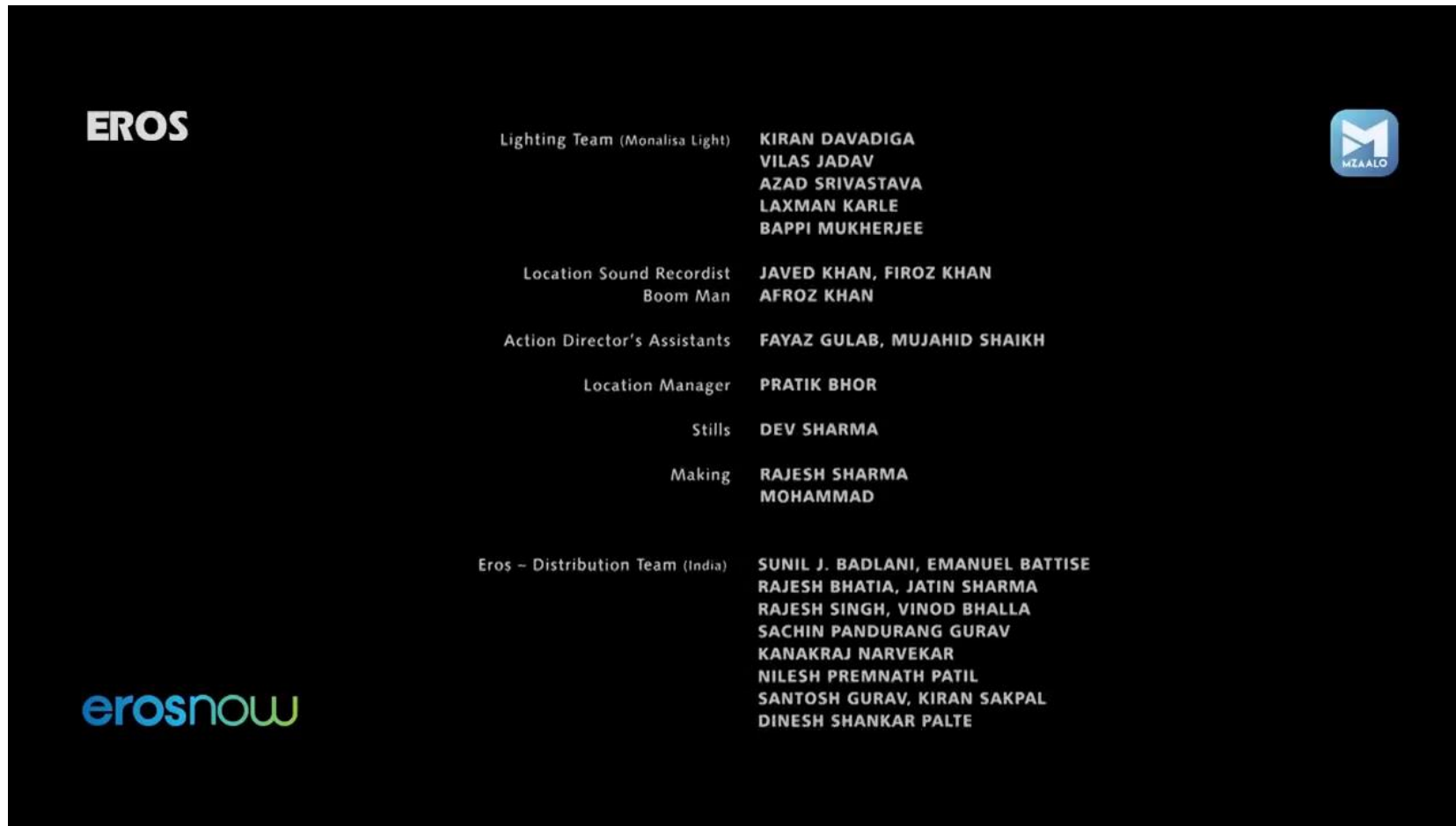


PROFORMA WORK HANDLED IN FIRM



- Internal audit, Statutory audit & Departmental audit
- Stock audit & Tax audit
- Financial accounting & Management accounting
- Cost accounting
- Service Tax And VAT Returns
- Individual & Corporate tax planning & compliance
- Advisory & compliance activities of various forms of business
- Business Formation activities
- SEZ compliances
- Management Consultancy & Company Secretarial activities

