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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CORRIGENDUM

New Delhi, the 18th February, 2025

F. No. 1-CACAF/M&D-FA/2025.—In the Notification No. 1-CACAF/M&D-F/2025 dated 23rd January, 2025 published in Part III- Section 4 of the Gazette of India, Extraordinary No.66 dated 24th January, 2025 of the Institute of Chartered Accountants of India containing ICAI (Merger and Demerger of CA Firms) Guidelines, 2024, certain formatting/alignment errors were noticed in English version. These errors as per details given below, are hereby rectified by way of this Corrigendum: -

- Page 24- In the table, column 4 Seniority, is not aligned properly,
 - In row 1 under Seniority, the words appearing as “**Date of establishment**” be read as “**Date of establishment will be 2002.**”
 - In row 2 under Seniority, the words appearing as “**Date of establishment**” be read as “**Date of establishment will be 2005.**”
- Page 32- In the table, for point III ‘Partnership Firms’, the words in column 1 against point (a) appearing as “**irm consisting of two partners- If one of the partners retires/dies and if the remaining partner continues either as sole proprietor or in partnership with others**” be read as

“Firm consisting of two partners- If one of the partners retires/dies and if the remaining partner continues either as sole proprietor or in partnership with others.”

3. Page 33- In the table, for point IV ‘Merger and Amalgamation of two or more firms’, the words in column 2 against point 1 appearing as **“hange of name from the date of approval”** be read as **“Change of name from the date of approval.”**
4. Page 33- In the table, for point IV ‘Merger and Amalgamation of two or more firms’, the words in column 2 against point 2 appearing as **“here is no change in the date of establishment. The old trade/firm name will be frozen in the Institute’s records based on the request received and unfreeze of the name will also be done on request basis”** be read as **“There is no change in the date of establishment. The old trade/firm name will be frozen in the Institute’s records based on the request received and unfreeze of the name will also be done on request basis.”**

CA. (Dr.) JAI KUMAR BATRA, Secy.
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