

**The rules regarding Condonation of delay in submission of
Forms related to various regulations of the Chartered
Accountants Regulations, 1988**

Documents to be submitted in case of delay in submission of following Forms:

Sr. No.	Description	Period of Delay	Documents to be submitted
1	Submission of form 103 for Registration of articles (Regulation 46(2)/69(2), 46(3))	Beyond 30 days and upto one year	(i) Original deed of agreement executed in form 102 (ii) Work diary / attendance record (iii) Stipend proof (Pass Book/Bank Statement)
2	Submission of form 107 for Registration of supplementary articles (Regulation 50 / 71)	Beyond 60 days and upto 6 months Beyond 6 months Condonation of delay cannot be condoned	(i) original agreement executed in form 107 supplementary deed (ii) work diary / attendance record (iii) stipend proof (Pass Book/Bank Statement)
3	Submission of form 108 for completion of articles (Regulation 61 / 75)	Beyond 30 days and upto 3 years Beyond 3 years	No documents are required to be called for and verified Anyone of the following (i) Work Diary (ii) Stipend Proof (Pass Book/Bank Statement) (iii) Attendance proof (iv) Details of work done
4	Submission of form 18 for Registration of Firm (regulation 190(4) (7))	Beyond 6 months	For delay beyond 6 months the following documents are to be called for and verified Condonation will be on case to case basis (i) Certified copy of original partnership Deed (ii) Self Declaration by all the partners in the approved format (iii) Income-tax return filed by the firm alongwith Profit and Loss A/c, Balance Sheet of the firm certified by an Chartered Accountant

Joint Secretary

M & SS

09.01.2017