TELEVISION OR MOVIE CREDITS



The image shows a black credits screen for Eros. In the top left is the 'EROS' logo in white. In the top right is the 'MZAALO' logo in a blue square. The credits are listed in white text, organized into several categories. At the bottom left is the 'erosnow' logo in blue and green. The categories and their respective team members are as follows:

Lighting Team (Monalisa Light)	KIRAN DAVADIGA VILAS JADAV AZAD SRIVASTAVA LAXMAN KARLE BAPPI MUKHERJEE
Location Sound Recordist Boom Man	JAVED KHAN, FIROZ KHAN AFROZ KHAN
Action Director's Assistants	FAYAZ GULAB, MUJAHID SHAIKH
Location Manager	PRATIK BHOR
Stills	DEV SHARMA
Making	RAJESH SHARMA MOHAMMAD
Eros – Distribution Team (India)	SUNIL J. BADLANI, EMANUEL BATTISE RAJESH BHATIA, JATIN SHARMA RAJESH SINGH, VINOD BHALLA SACHIN PANDURANG GURAV KANAKRAJ NARVEKAR NILESH PREMNATH PATIL SANTOSH GURAV, KIRAN SAKPAL DINESH SHANKAR PALTE

- **Permitted** if the exhibition of name of the Member or Firm is not made differently as compared to other entries in the credits.

SOLICITING PROFESSIONAL WORK BY MAKING ROVING ENQUIRIES



- Roving enquires amounts to professional misconduct. – **Not Allowed**

ACCEPTANCE OF ORIGINAL PROFESSIONAL WORK BY A MEMBER
EMANATING FROM THE CLIENT INTRODUCED TO HIM BY ANOTHER MEMBER



GIVING PUBLIC INTERVIEWS

A man in a dark suit and blue striped tie is being interviewed by several reporters. The reporters are holding various recording devices, including microphones and smartphones, towards the man. The scene is crowded and appears to be a public event or press conference.

Giving Public interviews; may be mentioning details about him/ his firm, not leading to Advertisement - **Allowed.** (should not highlight professional attainments).

MEMBERS AND/OR FIRMS WHO PUBLISH ADVERTISEMENTS UNDER BOX NUMBERS

NUMBERS

- Members/Firms are **prohibited** from inserting advertisements for soliciting clients or professional work under box numbers in the newspapers.



