

F.No. 12/15/2007 (VOL-III) - PI/MCA
GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

3rd Floor, 'D' Wing, Kartavya Bhawan- 1
New Delhi – 110001
Dated: 23.03.2026

OFFICE MEMORANDUM

Subject: Nomination for the post of Chairperson of the Appellate Authority of the three Professional Institutes (ICAI, ICSI and ICoAI) – regarding.

The undersigned is directed to say that this Ministry is entrusted with the administration of three Acts of Parliament viz. the Chartered Accountants Act 1949, the Cost Accountants Act 1959 and the Company Secretaries Act, 1980 under which 3 PIs have been set up viz. the Institute of Chartered Accountants of India (ICAI), the Institute of Cost Accountants of India (ICoAI) and the Institute of Company Secretaries of India (ICSI) respectively.

2. Under Section 22A (1) of the Chartered Accountants Act, 1949, an Appellate Authority headed by a sitting or former High Court Judge is constituted by the Central Government which hears appeals preferred against orders of the Board of Discipline or the Disciplinary Committee of the Institute. It also acts as the Appellate Authority for the purpose of the Cost Accountants Act, 1959 and the Company Secretaries Act, 1980, wherein similar provisions exist. A copy each of the relevant extracts of the three Acts are enclosed for ready reference.

3. The Chairperson of the Appellate Authority is entitled to a sitting fee of Rs. 10,000/- for each day of sitting. The headquarters of the Appellate Authority is at ICAI premises of Noida and presently it holds 3-4 sittings in a month. A copy of the Appellate Authority (Allowances payable to, and other terms and conditions of services of Chairperson and Members and the manner of meeting expenditure of the Authority) Amendment Rules, 2006 is also enclosed.

4. According to Section 22B of the Chartered Accountants Act, 1949 a person appointed as the Chairperson shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty – five years, whichever is earlier.

5. The present Chairperson of the Authority, Justice Talwant Singh Judge (Retd.), High Court of Delhi is attaining the age of 65 years on 03.06.2026.

6. It is requested to make available a list of serving/recently retired judges of High Courts who may be interested for considering their names for appointment as the Chairperson of the Appellate Authority.

Encl: As above.

Digitally signed by
Randhir Kumar
Date: 23-03-2026
09:25:17

(Randhir Kumar)
Under Secretary to the Government of India

A.R./S.O. (Admin)

JR Admin. E.F.

D.R./J.R. (Admin)
4/4/26

Regn. (J) (S)

R.G.
03/04/26

02 APR 2026

Regn. (J) (Services)

P/S to R.G.
we

(12)

To:

1. The Secretary, Department of Justice, Jaisalmer House, 26 Mansingh Road, New Delhi- 110001.
2. The Registrar General, High Court of Delhi, Sher Shah Road, Near India Gate, New Delhi- 110503.
3. The Registrar General, High Court of Allahabad, Sarojani Naidu Marg, Allahabad-211001, Uttar Pradesh.
4. The Registrar General, High Court of Himachal Pradesh, Revenswood, Shimla- 171001
5. The Registrar General, High Court of Jammu and Kashmir and Ladakh, Jampur Jammu-180007 (Winter Wing).
6. The Registrar General, High Court of Punjab & Haryana, Sec-1, Chandigarh - 160001
7. The Registrar General, High Court of Rajasthan, Jodhpur-342013, Rajasthan.
8. The Registrar General, High Court of Uttarakhand, Nainital-263001.

(1/1/15) G.P.R.A.

(1/1/15) G.P.R.A.

22A. Constitution of Appellate Authority

- (1) The Central Government shall, by notification, constitute an Appellate Authority consisting of—
- (a) a person who is or has been a judge of a High Court, to be its Chairperson;
 - (b) two members to be appointed from amongst the persons who have been members of the Council for at least one full term and who is not a sitting member of the Council;
 - (c) two members to be nominated by the Central Government from amongst persons having knowledge and practical experience in the field of law, economics, business, finance or accountancy.
- (2) The Chairperson and other members shall be part-time members.

22B. Term of office of Chairperson and members of Authority

(1) A person appointed as the Chairperson shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.

