

Chartered Accountants (Amendment) Act 2006

Section 2 - Amendment of Section 2

In the Chartered Accountants Act, 1949 (38 of 1949) (hereinafter referred to as the principal Act), in section 2,-

(I) in sub-section (1), -

(i) after clause (a), the following clauses shall be inserted, namely:-

'(aa) "Authority" means the Appellate Authority constituted under section 22A;

(aaa) "Board" means the Quality Review Board constituted under section 28A;';

(ii) after clause (e), the following clause shall be inserted, namely:-

'(ea) "notification" means a notification published in the Official Gazette;';

(iii) after clause (h), the following clauses shall be inserted, namely:-

'(ha) "specified" means specified by rules made by the Central Government under this Act;

(hb) "Tribunal" means a Tribunal established under sub-section (1) of section 10B;

(II) in sub-section (2), in the Explanation, for the words "training of articled clerks", the words "training of articled assistants" shall be substituted.