EDUCATIONAL VIDEOS



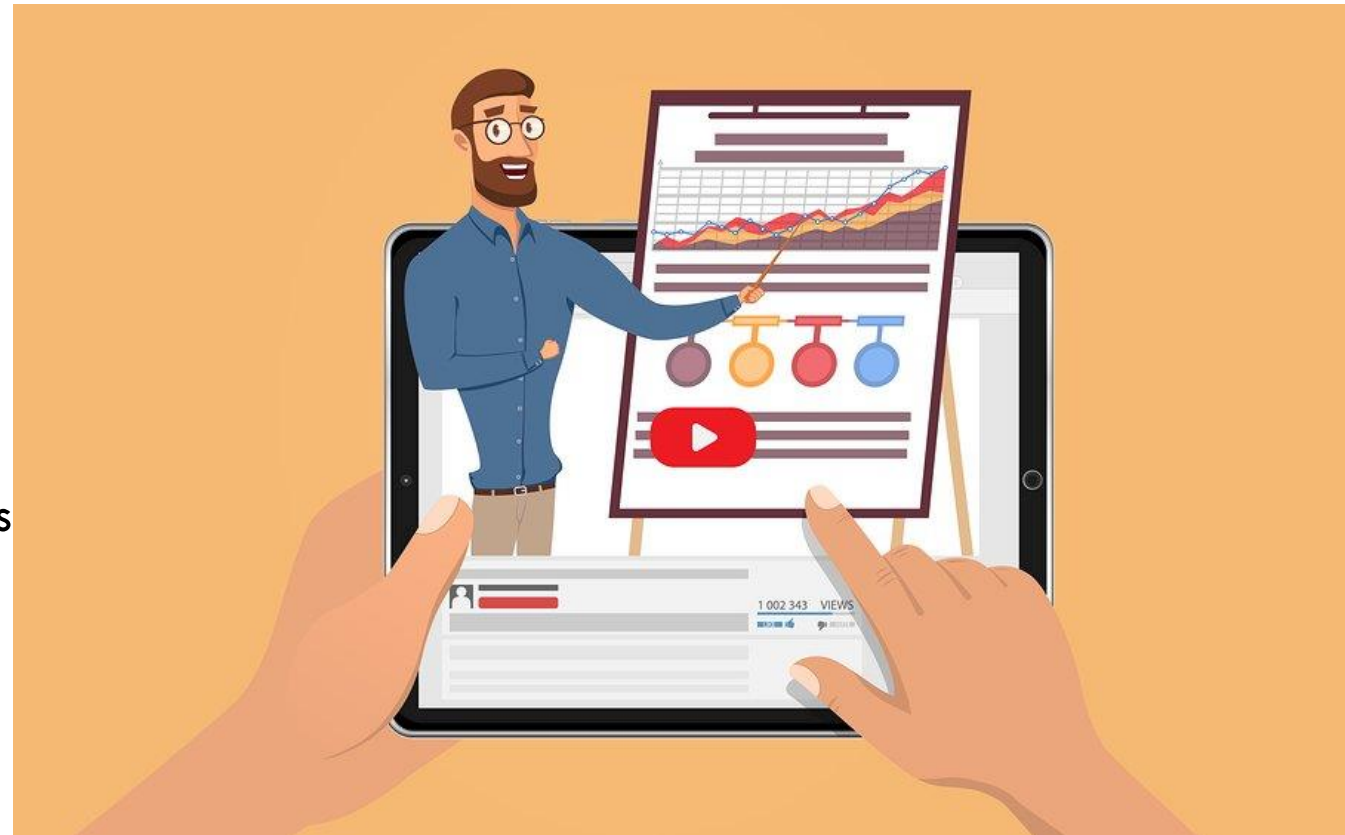
Do's

- Educational videos can be uploaded on internet



Don'ts

- **No reference to the Firm** where the member is Partner or Proprietor
- **No contact details or website address**



**CLAUSE (7) OF PART I OF
THE FIRST SCHEDULE TO
THE CHARTERED
ACCOUNTANTS ACT, 1949**

CLAUSE (7) OF PART I OF THE FIRST SCHEDULE TO THE CHARTERED ACCOUNTANTS ACT, 1949

Advertisement by CA in Practice

- **A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct, if he:**
- **Clause (7): advertises his professional attainments or services**, or uses any designation or expressions other than chartered accountant on professional documents, visiting cards, letter heads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Chartered Accountants of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council;
- **Provided** that a member in practice may **advertise through a write up**, setting out the services provided by him or his firm and particulars of his firm subject to such guidelines as may be issued by the Council.

ADVERTISEMENT GUIDELINES ISSUED BY ICAI

GUIDELINES FOR ADVERTISEMENT FOR THE MEMBERS IN PRACTICE

Issued Pursuant to Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949

- The Member(s)/Firm(s) should ensure that the contents of the Write up are true to the best of their knowledge and belief and are in conformity with these Guidelines.
- **“Write up”** means the writing of particulars according to the information given in the Guidelines setting out services rendered by the Members or firms and any writing or display of the particulars of the Member(s) in Practice or of firm(s) issued, circulated or published by way of print or electronic mode or otherwise including in newspapers, journals, magazines and websites **which include Social Networking Websites** (in Push as well in Pull mode).
- The write-up may have the Signature, Name of the Member/ Name of the Partner signing on behalf of the firm, Place and Date.

