

### **Advisory**

The members are aware that the Council has issued the Website Guidelines in 2001, which have been revised from time to time. The Guidelines, as revised in the 388<sup>th</sup> Meeting of Council held on 6<sup>th</sup> and 7<sup>th</sup> February, 2020, are appearing at page 143 of the Volume-II of Code of Ethics, 2020, which may be accessed at the website of the Institute at <https://resource.cdn.icai.org/60018code-of-ethics-2020vol2.pdf>. The Guidelines are also available at the website of Ethical Standards Board i.e. [esb.icai.org](http://esb.icai.org).

The Clauses (6) and (7) of Part-I of First Schedule to The Chartered Accountants Act, 1949 ("Act") bar solicitation and advertisement, respectively. The Website Guidelines have been formulated by the Council in a manner so as to permit members and Firms to have own Website without hitting the provisions of Clauses (6) and (7).

Further, it is obligatory to comply with the Guidelines of the Council in terms of the provisions of Clause (1) of Part-II of Second Schedule to the Act. The non-compliance with any Guidelines issued by the Council is deemed as professional misconduct in terms of the provisions of above-mentioned Clause.

The reference may also be made to the Announcement issued by the Institute in March, 2014, available on the website of the Institute at [https://www.icai.org/post.html?post\\_id=10584](https://www.icai.org/post.html?post_id=10584), wherein it has been clarified that the members should not share details of Chartered Accountants firms for the purpose of ranking.

**In the above backdrop, it is pertinent to note that following contents and features on the Websites of members and Firms are prohibited**

**:-**

- (1) Mention of Names of clients / Client Logo
- (2) Writing of Firm name in a manner tantamounting to Logo/Monogram
- (3) Mention of Professional Fees, or fact of providing services free of charge
- (4) Using Photographs other than passport style, including Event galleries of Photographs
- (5) Use of expressions such as "Leading Firm"/"Best Firm"/ "Top Firm"
- (6) Claiming to have liasoning with Government offices
- (7) Mention of activities forming other business or occupation, which are not allowed to members in practice e.g. Real Estate, Health , etc.
- (8) Mention of activities forming other business or occupation allowed to members in practice e.g. reference of Books authored, teaching activities by the member concerned, etc. (since the website can be utilized for mentioning professional services of members only, and not of other business /occupation carried out by him)
- (9) Mention of activities which exceed the purview granted to members in practice e.g. "Arrangement of Loans" (the members in practice are permitted to act as Financial Adviser in terms of Regulation 191 of Chartered Accountants Regulations, 1988)
- (10) Links of organizations which do not fall under permitted categories e.g. of a commercial Company
- (11) Videos other than educational videos e.g. Firm profile, canvassing for Elections etc.
- (12) Mentioning subjective claims e.g. "having presence/associates in big cities", "have well equipped Conference Room", "best quality services in the market" etc.
- (13) Mentioning CSR contribution / donation done by the Firm
- (14) Mentioning any kind of affiliation with any national or international organisation e.g. United Nations
- (15) Mention of any award(s) as may have been given to the CA Firm
- (16) Mention of any kind of grading granted to the Firm by any organization (including a Regulator) or a survey agency e.g. "Tier 2 Firm"
- (17) Mentioning of a particular role instead of professional service e.g. "Training" (which may be provided to existing clients w.r.t a professional service, but cannot be mentioned as a service)

- (18) Professional services of the Firm mentioned in push mode/ the website running on a push model of technology
- (19) Mention of media coverage of Firm
- (20) Mention of association of the member with the Institute e.g. as a Special Invitee in a Committee of the Institute
- (21) Mentioning testimonial with client name
- (22) ISO Certification or any other certification or accreditation (it is allowed for CA Firms to have ISO certification, but the same cannot be mentioned)
- (23) Using Logo of a Government Department or scheme e.g. of Startup India
- (24) Mention of updates which do not fall under the category of professional updates e.g. relating to movies, National and International News
- (25) Mention of empanelment with any organisation, whether for Audit or any other assignment
- (26) Mention of engagement of the Firm in social activity(ies)
- (27) Mention of features like "why choose us" on the website
- (28) Mentioning association/reference of any other Firm(s) , wherein the proprietor or partner of the Firm may be partner
- (29) Advertisement of any commodity, service or entity.

It may be noted that the above list is not exhaustive.

In order that the members remain in the purview of the provisions of the Act and Code of Ethics, the members are hereby advised to align their websites with the Website Guidelines and remove all such contents and features which are not in consonance with the said Guidelines.

**Acting Secretary, ICAI**  
**14.10.2020**