

CHAPTER L

RULES RELATING TO CASE UNDER THE CHARTERED ACCOUNTANTS ACT, 1949 (ACT No. 37 OF 1949)

862. Case under section 21 of the Act to be filed in Prothonotary's Office – A case (hereinafter in this chapter referred to as a “reference”) received by the High Court under section 21 of the Chartered Accountants Act, 1949 (hereinafter in this Chapter referred to as “the Act”) shall be filed in the office of the Prothonotary and Senior Master and shall be numbered as a reference and entered in a separate register.

863. Appeal or revision application under section 22-A of the Act to be by petition - An appeal or a revision application under section 22-A of the Act shall be made by petition.

864. Appeal or revision application to be filed in Prothonotary's office – An appeal or revision application under section 22-A of the Act shall be filed in the office of the Prothonotary and Senior Master and shall be numbered as an appeal or a revision application under the Act and entered in separate registers.

865. In a reference under section 21 of the Act, Council to forward paper to the Court – (1) The Council of the Institute of Chartered Accountants of India (hereinafter in this chapter referred to as the “Council”) shall, in a reference forwarded by it to the High Court under section 21 of the Act, file in the office of the Prothonotary and Senior Master the finding of the Council and forward along with it the report of the Disciplinary Committee and all other relevant papers which was before the Council and the Disciplinary Committee and, in particular, the following documents;

- (a) Complaint or information.
- (b) Written statement of defence.
- (c) Depositions of witnesses together with exhibits.
- (d) Notes of the hearing before the Disciplinary Committee and the Council

(2) The Council shall furnish to the Prothonotary and Senior Master the postal addresses of all persons on whom notices are required to be served under section 21(6) of the Act and of the person who has made the complaint.

(3) The Council shall furnish to the Prothonotary and Senior Master two extra copies of all the papers mentioned in sub-rule (1).

866. Fixing date of hearing and issue of notice – When a reference, appeal or revision application is filed in Court, the Prothonotary and Senior Master shall fix a date for the hearing of such reference, appeal or revision application and shall forthwith issue notices in Form Nos. 87,88 or 89 as the case may be.

867. Service of notices – (a) In the case of a reference under section 21 of the Act, notice shall be sent to (1) the member of the Institute concerned, (2) the Council, and (3) the Central Government.

(b) In the case of an appeal under section 22-A (1) of the Act, notices shall be sent to the Council.

(c) In the case of a revision application under section 22-A (2) of the Act, notices shall be sent to the Council and to the member of the Institute concerned.

(d) The Court, may at any time, direct that notice of the reference, appeal or revision application be sent to the person who has made the complaint.

In all cases, notices shall be sent by registered post at the addresses supplied by the Council and shall be served not less than one month before the date fixed for the hearing of the case.

868. In appeal or revision application under section 22-A of the Act, Council to forward all papers to this court on being served with notice – In an appeal or revision application under section 22-A of the Act, the Council, shall, on being served with notice of the appeal or revision application, forward to the Prothonotary and Senior Master, within two weeks from the date of service, the finding of the Council and all other documents mentioned in rule 865(1) and the extra copies referred to in rule 865(3)

869. Cases to heard by a bench of two Judges – References, appeals and revision applications under the Act shall be heard by a Division Bench of not less than two Judges to be nominated by the Chief Justice.

870. Copy of final order to be sent to Council - The Prothonotary and Senior Master shall send to the Council a certified copy of the final order passed by the High Court in every reference, appeal or revision application .

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