GUIDELINES FOR ADVERTISEMENT FOR THE MEMBERS IN PRACTICE

The write-up may include only the following information:

(A) For Members

- i. CA Name
- ii. Membership No. with Institute
- iii. Age
- iv. Date of becoming ACA
- v. Date of becoming FCA
- vi. Date from which COP held
- vii. Recognized qualifications
- viii. Languages known
- ix. Telephone/Mobile/Fax No.
- x. Professional Address
- xi. Website
- xii. E-mail
- xiii. CA Logo
- xiv. Passport *style* photograph
- xv. Details of Employees (Nos. -)
 - (a) Chartered Accountants -
 - (b) Other Professionals –
 - (c) Articles/Audit Assistants
 - (d) Other Employees
- xvi. Names of the employees and their particulars on the lines allowed for a member as stated above.
- xvii. Services provided
- xviii. Position held as Director or Managing Director in a Management Consultancy Company registered with the Institute

GUIDELINES FOR ADVERTISEMENT FOR THE MEMBERS IN PRACTICE

The write-up may include only the following information:

(B) For Firms

- i. Name of the Firm
Chartered Accountants
- ii. Firm Registration No. with Institute
- iii. Year of establishment
- iv. Professional Address(s)
- v. Working Hours
- vi. Tel. No(s)/Mobile No./Fax No(s)
- vii. E-mail
- viii. No. of partners
- ix. Name of the proprietor/partners and their particulars on the lines allowed for a member as stated above including passport *style* photograph.
- x. CA Logo
- xi. Details of Employees (Nos. -)
 - (a) Chartered Accountants -
 - (b) Other Professionals –
 - (c) Articles/Audit Assistants
 - (d) Other Employees
- xii. Names of the employees and their particulars on the lines allowed for a member as stated above.
- xiii. Services provided
- xiv. Affiliation with a Network registered with the Institute

GUIDELINES FOR ADVERTISEMENT FOR THE MEMBERS IN PRACTICE

Other Conditions

- The write-up **should not be false or misleading** and bring the profession into disrepute.
- The write-up **should not claim superiority** over any other Member(s)/Firm(s).
- The write-up **should not be indecent, sensational** or otherwise of such nature which may likely to bring the profession into disrepute.
- The write-up **should not contain testimonials or endorsements** concerning Member(s).
- The write-up **should not contain any other representation(s)** that may like to cause a person to misunderstand and/or to be deceived.
- The write-up **should not violate the provisions of the 'Act', Rules made there under** and 'The Chartered Accountants Regulations, 1988'.

