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दि इंस्टीट्यूट ऑफ कॉस्ट एण्ड वर्क्स
एकाउन्टेंट्स ऑफ इण्डिया
अधिसूचना

कोलकाता, 17 नवम्बर, 2008

सं. सीडब्ल्यूआर (1) 2008.—चूकि कॉस्ट एंड वर्क्स एकाउन्टेंट्स रेगुलेशन, 1959 में आगे और संशोधन करने के लिए कॉस्ट एण्ड वर्क्स एकाउन्टेंट्स एक्ट, 1959 (1959 का 23) की धारा 39 की उप-धारा (3) द्वारा यथा अपेक्षित रेगुलेशन का मसौदा दिनांक 7 अगस्त, 2008 को भारत के राजपत्र, भाग III, खण्ड 4 में इंस्टीट्यूट ऑफ कॉस्ट एण्ड वर्क्स एकाउन्टेंट्स ऑफ इण्डिया की अधिसूचना संख्या सीडब्ल्यूआर (1) 2008 के द्वारा प्रकाशित किए गए थे जिनमें इससे प्रभावित होने की संभावना वाले सभी व्यक्तियों से उक्त राजपत्र की प्रतियां जनता को उपलब्ध कराए जाने की तारीख के 45 दिनों की समाप्ति से पूर्व आमंत्रित किए गए थे;

और चूकि उक्त राजपत्र की प्रतियां 13 अगस्त, 2008 को जनता को उपलब्ध करा दी गई थीं;

और चूकि संस्थान को कोई आपत्ति एवं सुझाव नहीं मिले थे, और संस्थान की परिषद् द्वारा उन पर विचार कर लिया गया था;

इसलिए, अब कॉस्ट एंड वर्क्स एकाउन्टेंट्स एक्ट, 1959 (1959 का 23) की धारा 39 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् केन्द्र सरकार के अनुमोदन से कॉस्ट एंड वर्क्स एकाउन्टेंट्स रेगुलेशन, 1959 में आगे और संशोधन करने के लिए एतद्द्वारा निम्नलिखित रेगुलेशन बनाती है, अर्थातः—

1. (1) ये विनियम दि कॉस्ट एंड वर्क्स एकाउन्टेंट्स (संशोधन) विनियम, 2008 के नाम से जाने जाएंगे।

(2) ये विनियम सरकारी राजपत्र के अंतिम प्रकाशन की तिथि से प्रभावी माने जाएंगे।

2. दि कॉस्ट एंड वर्क्स एकाउन्टेंट्स विनियम, 1959 में,—

(i) विनियम 19 के लिए निम्नलिखित प्रतिस्थापित होंगे,

नामतः :—

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“19. परीक्षा लेने की पात्रता.—इंस्टीट्यूट के परीक्षा पाठ्यक्रम का नामांकन पंजीकृत विद्यार्थियों तक ही सीमित होगा, जो सैद्धांतिक और अभ्यासिक प्रशिक्षण, जिनका काउंसिल द्वारा प्रबंध, अनुमोदित या निर्दिष्ट होगा, के तहत जरूरी होगा और समय-समय पर काउंसिल द्वारा तय किये गए शुल्क का भुगतान करना होगा।”;

(ii) विनियम 20 के लिए निम्नलिखित प्रतिस्थापित होंगे नामतः—

“20. पंजीकरण की शर्तें.—प्रत्येक व्यक्ति जो पंजीकृत विद्यार्थी के रूप में आवेदन करता है, के लिए जरूरी होगा,—

(i) फार्म “I” में आवेदन करना ;

(ii) काउंसिल की संतुष्टि के लिए साक्ष्य प्रस्तुत करना कि वह निम्नलिखित एक में योग्यता रखता है:—

(क) इन विनियमों के अधीन आधार पाठ्यक्रम परीक्षा पास कर ली है; या

(ख) काउंसिल द्वारा मान्यता प्राप्त किसी विश्वविद्यालय या समकक्ष स्नातक परीक्षा पास कर ली है या बैठा है;