(2) A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

22C. Allowances and conditions of service of Chairperson and members of Authority

The allowances payable to, and other terms and conditions of service of, the Chairperson and members and the manner of meeting expenditure of the Authority by the Council and such other authorities shall be such as may be specified⁸.

22D. Procedure to be regulated by Authority

- (1) The office of the Authority shall be at Delhi.
- (2) The Authority shall regulate its own procedure.
- (3) All orders and decisions of the Authority shall be authenticated by an officer duly authorised by the Chairperson in this behalf.

22E. Officers and other staff of Authority

- (1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.
- (2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.

22F. Resignation and removal of Chairperson and members

- (1) The Chairperson or a member may, by notice in writing under his hand addressed to the Central Government, resign his office:

Provided that the Chairperson or a member shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of term of office, whichever is earlier.

- (2) The Chairperson or a member shall not be removed from his office except by an order of the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by such person as the Central Government may appoint for this purpose in which the Chairperson or a member concerned has been informed of the charges against him and given a reasonable opportunity of being heard in respect of such charges.

22G. Appeal to Authority

- (1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of Section 21A and sub-section (3) of Section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority:

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority, if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of

the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.

- (2) The Authority may, after calling for the records of any case, revise any order made by the Board of Discipline or the Disciplinary Committee under sub-section (3) of Section 21A and sub-section (3) of Section 21B and may –
 - (a) confirm, modify or set aside the order;
 - (b) impose any penalty or set aside, reduce, or enhance the penalty imposed by the order;
 - (c) remit the case to the Board of Discipline or Disciplinary Committee for such further enquiry as the Authority considers proper in the circumstances of the case; or
 - (d) pass such other order as the Authority thinks fit;

Provided that the Authority shall give an opportunity of being heard to the parties concerned before passing any order.]

¹ Substituted, for the following, by the Chartered Accountants (Amendment) Act, 2006 and came into force w.e.f. 17th November, 2006 :-

21. Procedure in inquiries relating to misconduct of members of Institute

(1) Where on receipt of information by, or of a complaint made to it, the Council is *prima facie* of opinion that any member of the Institute has been guilty of any professional or other misconduct, the Council shall refer the case to the Disciplinary Committee, and the Disciplinary Committee shall

thereupon hold such inquiry and in such manner as may be prescribed, and shall report the result of its inquiry to the Council.

(2) If on receipt of such report the Council finds that the member of the Institute is not guilty of any professional or other misconduct, it shall record its finding accordingly and direct that the proceedings shall be filed or the complaint shall be dismissed, as the case may be.

(3) If on receipt of such report the Council finds that the member of the Institute is guilty of any professional or other misconduct, it shall record a finding accordingly and shall proceed in the manner laid down in the succeeding sub-sections.

(4) Where the finding is that a member of the Institute has been guilty of a professional misconduct specified in the First Schedule, the Council shall afford to the member an opportunity of being heard before orders are passed against him on the case, and may thereafter make any of the following orders, namely :—

- (a) reprimand the member;
- (b) remove the name of the member from the Register for such period, not exceeding five years, as the Council thinks fit:

Provided that where it appears to the Council that the case is one in which the name of the member ought to be removed from the Register for a period exceeding five years or permanently, it shall not make any order referred to in clause (a) or clause (b), but shall forward the case to the High Court with its recommendations thereon.

(5) — Where the misconduct in respect of which the Council has found any member of the Institute guilty is misconduct other than any such misconduct as is referred to in sub-section (4), it shall forward the case to the High Court with its recommendations thereon.

(6) On receipt of any case under sub-section (4) or sub-section (5), the High Court shall fix a date for the hearing of the case and shall cause notice of the date so fixed to be given to the member of the Institute concerned, the Council and to the Central Government, and shall afford such member, the Council and the Central Government an opportunity of being heard, and may thereafter make any of the following orders, namely :—

Please see pages 74-79.

- (a) direct that the proceedings be filed, or dismiss the complaint, as the case may be;
- (b) reprimand the member;
- (c) remove him from membership of the Institute either permanently or for such period as the High Court thinks fit;
- (d) refer the case to the Council for further inquiry and report.