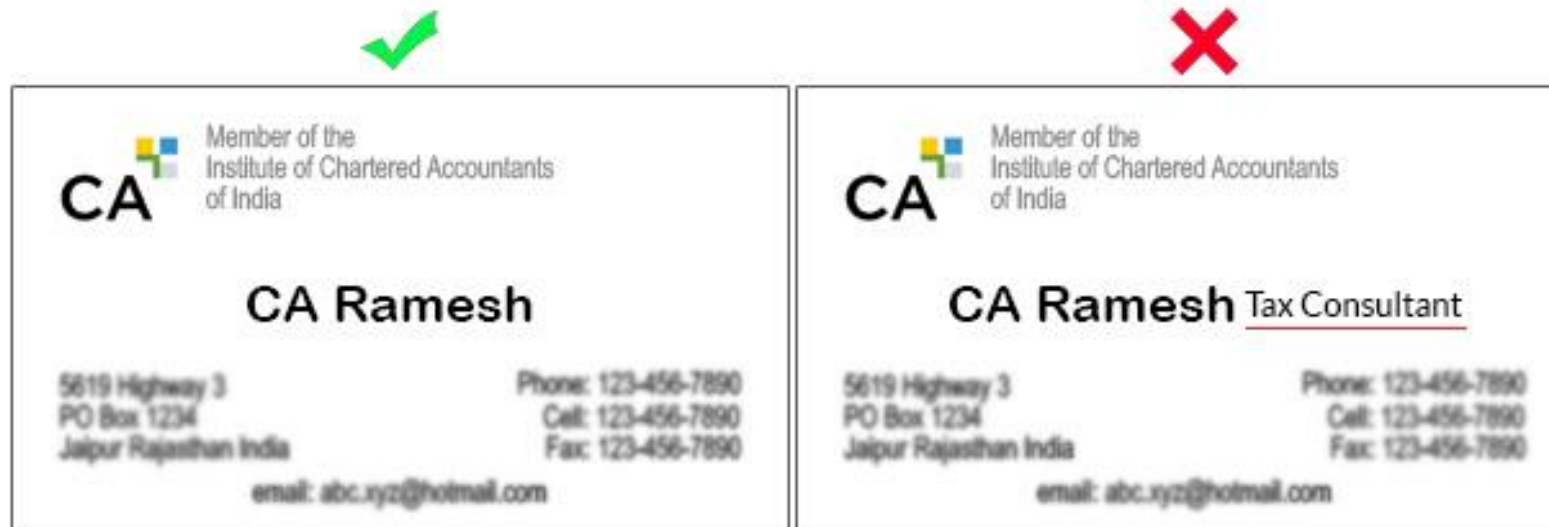
GUIDELINES FOR ADVERTISEMENT FOR THE MEMBERS IN PRACTICE

Other Conditions

- Not allowed to **use Monogram of** any kind or any kind of catch words
- The write-up **should not include the names of the clients** (both past and present)
- The write-up **should not be of font size exceeding 14.**
- The write-up **should not contain any information other than stated above.**
- The write-up **should not contain any information about achievements /award or any other position held.**
- It is **mandatory to quote the membership number or Firm Number** issued by ICAI, as the case may be.
- *The ICAI may issue a reasoned directive for removal or withdrawal of the whole write-up or any part thereof.*

OTHER DESIGNATIONS

- CA is **not allowed** to use other designations like Income-tax Consultant, Cost Accountant, Company Secretary, Cost Consultant, Management Consultant, Corporate Lawyer, 'Member of Parliament', 'Municipal Councilor' nor any other functionary in addition to that of Chartered Accountant.
- CA **can mention** "Insolvency Professional" or "Registered Valuer" respectively on his visiting card and letter head.



ONLINE THIRD PARTY PLATFORMS

- No other service, besides **consultancy and advice** can be rendered through such websites.
- This would be permitted subject to the condition that on the Website, **contact address of the Chartered Accountant concerned is not provided nor such Website will contain any material which advertises professional achievements or status of such Chartered Accountant** except making a statement that they are Chartered Accountants.
- The name of Chartered Accountants' firm with **suffix "Chartered Accountants"** would not be **permitted**.

APPLICATION BASED SERVICE PROVIDER AGGREGATORS

- It is **not permissible** for CA to list themselves with online Application based service provider Aggregators, wherein other categories like businessmen, technicians, maintenance workers, event organizers etc. are also listed.

PUBLICATION OF NAME OR FIRM NAME BY CHARTERED ACCOUNTANTS IN THE TELEPHONE OR OTHER DIRECTORIES

- The entry **should not appear in any other section/category** except that of Chartered Accountants.
- The **member/firm should belong to the town/city** in respect of which the directory is being published.
- The order of the **entries should be in alphabetical order** only.
- The entry **should not be made in a differential or prominent manner** giving the impression of publicity/ advertisement.
- The entries **should not be restricted and should be open to all the Chartered Accountants/firms** of Chartered Accountants in the particular city/town in respect whereof the directory is published.
- The CA can also include their names in trade/ social directories.

APPEARANCE OF CHARTERED ACCOUNTANTS ON ELECTRONIC MEDIA (INCLUDING INTERNET)

- **CA can appear on television, films and Internet** and agree to broadcast in the **Radio** or give lectures at forums and may give their names and describe themselves as Chartered Accountants.
- **Special qualifications or specialised knowledge** directly relevant to the subject matter of the programme may also be given.
- **Firm name may also be mentioned**, however, any exaggerated claim or any kind of comparison is not permissible.
- What **he may say or write must not be promotional of him or his firm** but must be an objective professional view of the topic under consideration.

SIZE OF SIGN BOARD

- CA can exercise their **own discretion** and good taste while keeping in mind the **appropriate visibility** and illumination (limited to the sake of visibility).
- **Use of glow signs or lights on large-sized boards** as is used by traders or shop-keepers is **not permitted**.
- **CA can put the name plate at his residence** with the designation Chartered Accountant, **but cannot use his firm name**.



CAN CA DISPLAY SERVICES IN OFFICE?

Permitted to display inside office premises only.





USE OF CA LOGO – FOR MEMBERS OF ICAI

CAN WE MAKE OUR OWN LOGO FOR CA?

Absolutely Not!