प्रदत्त है कि अभ्यर्थियों का पंजीकरण जोकि स्नातक परीक्षा में बैठा है, अनंतिम है और पंजीकरण की तारीख से छह मास के अंदर पास अंक-विवरणिका या पास सर्टिफिकेट प्रस्तुत करने के उपरांत नियमित किया जाएगा;

आगे प्रदत्त है कि अमुक अभ्यर्थी छह माह की अवधि के अन्दर उक्त प्रमाण प्रस्तुत करने में असमर्थ रहता है तो उसका अनंतिम पंजीकरण रद्द कर दिया जाएगा और उसके द्वारा अदा किया गया शुल्क वापिस नहीं किया जाएगा एवं सैद्धांतिक शिक्षा अनुभव और पात्रता परीक्षा जोकि उसके द्वारा पास की गई, का लाभ नहीं दिया जाएगा।”;

(iii) विनियम 20क और 20ख के लिए निम्नलिखित प्रतिस्थापित होंगे, नामतः :—

“20क. आधार पाठ्यक्रम में प्रवेश.—प्रत्येक व्यक्ति जोकि आधार पाठ्यक्रम के लिए काउंसिल द्वारा निर्धारित फार्म में आवेदन कर रहा है और काउंसिल की संतुष्टि के लिए साक्ष्य प्रस्तुत करने के प्रयोजन से कि उसने—

(1)

THE INSTITUTE OF COST AND WORKS

ACCOUNTANTS OF INDIA

NOTIFICATION

Kolkata, the 17th November, 2008

No. CWR (1) 2008.—Whereas the draft regulations further to amend the cost and works accountants regulations, 1959, were published as required by sub section (3) of section 39 of the Cost and Works Accountants act, 1959 (23 of 1959) in the Gazette of India, part III, section 4 dated the 7th August, 2008 vide the Institute of Cost and Works Accountants of India notification no. CWR(1) 2008, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of 45 days of the date on which copies of the said Gazette were made available to the public;

And whereas copies of the said Gazette were made available to the public on the 13th August, 2008;

And whereas no objections and suggestions were received by the Institute and the same were considered by the Council of the Institute;

Now, therefore, in exercise of the powers conferred by the sub-section (1) of section 39 of the Cost and Works Accountants Act, 1959 (23 of 1959), the Council with the approval of the Central Government hereby makes the following regulations further to amend the Cost and Works Accountants Regulations, 1959, namely:-

1. (1) These regulations may be called the Cost and Works Accountants (Amendment) Regulations, 2008.

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

2. In the Cost and Works Accountants Regulations, 1959, -

(i) for regulation 19, the following shall be substituted, namely: —

“19. Eligibility to take examinations.— Enrolment for the examination's course of the Institute shall be restricted to Registered Students, who shall be required to undergo such theoretical and practical training as the Council may arrange, approve or stipulate and pay such fees for the same as may be fixed by the Council from time to time.”;

(ii) for regulation 20, the following shall be substituted, namely: —

“20. Conditions for registration.— Every person applying for registration as a registered student shall be required, —

(i) to make an application in Form ' I ' ;
(ii) to produce evidence to the satisfaction of the Council that he possesses one of the following qualifications :—

(a) passed the Foundation Course Examination prescribed under these regulations; or

(b) passed or appeared in a degree examination under any University or equivalent as recognised by the Council:

Provided that the registration for the candidates who have appeared in a degree examination shall be provisional and be regularized after submission of pass mark sheet or pass Certificate, within six months from the date of registration:

Provided further that if such candidate fails to produce such proof within a period of six months, his provisional registration shall be cancelled and all the fees paid by him shall not be refunded and no credit shall be given for the theoretical education undergone and eligibility test passed by him.”;

(iii) for regulations 20A and 20B, the following shall be substituted, namely:—

“20 A. Admission to the Foundation Course. — Every person applying for admission in the Foundation Course shall be required to apply in a Form prescribed by the Council for the purpose and produce evidence to the satisfaction of the Council that he has —

(a) completed seventeen years of age on the date of forthcoming Foundation Course Examination;

(b) passed the Senior Secondary School Examination under the 10+2 Scheme of a recognised Board or an Examination recognised by Central Government as equivalent thereto or has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education or any State Board of Technical Education under the authority of the All India Council for Technical Education, or the Diploma in Rural Service Examination conducted by the National Council of Rural Higher Education:

Provided that admission of a student who has appeared in the Senior Secondary Examination under 10+2 scheme or any of the examination equivalent thereto as stipulated shall be provisional and be regularised after submission of pass mark sheet or pass Certificate within six months of admission to the Foundation Course:

Provided further that if such candidate fails to produce such proof within a period of six months, his provisional registration shall be cancelled and the fees paid by him shall not be refunded and no credit shall be given for the theoretical education undergone and eligibility test passed by him.

