

CHAPTER 3
COUNCIL GUIDELINES FOR
ADVERTISEMENT, 2008

Guidelines No.1-CA(7)/Council Guidelines/01/2008
(Updated up to February, 2020)

FOR THE MEMBERS IN PRACTICE

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

- 3.1** The Members may advertise through a write up setting out their particulars or of their firms and services provided by them subject to the following Guidelines and must be presented in such a manner as to maintain the profession's good reputation, dignity and its ability to serve the public interest.
- 3.1.1** 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 and be aware that the Institute of Chartered Accountants of India will neither approve a propose write-up, nor owns any responsibility whatsoever for such contents or claims by the writer Member(s)/ Firm(s).
- 3.1.2** Definitions
- For the purpose of these Guidelines:
- (i) The "Act" means The Chartered Accountants Act, 1949.
 - (ii) "Institute" means the Institute of Chartered Accountants of India.
 - (iii) "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*¹ (in Push as well as in Pull mode) in accordance with the Guidelines.

¹ As incorporated pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020

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(The terms not defined herein have the same meaning as assigned to them in the Chartered Accountants Act, 1949 and the Rules, Regulations and Guidelines made there under.)

3.1.3 **The write-up shall comply with the following conditions²:-**

- A. It shall be honest and truthful.
- B. There shall be no exaggerated claims for the services offered by the member or the Firm, or the qualifications or experience of the member or any of the partners or any other person associated with the Firm.
- C. It must not make any disparaging references or unsubstantiated comparisons to the work of others.
- D. It should not be of a nature that may bring the profession into disrepute.
- E. It should not contain testimonials or endorsements concerning Member(s) or names of clients (both the past and present) or the fees charged.
- F. It should not contain any information about achievements /awards (except the awards given by the Central or State Governments or Regulatory bodies) or any other position held , or accreditation(s) granted by any organisation.
- G. Monogram of any kind or use of any kind of catch words is not permissible.
- H. The Membership No./FRN (as may be applicable) is mandatory to be mentioned in the write-up.
- I. It should not be of font size exceeding 14.
- J. It must not be violative of any provisions of Chartered Accountants Act, 1949, Chartered Accountants Regulations, 1988, Code of Ethics, 2020 or any Guideline of the Council

3.1.4 The Institute of Chartered Accountants of India may issue a reasoned directive for removal or withdrawal of the whole write-up or

² As amended by Council at its 388th Meeting held on 6th and 7th Feb., 2020.

of any part(s) thereof³.

3.2 Advertisement through write-up

3.2.1 While advertising the services or details of Firms, 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*⁴ photograph
- (xv) Details of Employees (Nos. -)
 - (a) Chartered Accountants -
 - (b) Other Professionals –
 - (c) Articles/Audit Assistants
 - (d) Other Employees

³ As incorporated pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

⁴ As amended by Council at its 388th Meeting held on 6th and 7th Feb., 2020.

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(xvi) Names of the employees and their particulars on the lines allowed for a member as stated above.

(xvii) Services provided

(a)

(b)

(c)

(xviii) Position held as Director or Managing Director in a Management Consultancy Company registered with the Institute⁵.

(B) For Firms

(i) Name of the Firm Chartered Accountants

(ii) Firm Registration No. with Institute

(iii) Year of establishment.

(iv) Professional Address(s) registered with the Institute (both Head Office and Branches)

(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*⁶ photograph.

(x) CA Logo

(xi) Details of Employees (Nos. -)

(a) Chartered Accountants -

(b) Other professionals –

(c) Articles/Audit Assistants

(d) Other employees

⁵ As incorporated pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

⁶ As amended by Council at its 388th Meeting held on 6th and 7th Feb., 2020.

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- (xii) Names of the employees of the firm and their particulars on the lines allowed for a member as stated above.
- (xiii) Services provided:
 - (a)
 - (b)
 - (c)
- (xiv) Affiliation with a Network registered with the Institute⁷
The write-up may have the Signature, Name of the Member/
Name of the Partner signing on behalf of the firm, Place and
Date.