USE OF CA LOGO

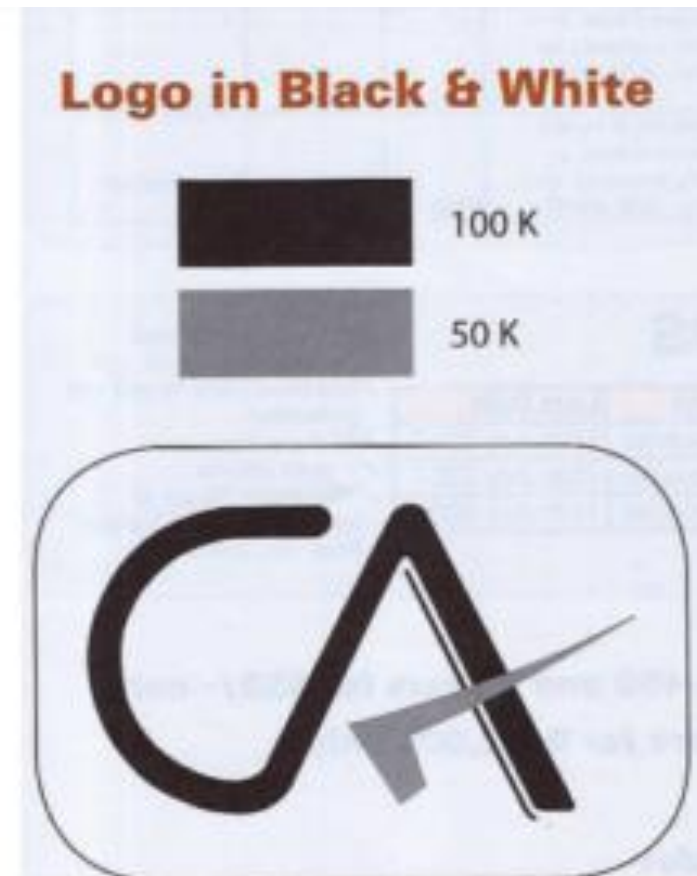
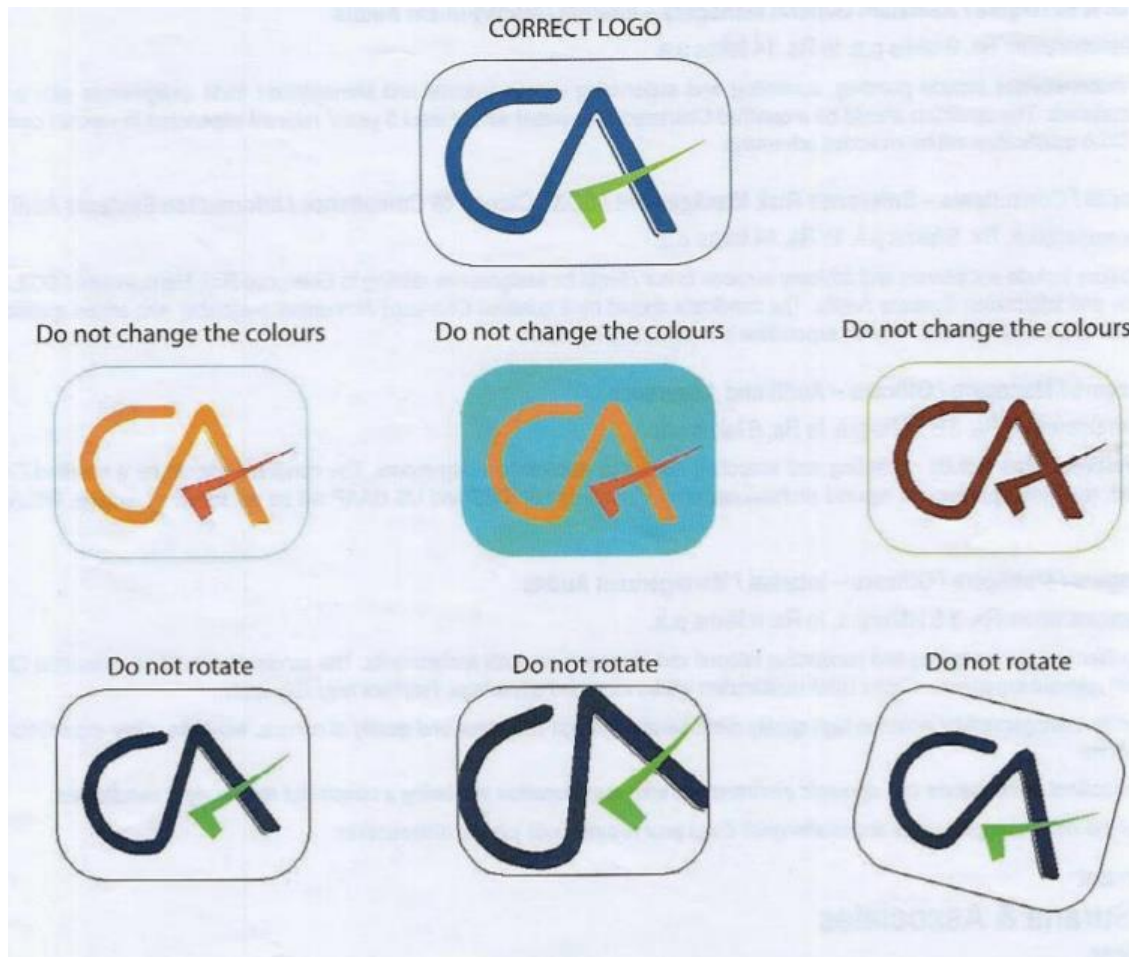
For Members of ICAI