20B. Eligibility and Contents of the Course of the Foundation Course Examination. —

(a) Eligibility. — A candidate shall not be eligible for the Foundation Course Examination unless —

(i) he has been admitted to the Foundation Course under regulation 20A and has been enrolled for undergoing postal or oral or e-learning tuition for at least six months prior to the month in which such examination commences;

(ii) he produces a Certificate from the Director of Studies or the Head of the Coaching Administration, by whatever name designated, or from the head of the institution recognised by the Council, as the case may be, to the effect that he has undergone satisfactorily a course of Postal or Oral or e-learning tuition for the Foundation Course Examination.

(iii) he makes an application in the form approved by the Council, at least sixty days prior to the commencement of the examination:

Provided that the Council may extend the said period for not more than ten days with such late fee as it thinks fit.

(iv) he furnishes fee for the examination as may be fixed by the Council from time to time.

(b) Contents of the Course. — The Council shall decide the contents of the course for Foundation Course Examination from time to time.”;

(iv) in regulation 20C, the sub-regulation (4) shall be omitted;

(v) for regulation 21, the following shall be substituted, namely : -

“21. Registration Fee. — Every person applying for registration shall pay the student registration fee of five hundred rupees.”;

(vi) in regulation 25, in sub-regulation (2), the proviso shall be omitted;

(vii) for regulation 30, the following shall be substituted, namely : —

“30 (1) Levels of Intermediate Examination.— (a) The Intermediate Examination shall include—

- (i) the programme of study for Accounting Technicians, Group-I and Group-II levels; or
- (ii) the programme of study for Group-I and Group-II levels:

Provided further that a candidate may appear simultaneously for all the three levels or for any of the levels at one time.

(2) Conditions for appearance in the examination: A registered student may appear in any of the levels or all the levels—

(a) after obtaining a valid Coaching Clearance Certificate from the Director of studies or the Head of the Coaching Administration, by whatever name designated, or from the head of the institution recognised by the Council, as the case may be, to the effect that he has undergone

satisfactorily a course of Postal or Oral or e-learning tuition for the levels for which he is applying;

(b) after completion of such training including Computer Training, as may be decided by the Council from time to time for each level or levels combined together;

(c) after completion of such practical training as may be decided by the Council from time to time for each level or levels combined together; and

(d) makes an application in the Form approved by the Council, at least sixty days prior to the commencement of examination alongwith such fees as may be decided by the Council from time to time:

Provided that the Council may extend the said period for not more than ten days with such late fees as it thinks fit.

(3) Holding of examination— The Council shall hold examinations of each level at least twice a year on the dates decided by the Council:

Provided that the examinations committee may on receipt or being in possession, of any information against any candidate regarding guilty of misconduct or using unfair means during the examination or misbehaving in any manner in the examination hall decline to admit him to any examination after giving him an opportunity to explain his conduct and after holding such enquiry for the purpose as it may consider necessary.”

(viii) for regulation 31, the following shall be substituted, namely : —

“31. Contents of the Courses.—The contents of the courses for Intermediate and Final examinations and for each of the levels shall be decided by the Council from time to time.”;

(ix) in regulation 32—

(a) for sub-regulation (1), the following shall be substituted, namely:—

“32. Exemption from the papers for appearing in Intermediate Examination.— (1) In case of candidates registered as students on or after the revised syllabus becomes effective, the Council may decide the individual paper from which exemption may be granted to students who have passed such examination of any University or professional institutes or professional bodies or on reciprocal basis of such University or professional institutes or professional bodies in India or abroad as may be recognised by the Council in this behalf.”;

(b) for sub-regulation (3), the following shall be substituted, namely :—

“(3) The Institute may decide giving exemptions to candidates for any examination conducted by it for any of the levels or papers already passed by a candidate for which examinations were conducted by the Institute, on the basis of such guidelines as may be decided by the Council.”;

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(x) for regulation 33, the following shall be substituted, namely: —

“33. Enrollment and fees for Final Examination.— (1) The Final Examination shall have two levels namely, Group III and Group IV:

Provided that a candidate may appear simultaneously for both the levels or any of the level at one time.