(7) Where it appears to the High Court that the transfer of any case pending before it to another High Court will promote the ends of justice or tend to the general convenience of the parties, it may so transfer the case, subject to such conditions, if any, as it thinks fit to impose, and the High Court to which such case is transferred shall deal with it as if the case had been forwarded to it by the Council.

Explanation I – In this Section "High Court" means the highest civil court of appeal, not including the Supreme Court, exercising jurisdiction in the area in which the person whose conduct is being inquired into carries on business, or has his principal place of business at the commencement of the inquiry;

Provided that where the cases relating to two or more members of the Institute have to be forwarded by the Council to different High Courts, the Central Government shall, having regard to the ends of justice and the general convenience of the parties, determine which of the High Courts to the exclusion of others shall hear the cases against all the members.

Explanation II – For the purposes of this Section "member of the Institute" includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

(8) For the purposes of any inquiry under this Section, the Council and the Disciplinary Committee shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, in respect of the following matters, namely :—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
 - (b) the discovery and production of any document;
- and

(c) receiving evidence on affidavit."

^This Section was earlier substituted, for the following, by the Chartered Accountants (Amendment) Act, 1959 :-

"21. Procedure in inquiries relating to misconduct of members of the Institute -

(1) Where on receipt of information or on receipt of a complaint made to it, the Council is of opinion that any member of the Institute has been guilty of conduct which, if proved, will render him unfit to be a member of the Institute or where a complaint against a member of the Institute has been made by or on behalf of the Central Government, the Council shall cause an inquiry to be held in such manner as may be prescribed, and the findings of the Council shall be forwarded to the High Court.

(2) On receipt of the finding, the High Court shall fix a date for the hearing of the case and shall cause notice of the day so fixed to be given to the member of the Institute concerned, the Council and to the Central Government, and shall afford such member, the Council and the Central Government an opportunity of being heard before orders are passed on the case.

(3) The High Court may, thereafter, either pass such final orders on the case as it thinks fit or refer it back for further inquiry by the Council and upon receipt of the finding after such inquiry, deal with the case in the manner provided in subsection (2) and pass final orders thereon.

(4) Where it appears to the High Court that the transfer of any case, pending before it to another High Court will promote the ends of justice, or tend to the general convenience of the parties, it may so transfer the case, subject to such conditions, if any, as it thinks fit to impose, and the High Court, to which such case is transferred, shall deal with it as if the finding of the Council relating to case had been forwarded to it.

Explanation - In this Section, 'High Court' means the highest civil court of appeal, not including the Federal Court, to which the Council forwards its finding, exercising jurisdiction in the area in which the person whose conduct is being inquired into carries on business, or has his principal place of business at the commencement of the inquiry:

Provided that where the findings of the Council relating to two or more members of the Institute have to be forwarded by the Council to different High Courts, the Central Government shall, having regard to the ends of justice and the general convenience of the parties, determine which of the High Courts, to the exclusion of the others, shall hear the cases against all the members.

2 For the notification, please see Appendix No. (15).

3&5 Rules made by the Central Government, called 'The Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007' have been published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) dated 28th February, 2007 and have come into force from that date.

4 Inserted by the Chartered Accountants (Amendment) Act, 2006 and came into force w.e.f. 17th November, 2006.

6 Substituted, for the following, by the Chartered Accountants (Amendment) Act, 2006 and came into force w.e.f. 17th November, 2006 :-

^A"22. Professional misconduct defined

For the purposes of this Act, the expression "professional misconduct" shall be deemed to include any act or omission specified in any of the Schedules, but nothing in this Section shall be construed to limit or abridge in any way the power conferred or duty cast on the Council under sub-section (1) of Section 21 to inquire into the conduct of any member of the Institute under any other circumstances."

^AThis Section was earlier substituted, for the following, by the Chartered Accountants (Amendment) Act, 1959 :-

"22. Misconduct defined

For the purpose of this Act, the expression, "conduct which, if proved, will render a person unfit to be a member of the Institute" shall be deemed to include any act or omission specified in the Schedule, but nothing in this Section shall be construed to limit or abridge in any way the power conferred on the Council under sub-section (1) of Section 21 to inquire into the conduct of any member of the Institute under any other circumstances."

