

Chartered Accountants Act, 1949

Section 22 - Professional or Other Misconduct Defined

²[22. Professional or other misconduct defined.--

For the purposes of this Act, the expression "professional or other misconduct" shall be deemed to include any act or omission provided in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.

1. Footnote under Section 21.

2. Substituted by the Chartered Accountants (Amendment) Act, 2006, dated 22nd March, 2006. Prior to substitution, it read as under:-

"¹**22. Professional misconduct defined.--**

For the purposes of this Act, the expression "professional misconduct" shall be deemed to include any act or omission specified in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Council under sub-section (1) of Section 21 to inquire into the conduct of any member of the Institute under any other circumstances."