



Rules governing Advisory Services of the Technical Cell of the Institute

The Technical Cell of the Institute has decided to render **Advisory Services** to the Industry and Members of the Institute to cater to their specific requirements. This could be a path breaking initiative by the Technical Cell in providing the much needed and sought for authenticated opinion of the experts from the Institute.

The rules governing the Advisory Services of Technical Cell are appended hereunder:

1. Technical Cell shall take up matters relating to the Cost Accounting and / or Auditing Principals and allied matters, Cost determination and interpretations of “Cost” and “Revenues”, and such other relevant issues. This will cover Industry specific matters, and relevant operational issues.
2. Companies, Stakeholders and members of the Institute are not encouraged to send general queries to Technical Cell, for which another mechanism / helpdesk is available in the Institute “Response to the professional queries of members.”
3. Matters relating to taxation and interpretation of laws, matters before an appropriate Department of the Government etc. shall not be taken up by the Technical Cell. Similarly hypothetical cases will not be considered by the Technical Cell.
4. Matters relating to legal, disciplinary and matters involving professional misconduct etc. shall not be entertained by the Technical Cell in any condition.
5. Matters related to issues which are sub-judiced in any court of law shall not be entertained by the Technical Cell.
6. Matters should be referred in clear and unambiguous language and should contain all relevant facts and information, which may assist the Technical Cell in forming its opinion. The sender should provide the background of the industry or the business to which the matter relates.
7. The sender may suggest his view or opinion in the matter referred to, and the Technical Cell will consider the same but will not be restricted by such views or opinion.
8. The sender will have to present additional information or relevant facts relating to the matter on requirement of the Technical Cell.



9. Identification of the entity, to which the matter relates, shall not be revealed to anyone by the Technical Cell, if so requested by the querist.
10. Matters received from the members of the Institute shall be accompanied by the membership number of member.
11. The sender shall give a signed declaration that the matter sent is not sub-judiced in any court of law.
12. The Technical Cell will take all necessary steps to respond to the matter within **30 days** of receiving the matter. However depending on the nature and implication of the matter, the Technical Cell may take more time to form its opinion, which shall be intimated to the sender by the Technical Cell beforehand.
13. The matter to be resolved along with all relevant facts and required attachments shall be sent by the sender to the Secretary, Technical Cell at technicalcell@icmai.in or hardcopy of all the documents can also be sent to The Secretary, Technical Cell of the Institute, Institute of Cost Accountants of India, 4th Floor, 3, Institutional Area, Lodhi Road, New Delhi – 110003.
14. Technical Cell reserves the right to decline taking up any matter without assigning the reason for declining the same. In such a case the fee received shall be refunded to the sender.
15. Technical Cell shall have all the rights of reproduction of the matter and the opinion given thereon. Technical Cell may publish the matter alongwith its opinion without disclosing the identity of the sender and / or the entity, in Management Accountant Journal or any Guidance Note or any Technical Paper/ Publication of the Institute.
16. Any views expressed or opinion given by the Technical Cell shall represent the views and opinion of the Technical Cell member/s and shall not form the official opinion of the Council or the Institute.

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