7 Substituted, for the following, by the Chartered Accountants (Amendment) Act, 2006, and came into force w.e.f. 17th November, 2006 :-

^A22A. Appeals

(1) Any member of the Institute aggrieved by any order of the Council imposing on him any of the penalties referred to in sub-section (4) of Section 21, may within thirty days of the date on which the order is communicated to him, prefer an appeal to the High Court:

Provided that the High Court may entertain any such appeal after the expiry of the said period of thirty days, if it is satisfied that the member was prevented by sufficient cause from filing the appeal in time.

(2) The High Court may, on its own motion or otherwise, after calling for the records of any case, revise any order made by the Council under sub-section (2) or sub-section (4) of Section 21 and may—

- (a) confirm, modify or set aside the order;
- (b) impose any penalty or set aside, reduce, confirm, or enhance the penalty imposed by the order;
- (c) remit the case to the Council for such further inquiry as the High Court considers proper in the circumstances of the case; or
- (d) pass such other order as the High Court thinks fit:

Provided that no order of the Council shall be modified or set aside unless the Council has been given an opportunity of being heard and no order imposing or enhancing a penalty shall be passed unless the person concerned has also been given an opportunity of being heard.

Explanation – In this Section "High Court" and "member of the Institute" have the same meanings as in Section 21."

^AThis Section was inserted by the Chartered Accountants (Amendment) Act, 1959.

8 Rules made by the Central Government, called 'The Appellate Authority (Allowances payable to, and other terms and conditions of service of Chairperson and members and the

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) the discovery and production of any document; and
- (c) receiving evidence on affidavit.

Explanation – For the purposes of sections 21, 21A, 21B, 21C and 22, “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.]

¹[21D. **Transitional provisions**

All complaints pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to the commencement of The Company Secretaries (Amendment) Act, 2006 shall continue to be governed by the provisions of this Act, as if this Act had not been amended by The Company Secretaries (Amendment) Act, 2006.]

²[22. **Professional or other misconduct**

For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission provided in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.]

³[22A **Constitution of Appellate Authority**

The Appellate Authority constituted under sub-section (1) of section 22A of the Chartered Accountants Act, 1949, shall be deemed to be the Appellate Authority for the purposes of this Act subject to the modification that for clause (b) of said sub-section (1), the following clause had been substituted, namely :--

- (b) the Central Government shall, by notification appoint two part-time members from amongst the persons who have been members of the Council of the Institute of Company Secretaries of India for at least one full term and who is not a sitting member of the Council;]

¹ Inserted by The Company Secretaries (Amendment) Act, 2006 w.e.f. 17-11-2006

² Substituted, *ibid.*

³ Inserted, *ibid.*

¹[22B. Term of office of members of Authority

A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty two years, whichever is earlier.

²[22C. Procedure, etc. of Authority

The provisions of section 22C, section 22D and section 22F of the Chartered Accountants Act, 1949 shall apply to the Authority in relation to allowances and terms and conditions of service of its Chairperson and members, and in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Chartered Accountants Act, 1949.]

³[22D. Officers and other staff of Authority

(1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.

(2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.]

⁴[22E. Appeal to Authority

(1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of section 21A and sub-section (3) of section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority :

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.

(2) The Authority may, after calling for the records of any case, revise any order made by the Board of Discipline or the Disciplinary Committee under sub-section (3) of section 21A and sub-section (3) of section 21B and may --

¹ Inserted by The Company Secretaries (Amendment) Act, 2006 w.e.f. 17-11-2006

² Inserted, *ibid.*

³ Inserted, *ibid.*

⁴ Inserted, *ibid.*

- (a) confirm, modify or set aside the order;
- (b) impose any penalty or set aside, reduce, or enhance the penalty imposed by the order;
- (c) remit the case to the Board of Discipline or Disciplinary Committee for such further enquiry as the Authority considers proper in the circumstances of the case; or
- (d) pass such other order as the Authority thinks fit:

Provided that the Authority shall give an opportunity of being heard to the parties concerned before passing any order.]

CHAPTER VI

Regional Councils

23. Constitution and functions of Regional Councils

For the purpose of advising and assisting it on matters concerning its functions, the Council may constitute such Regional Councils as and when it deems fit for one or more of the regional constituencies that may be notified by the Central Government under clause (a) of sub-section (2) of section 9.