- Logo contains the letters CA with tick mark (upside down) inside a rounded rectangle and white background
- The letters CA has been put in blue, and tick mark has been put in green color.
- Colors of the Logo is:
 - Blue = 80 C, 40 M, 40K
 - Green = 50C, 80Y
- Logo can also be used in Black and White where ever necessary. Colors of the Logo is:
 - Black = 100K
 - Grey = 50K



USE OF CA LOGO

Some Do's and Dont's



RECENT DECISION OF ETHICAL STANDARDS BOARD - ICAI

Source: ICAI Website (https://www.icaai.org/post.html?post_id=958)

- It is not permissible for a member to use WhatsApp to send messages to make people aware about his practice, and mention the services provided therein.

CERTAIN ISSUES

- **Whether the office of a Chartered Accountant is permitted to go in for ISO certification or other similar certifications?**
- **Yes it is permitted.** But they cannot write ISO Certified on on his professional documents, visiting cards, letter-heads or sign boards etc.
- **A member in practice has cleared any certificate course of ICAI i.e. Certificate course on Ind AS, Certificate course on GST etc. Is he permitted to print such qualifications on visiting cards, letterheads, and other stationery?**
- **No. It is not permissible** for a member to mention the name of certificate course of the ICAI cleared by him. However, wherever diploma is awarded by the ICAI, the same can be mentioned on the visiting cards, letterheads, and other stationery. E.g. DISA (ICAI).

CERTAIN ISSUES

- **Can a member in practice print QR (Quick response) code on his visiting cards, facilitating easy access to information?**
- **Yes**, printing of QR Code on the visiting Cards is permissible, provided that it does not contain information that is not otherwise permissible to be printed on a visiting Card.
- **Whether a member in practice can advertise their services on social networking websites?**
- **Yes**, a member in practice may advertise through a write up on social networking websites setting out his particulars or services, subject to the Council Guidelines.
- **Whether a write-up in an Advertisement may contain any information about an achievement or award given to a member?**
- **Yes**, a write-up may contain information about an achievement or award given to a member, provided it has been awarded by the Central or State Governments or Regulatory bodies.

CERTAIN ISSUES

- **Whether a member in practice or a Firm may give link of its website on a social networking site?**
- Yes, a member in practice or a Firm may provide link of its webpage on Social Networking site. However, the members should not solicit people to visit or request to like their respective page(s) on such social Networking site.
- **What should be the sequence /order of designations, while a member also uses the designation 'Dr.' along with 'CA'?**
- The member is free to use the designation 'Dr.' along with 'CA' in whichever sequence/order he wants to.
- **Can a Chartered Accountant in practice give the date of setting up the practice or date of establishment on the letterheads and other professional documents, etc.?**
- No, date of setting up of the firm on the letterheads and the professional documents, etc. should not be mentioned. However, in the Website, the year of establishment can be given.

Thank
you

CA Sana Baqai



Sana.Baqai@kysbindia.com



+91-9971938000