3.3 Website of the CA Firms⁸

The Council has approved the detailed guidelines for posting the particulars on Website by Chartered Accountant(s) in practice and firm(s) of Chartered Accountants in practice :-

- 3.3.1 The Chartered Accountants and/or Chartered Accountants' Firms would be free to create their own Website. The following stipulations will be applicable on such websites:-
- 3.3.2 The actual format of the Website is not being prescribed nor any standard format of the Website is being given to provide independence to the Members.
- 3.3.3 The Chartered Accountants and/or Chartered Accountants' Firms would ensure that their Websites are run on a "pull" model and not a "push" model of the technology to ensure that any person who wishes to locate the Chartered Accountants or Chartered Accountants' firms would only have access to the information and the information should be provided only on the basis of specific "pull" request.
- 3.3.4 The Chartered Accountants and/or Chartered Accountants' Firms

⁷ As incorporated pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

⁸ As amended and included under Guidelines for Advertisement pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

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should ensure that none of the information contained in the Website be circulated on their own or through E-mail or by any other mode or technique except on a specific “pull” request.

3.3.5 The Chartered Accountants would also not issue any circular or any other advertisement or any other material of any kind whatsoever by virtue of which they solicit people to visit their Website. The Chartered Accountants would, however, be permitted to mention their Website address on their professional stationery and email.

3.3.6 The following information may be allowed to be displayed on the Firms/Members’ Websites:

- (i) Member/Trade/Firm name.
- (ii) Year of establishment.
- (iii) Member/Firm’s Address (both Head Office and Branches)

Tel. No(s)

Fax No(s)

E-mail ID(s)

- (iv) Nature of services rendered (to be displayable only on specific “pull” request)

- (v) Partners

Partners Name	Year of Quali- fication	Other Quali- fication(s)	Tel.. Off.-Direct Res. Mobile E-mail address	Area of Experience (to be displayable only on specific “pull” request)
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- (vi) Details of Employees -

Professional	Others	Name	Designation	Area of experience (to be displayable only on specific “pull” request)
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- (vii) Job vacancies for the Chartered Accountant/firm of Chartered Accountants (including articleship).
- (viii) No. of articled assistants. (to be displayable only on specific “pull” request).
- (ix) Nature of assignments handled (to be displayable only on specific “pull” request). Names of clients and fee charged cannot be given. While the mention of names of clients is not permissible, members may take note of the following with regard to website of the Firm:-

Note: Disclosure of names of clients and/or fees charged, on the website is permissible only where it is required by a regulator, whether or not constituted under a statute, in India or outside India, provided that such disclosure is only to the extent of requirement of the regulator and is made only till such period that the member works under the purview of such Regulator/ such requirements of the Regulator are in force. Where such disclosure of names of clients and/or fees charged is made on the website, the member/ firm shall ensure that it is mentioned on the website [in italics], below such disclosure itself, that “This disclosure is in terms of the requirement of [name of the regulator] having jurisdiction in [name of the country/ area where such regulator has jurisdiction] vide [Rule/ Directive etc. under which the disclosure is required by the Regulator].

- 3.3.7 Display of Passport style photograph is permitted.
- 3.3.8 The members may include articles, professional information, bulletin boards, professional updation and other matters of larger importance or of professional interest on the website. Educational videos on topics of professional relevance are permissible.
- 3.3.9 The chat rooms can be provided which permit chatting amongst members of the ICAI and between Firms and its clients. The confidentiality protocol would have to be observed. The Firms can provide document management facility with distinct log in and password facility to the clients to access copies of their documents on the Firm website.
- 3.3.10 The Firm can provide link of its page on Social Networking site. However, the members should not solicit people to visit or like their

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respective page(s) on such social Networking site.