(2) The Regional Councils shall be constituted in such manner and exercise such functions as may be prescribed.

(3) Notwithstanding anything contained in this section, each Regional Council of the dissolved company shall, on the commencement of this Act, become the Regional Council of the Institute for the area for which it was functioning as a Regional Council immediately before such commencement and shall function as such—

- (i) for a period of two years from such commencement, or
- (ii) till a Regional Council is constituted for such area in accordance with the provisions of this section,

whichever is earlier.

CHAPTER VII

Penalties

24. Penalty for falsely claiming to be a member etc.

Subject to the provisions of section 7, any person who,—

22. For the purposes of this Act, the expression "professional or other misconduct" shall be deemed to include any act or omission provided in any of the Schedules but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.]

[Constitution of Appellate Authority.

22A. The Appellate Authority constituted under sub-section (1) of section 22A of the Chartered Accountants Act, 1949 (38 of 1949), shall be deemed to be the Appellate Authority for the purposes of this Act subject to the modification that for clause (b) of said sub-section (1), the following clause had been substituted, namely:—

"(b) the Central Government shall, by notification appoint two part-time members from amongst the persons who have been members of the Council of the Institute of Cost and Works Accountants of India for at least one full term and who is not a sitting member of the Council;"

Term of office of members of Authority.

22B. A person appointed as a member shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

Procedure, etc., of Authority.

22C. The provisions of section 22C, section 22D and section 22F of the Chartered Accountants Act, 1949 (38 of 1949) shall apply to the Authority in relation to allowances and terms and conditions of service of its Chairperson and members and in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Chartered Accountants Act, 1949.

Officers and other Staff of Authority.

22D. (1) The Council shall make available to the Authority such officers and other staff members as may be necessary for the efficient performance of the functions of the Authority.

(2) The salaries and allowances and conditions of service of the officers and other staff members of the Authority shall be such as may be prescribed.

Appeal to Authority.

22E. (1) Any member of the Institute aggrieved by any order of the Board of Discipline or the Disciplinary Committee imposing on him any of the penalties referred to in sub-section (3) of section 21A and sub-section (3) of section 21B, may within ninety days from the date on which the order is communicated to him, prefer an appeal to the Authority.

Provided that the Director (Discipline) may also appeal against the decision of the Board of Discipline or the Disciplinary Committee to the Authority if so authorised by the Council, within ninety days:

Provided further that the Authority may entertain any such appeal after the expiry of the said period of ninety days, if it is satisfied that there was sufficient cause for not filing the appeal in time.

¹Sections 22A to 22E inserted, by the Cost and Works Accountants (Amendment) Act, 2006, w.e.f. 17-11-2006.

**THE APPELLATE AUTHORITY
(ALLOWANCES PAYABLE TO, AND OTHER TERMS AND CONDITIONS OF SERVICE
OF CHAIRPERSON AND MEMBERS AND THE MANNER OF MEETING
EXPENDITURE OF THE AUTHORITY) RULES, 2006**

*[Rules made by the Central Government under clause (e) of sub-section (2) of Section 29A
read with Section 22C.]*

[Published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i)
dated 17th November, 2006]

MINISTRY OF COMPANY AFFAIRS
NOTIFICATION
New Delhi, the 17th November, 2006

G.S.R. 711(E). – In exercise of the powers conferred by section 22C of the Chartered Accountants Act, 1949, the Central Government hereby makes the following rules in respect of allowances payable to Chairperson & members and other terms and condition of service thereof and manner of meeting of meeting the expenditure of authority, namely: –

1. Short title and commencement

(1) These rules may be called the Appellate Authority (Allowances payable to, and other terms and conditions of service of Chairperson and members and the manner of meeting expenditure of the Authority) Rules, 2006.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions

In these rules, unless the context otherwise requires, –

- (a) "Act" means the Chartered Accountants Act, 1949
- (b) "Authority" means Appellate Authority constituted under section 22A of the Act.
- (c) "Chairperson" means a person appointed as Chairperson of the Authority under section 22A of the Chartered Accountant Act, 1959*.
- (d) "Member" means a person appointed as Member of the Authority under section 22A of the Chartered Accountant Act, 1959*, section 22A of the Cost and Works Accountants Act, 1959 and section 22A of the Company Secretaries Act, 1980, and any other person appointed as Member of the Authority under any other Act;
- (e) "Rules" means the Appellate Authority (Allowances, other terms and conditions of service and the manner of meeting expenditure of the Authority) Rules, 2006.

