রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, অক্টোবর ৮, ২০২৫

[বেসরকারি ব্যক্তি এবং কর্পোরেশন কর্তৃক অর্থের বিনিময়ে জারীকৃত বিজ্ঞাপন ও নোটিশসমূহ]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH (ICAB)

NOTIFICATION

Date: 06 October 2025

No. ICAB/ENF/2025/280/05 (G.N): In exercise of power conferred by clause (1) of Article 28 of the Bangladesh Chartered Accountant Order 1973 (P. O. NO. 2 of 1973), the following certain amendments and additions to the Institute of Chartered Accountants of Bangladesh Bye-laws, 1973 (as amended upto 31 August 2023) are hereby given to insert and to publish the same.

(1) Amendment to Bye Law 129

The Bye law 129 (1) shall be replaced by the following:

(1) It shall be the duty of the Investigation and Disciplinary Committee to consider the facts or complaint laid before it under the provisions of last preceding Bye-law and where it is of the opinion that the facts or complaint require Investigation, it shall forthwith give to the member or Articled student notice of its intention to consider the complaint. The Investigation and Disciplinary Committee shall give the member of Articled student with a notice of not less than seven (7) days, offering an opportunity to be heard. If the

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member or Articled student so wishes, they may be represented before the Committee by counsel, a solicitor, or a member of the Institute. The Investigation and Disciplinary Committee shall thereafter report to the council the result of its enquiry and, if necessary, recommend appropriate disciplinary action, on the basis of guidelines as may be prescribed by the Council from time to time.

(2) Amendment to Bye Law 130:

The Bye Law 130(2) shall be replaced by the following:

(2) If on receipt of such report the Council finds that a complaint has been proved, it shall record a finding to that effect. Before passing any order against the member or Articled student, the Council shall provide an opportunity to be heard-either in person or through counsel, a solictor, or a member of the Institute—by giving not less than seven (7) days' notice and may thereafter, keeping in view of the recomendations of the Investigation and Disciplinary Committee, make any of the following orders, namely:"

(a) reprimand the member or the Articled student with or without monetary penalty as the Council in its discretion may decide; or

(b) Suspend, with or without monetary penalty, member from practice as public accountant or otherwise or a period not exceeding 05 (five) years and cancel his certificate of practice accordingly, as the Council thinks fit; or

(c) exclude the member from membership; or

(d) direct the cancellation of, or extend the preiod of articleship, or that any period already served under such articleship shall not be reckoned as such service for the purpose of relevant clause of Bye-law 117 and a person whose articleship has been so cancelled under this Bye-law shall not, except with the permission of the Council, be retained or taken as an Articled student by a member of the Institute; or

(e) require the complaint to pay monetary penalty as may be decided by the Council in its discretion if the complaint is proved to be baseless or unfounded or malicious; and

(3) Amendment to Bye Law 136:

The Bye Law 136 shall be replaced by the following:

(1) At each annual meeting, the members shall appoint two Chartered Accountant firms (Audit Firms), at such remuneration, if any, as may be determined at the meeting. No firm in which a Council member is a partner, or with which a Council member has any relationship, shall be eligible for appointment as a Chartered Accountant firm (Audit Firm). In the event of any vacancy occurring in the office of Chartered Accountant firm (Audit Firm) between two annual meetings or in the event of a vacancy not being filled at an annual meeting, the said vacancy may be filled by the Council at a meeting summoned with notice of the object:

Provided that during such vacancy the continuing Chartered Accountant firm (Audit Firm) may act alone.

(2) The Chartered Accountant firms (Audit Firms) shall retire at the next annual meeting after their appointment, but shall be eligible for re-appointment.

(3) The Chartered Accountant firms (Audit Firms) shall be nominated by two members of the Institute and such nomination shall be signed by the members nominating and by the candidates and must reach the office of the Institute at least five weeks before the annual meeting. The Chartered Accountant firms (Audit Firms) who are in office shall be deemed to be nominated at each annual meeting unless they have intimated their desire to the Chief Executive Officer for not to be re-elected. Notice shall be given to members and specifically to the retiring Chartered Accountant firms (Audit Firms) of the names of all other Chartered Accountant firms (Audit Firms) nominated for appointment.

By order of the council

SHUBHASHISH BOSE
Chief Executive Officer-ICAB

মোহাম্মদ আবু ইউসুফ, উপপরিচালক (উপসচিব), বাংলাদেশ সরকারী মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
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