(2) A candidate can appear in any of the Group-III and Group-IV or both if he is a registered student and has passed the Intermediate Examination of the Institute,—

(a) after obtaining a valid coaching clearance certificate from the Director of Studies or the Head of the Coaching Administration, by whatever name designated, or from the head of the institution recognised by the Council, as the case may be, to the effect that he has undergone satisfactorily a course of Postal or Oral or e-learning tuition for the Group(s) for which he is applying;

(b) after completion of such training including Practical and Computer Training, as may be decided by the Council from time to time for each level or levels combined together; and

(c) makes an application in the Form approved by the Council, at least sixty days prior to the commencement of examination along with such fees as may be decided by the Council from time to time:

Provided that the Council may extend the said period for not more than ten days with such late fees as it thinks fit.

(3) Holding of examination.- The Council shall hold examinations of each level at least twice a year on the dates decided by the Council:

Provided that the examinations committee may on receipt or being in possession, of any information against any candidate regarding guilty of misconduct or using unfair means during the examination or misbehaving in any manner in examination hall decline to admit him to any examination after giving him an opportunity to explain his conduct and after holding such enquiry for the purpose as it may consider necessary.”;

(xi) regulation 34 shall be omitted.

(xii) In regulation 35,-

(a) for sub-regulation (1), the following shall be substituted, namely :—

“35. Exemption from the papers for appearing in Final Examination.— (1) The Council may decide the individual paper from which exemption may be granted to students who have passed such examination of any University or professional institutes or professional bodies or on reciprocal basis of such University or professional institutes or professional bodies in India or abroad as may be recognised by it in this behalf.”;

(b) for sub-regulation (3), the following shall be substituted, namely : —

“(3) The Institute may decide giving exemptions to candidates for any examination conducted by it for any of the levels or papers already passed by a candidate for which examinations were conducted by the Institute, on the basis of such guidelines as may be decided by the Council.

(4) A candidate who has obtained exemption or obtained the benefit of carry forward of marks in any of the paper of the Final examination under old syllabus shall be entitled to exemption only in the corresponding equivalent papers of Final examination under the revised syllabus:

Provided that the benefit of carry forward of marks by virtue of the result of any examination under old syllabus shall not be available in any paper of Final examination under revised syllabus.”;

(xiii) regulation 36 shall be omitted;

(xiv) regulation 37 shall be omitted;

(xv) for regulation 39, the following shall be substituted, namely : —

“39. Candidates to be supplied with Admission Cards.— An admission card stating the place, dates at which the candidate will be required to present himself for examination shall be sent to each candidate at the address given by him in his application so as to reach him not less than seven days before the date of commencement of the examination and the same may also be hosted on the website of the Institute not less than seven days before the date of commencement of the examination.” ;

(xvi) for regulation 40, the following shall be substituted, namely: —

“40. Examination certificate.—Every candidate passing any of the levels of Intermediate or Final Examination shall be furnished with a Certificate to that effect in Form ‘J’.” .

KUNAL BANERJEE, President

[ADVT III/IV/Exty./71/08]

Note : Principal regulations were published in The Gazette of India vide number GSR 611 dated 25th May, 1959 and amended vide-

1. Notification number CWR(2)/69 dated 8th May, 1969
2. Notification number CWR(2)/70 dated 25th May, 1970
3. Notification number CWR(2)/70 dated 22nd January, 1972
4. Notification number CWR(1)/81 dated 6th January, 1981
5. Notification number CWR(1)/88 dated 31st January, 1989
6. Notification number CWR(1)/93 dated 25th September, 1993
7. Notification number CWR(1)/2002 dated 26th June, 2002
8. Notification number CWR(1)/2002 dated 27th March, 2003