

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI

F.No.A.R.(Audit)/2008/7765

Dated:- 17/1/2011

CIRCULAR

In pursuance of approval of Registrar, Co-operative Societies, Govt. of N.C.T. of Delhi vide u.o.no.2477/RCS/ dated 10.11.2010, the norms regarding categorization of CA/CA firms, circulated earlier vide no. AR/Audit/2010/1640 dated 03.03.2010 and no. AR/Audit/2010/ 2376 dated 23.04.2010 is hereby modified. The Revised norms for categorization of CA/CA firms would be as under: -

CATEGORY	REVISED NORMS OF CATEGORISATION OF CA/CA FIRMS.
A	5 fellows and at least 2 partners having experience of more than 10 years. No limit
B	3 fellows and at least 2 partners having experience of more than 10 years. Below Rs.5 Crores.
C	2 fellows and at least 1 partner having experience of more than 10 years. Below Rs.3 Crores.
D	2 fellows and at least 1 partner having experience of more than 5 years. Below Rs.2 Crores.
E	Single FCA. Below 1 Crore.
F	All Associate CAs. Below 50 lacs.

(YOGI RAJ)
DEPUTY REGISTRAR (AUDIT)

Copy forwarded to the following for information and further necessary action to:-

1. The Chairman, Northern India Regional Council of India, ICAI Bhawan, 5th Floor, Annexe, Indraprastha Marg, New Delhi.
2. The CEO, Delhi Coopertive Union, Dariya Ganj, Delhi.
3. A.R. Computer Cell. O/o RCS, with the direction to place the circular on the website of department under **IMPORTANT CIRCULAR.**

4. PA to RCS, O/o RCS, Parliament Street, New Delhi.
5. PA to JR (Audit), O/o RCS, Parliament Street, New Delhi.
6. Guard file.
7. Notice Board.

316/c.c
18/1/11
P. Singh
No. do keep
Dr. 21/1