

Procedure for filing Complaint

(1) A complaint under section 21 of the Act against a member or a firm shall be filed in **Form I**, in triplicate before the Director in person or by post or courier:
Provided that the complaint sent by post or courier under this sub-rule shall be deemed to have been presented to the Director on the day on which it is received in the Directorate.

(2) A complaint filed by or on behalf of the Central Government or any State Government, shall be authorized by an officer holding a post not below the rank of a Joint Secretary or equivalent and shall be signed by an officer holding a post not below the rank of an Under Secretary or equivalent in the Central or State Government, as the case may be.

(3) A complaint filed by or on behalf of any statutory authority, such as Reserve Bank of India or Securities and Exchange Board of India, shall be authorised by an officer holding a post equivalent to the post of Joint Secretary in the Government of India and shall be signed by an officer holding a post not below the rank of an Under Secretary or equivalent in the Central or State Government, as the case may be.

(4) A complaint filed by or on behalf of a company or a firm, shall be accompanied by a resolution, duly passed by the Board of Directors of the company or the partners of the firm, as the case may be, specifically authorizing an officer or a person to make the complaint on behalf of the company or the firm.

Explanation - In the case of a bank or financial institution, the general resolution or power of attorney authorizing an officer holding a particular position to file complaints on behalf of the bank or financial institution, shall be deemed to be the specific resolution passed by the bank or financial institution concerned, for the purposes of these rules.

(5) In case of complaints filed by any Government, statutory authority, bank or financial institution, a change in the name of complainant at any later stage, shall be duly supported by a specific authorization made by an officer holding a post equivalent to that of the original complainant.

Fee for filing Complaint.-

Every complaint, other than a complaint filed by or on behalf of the Central Government or any State Government or any statutory authority, shall be accompanied by a fee of **Rs 2,950/-** (including 18% GST on Rs. 2,500/-).

The fee shall be paid in the form of a demand draft drawn on any bank in India in favour of the Institute of Cost Accountants of India payable at New Delhi.

Address:-

Director (Discipline)
The Institute of Cost Accountants of India
CMA Bhawan, 3, Institutional Area, Lodhi Road New
Delhi- 110003

Information.-

1. Any written information containing allegation or allegations against a member or a firm, received in person or by post or courier, by the Directorate, which is not in Form I under sub rule (1) of rule 3, shall be treated as information received under section 21 of the Act and shall be dealt with in accordance with the provisions of these rules.
 2. An anonymous information received by the Directorate will not be entertained by the Directorate.
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FORM I

[See sub-rule (1) of Rule 3]

1.	Name of the Complainant: (with membership number, if member of Institute of Cost and Works Accountants of India)	" "
2.	Name of the member/firm against whom complaint is being made: (with membership number/registration number of the firm, if known)	
3.	Latest address of the complainant for communication	Pin Code:
4.	Last available professional address of the member or the firm against whom the complaint	Pin Code:
5.	Particulars of allegation(s) serially numbered together with corresponding clause/part of the relevant Schedule(s), or Particulars of allegation(s) serially numbered together with clause/part of the relevant Schedule(s) under which the alleged acts of commission or omission or both would fall	1. 2. 3. 4. 5.
6.	Particulars of evidence(s) adduced in support of the allegation(s) made
7.	Name(s) of person who have knowledge of the facts of the case	

Date

Place:

Signature of the Complainant

Verification

I,, the Complainant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the.....day of.....20.....at.....

Date:

Place:

Signature of the Complainant