(2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

¹⁵3. Allowances

The Chairperson and the Members of the Authority shall be paid the following amount for each day of sitting, namely: -

Chairp	Rupees Ten Thousand.
Memb	Rupees Eight Thousand.

¹⁶4. Travelling and daily allowances

The Chairperson and Members of the Authority while on tour outside New Delhi shall be entitled to the traveling allowances and daily allowances at the same rates as are prescribed in the High Court Judge (Travelling Allowances) Rules, 1956.

5. Facility of conveyance

The Chairperson of the Authority shall be entitled to a staff car and one hundred and fifty litres of petrol every month or actual consumption of petrol, whichever is less.

6. Accommodation

The Chairperson and other Members of the Authority shall not be eligible for accommodation or House Rent Allowance on account of their holding positions in the Authority.

7. Expenditure of the Authority

The expenditure of the Authority will be borne by the Councils of Institute of Chartered Accountants of India, Institute of Cost and Works Accountants of India and the Institute of Company Secretaries of India and such other authorities as may be decided by the Central Government and in such proportion as may be decided by the Central Government from time to time.

8. Creation of a Fund

(1) A fund called the "Appellate Authority Fund" shall be created with the contributions under rule 7 from the Councils of Institute of Chartered Accountants of India, Institute of Cost and Works Accountants of India and the Institute of Company Secretaries of India and such other authorities as may be decided by the Central Government from time to time.

* To be read as 1949

15 Substituted by the Appellate Authority (Allowances payable to, and other terms and conditions of service of Chairperson and members and the manner of meeting expenditure of the authority) Amendment Rules, 2016 (Notification No. G.S.R. 337 (E) dated 23rd March, 2016, published in the Gazette of India, Extraordinary 23rd March, 2016 for the following:

[3. Allowances

The Chairperson and the Members of the Authority shall be paid the following amount for each day of sitting, namely:—

Chairperson	—	Rupees Six Thousand
Member	—	Rupees Four Thousand Five Hundred

16 Omitted by the Appellate Authority (Allowances payable to, and other terms and conditions of service of Chairperson and members and the manner of meeting expenditure of the authority) Amendment Rules, 2011 (Notification No. G.S.R. 477 (E) dated 17th June, 2011, published in the Gazette of India, Extraordinary 24th June, 2011 for the following:

Explanation. — Chairperson and Members of the Authority shall not be eligible for payment of any travelling allowance or daily allowance for travel to Delhi from their home town or any other place in connection with work related to the Authority, including attending the sitting of the Authority at Delhi.

(2) One official of Institute of Chartered Accountants of India made available to the Authority under sub-section (1) of section 22E of the Act shall be designated as the "Chief Accounts Officer" of the Fund.

(3) The fund shall be administered by a Committee consisting of one official from each of the participating institutes and other authorities made available to the Authority.

(4) Subject to sub-sections (2) and (3) above, the Authority will regulate the procedure for operation of the fund and incurring expenditure of the Authority and subject to such rules and regulations as may be in force:

(5) Annual Accounts of the fund shall be subject to audit by a Chartered Accountant in practice within the meaning of the Act to be appointed annually by the Authority.

(6) As soon as may be practical at the end of each year, but not later than 30th day of September of the *year* next following, the Chief Account Officer of the Fund shall forward the annual accounts to the participating institutes and other authorities alongwith the report of the auditor prepared under sub-rule (5).

9. Residuary provision

Matters relating to the conditions of services of the Chairperson and other Members of the Authority with respect to which no express provision has been made in these rules shall be referred in each case to the Central Government for its decision and the decision of the Central Government thereon shall be binding on the said Chairperson and other Members.

[F.No.5/27/2006/CL-V]
JITESH KHOSLA, Jt. Secy.