- 3.3.11 The members/firms can provide on line advice to their clients who specifically request for the advice whether free of charge or on payment.
- 3.3.12 The details in the Website should be so designed that it does not amount to soliciting client or professional work. In case any content or technical feature of Website is against the professional Code of Conduct and Ethics as well as the restrictions contained in the schedules to the Chartered Accountants Act, 1949 or against the guidelines or directions issued by ICAI from time to time, appropriate action will be initiated by the ICAI in terms of its disciplinary mechanism either suo moto or on complaint as provided under the Chartered Accountants Act, 1949.
- 3.3.13 The Website should ensure adequate secrecy of the matters of the clients handled through Website.
- 3.3.14 No Advertisement in the nature of banner or any other nature will be permitted on the Website.
- 3.3.15 The Website should be befitting the profession of Chartered Accountants and should not contain any information or material which is unbecoming of a Chartered Accountant.
- 3.3.16 The Website may provide a link to the Website of ICAI, its Regional Councils and Branches and also the Website of Govt./Govt. Departments/Regulatory authorities/other Professional Bodies.
- 3.3.17 The Website address should be as near as possible to the individual name/trade name, firm name of the Chartered Accountant in practice or firm of Chartered Accountants in practice. But it should not amount to soliciting clients or professional work or advertisement of professional attainments or services. The Ethical Standards Board (ESB) of ICAI will decide in case there is any difficulty.
- 3.3.18 The Website should mention the information which is not at material variance from the information as per the ICAI's records.

3.4 Online Third Party Platforms⁹

A number of non-Chartered Accountants' firms, corporates including banks, finance Companies and newspapers have set up their own Websites providing advisory services on taxation and other areas where Chartered Accountants are rendering professional service. Some of such Websites may request Chartered Accountants or Chartered Accountants' firms to provide consultation and advice through their Websites. 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.

3.5 Publication of Name or Firm Name by Chartered Accountants in the Telephone or other Directories published by Telephone Authorities or Private Bodies¹⁰

The Chartered Accountants and Chartered Accountants Firms may have entries made in a Telephone Directory (in printed and electronic form) either by making a special request or by means of an additional payment. The Council has also considered the question of permitting entries in respect of Chartered Accountants and their firms under specified groups in telephone/trade directories subject to the following additional restrictions :-

- 3.5.1 The entry should not appear in any other section/category except that of 'Chartered Accountants'.
- 3.5.2 The member/firm should belong to the town/city in respect of which

⁹ As included under Guidelines for Advertisement pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

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the directory is being published.

- 3.5.3 The order of the entries should not be in any manner other than alphabetical.
- 3.5.4 The entry should not be made in a differential or prominent manner giving the impression of publicity/advertisement.
- 3.5.5 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.
- 3.5.6 The members can also include their names in trade/ social directories.

3.6 Application based Service provider Aggregators¹¹

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

3.7 Specialised Directories for limited circulation¹²

The name, description and address of member (or firm) may appear in any directory or list of members of a particular body in which the names are listed alphabetically. For a specialised directory or a publication such as a "Who's Who" (including those compiled on purely local basis), a member should use his discretion in supplying information, bearing in mind the nature and purpose of the publications. In addition to his name, description and address and those of his firm, a member may give where appropriate, directorships held and reasonable personal details and may state his outside interests. He should not, however, give the names of any of his clients.

¹¹ As included under Guidelines for Advertisement pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.

¹² Ibid

3.8 Exemptions¹³

- 3.8.1 A special exemption has been made as regards publication of the name and address of a member or that of his firm, with the description Chartered Accountant(s), in an advertisement appearing in the press in the following circumstances, provided that the advertisement is not displayed more prominently than is usual for such advertisements or the name of the member or that of his firm with the designation Chartered Accountant(s) appears in type not bolder than the substance of the advertisement:-
- 3.8.1(a) Advertisement for recruiting staff in the member's own office.
 - 3.8.1(b) Advertisement inserted on behalf of clients requiring staff or wishing to acquire or dispose of business or property.
 - 3.8.1(c) Advertisement for the sale of a business or property by a member acting in a professional capacity as trustee, liquidator or receiver.
- 3.8.2 When advertising for staff, it is desirable that members should avoid the expression such as "a well-known firm", since this would savour of advertisement. Similar considerations apply to advertisements for articled assistants. The advertisements should not contain any promotional element nor should there be any suggestion that the services offered by the Chartered Accountant or his firm are superior to those offered by other accountants.

¹³ As included under Guidelines for Advertisement pursuant to decision of Council at its 388th Meeting held on 6th and 7th Feb., 2020.