

Form "117"

[See Regulation 190(1)]

The Institute of Chartered Accountants of India

Form of Application for Approval of a Trade or a Firm Name

--

1. Proposed Trade / Firm Name *(in order of preference)*

1st.

SREEPRAKASAN & CO

2nd.

PRAKASAN & CO

3rd.

4th.

**Other
Firm
Name.**

**Alternat
e Firm
Name.**

2. Name(s) of the proprietor / Partners of the firm; with his / their membership number(s)
(The names should be given as entered in the Register of Members)

1. Name SREE PRAKASAN V

Mem. No 023764

3. Address of the Head Office

FLAT NO 5J

VKL SANTHI HOMES

NEAR SANTHIGIRI ASHRAM

SANTHIGIRI P O

City THIRUVANANTHAPURAM **State Code** KL

Pin 695589 **Phone No. with STD Code** /

Country INDIA

Email Id VSREEPRAKASH@GMAIL.COM

Mobile No. 6282953246

OTP declaration status of the Proprietor / Partners of the firm with the membership number(s)

1.



OTP Status

Membership No : 023764

Place THIRUVANANTHAPURAM

Date 05/01/2025

Instruction for filling the Form No. 117:-

1. Please apply the firm names according to your name/middle name/surname which is currently appearing in our records (see Regulation 190 below).
2. If you are taking the initials of the proprietor/partner(s) name/surname, you should apply with space in between all the initials/alphabets.
3. Dot (.) is not permissible between all the initials in the CA firm name.
4. Part of the name means, either, first name, middle name or surname.
5. Please note that the suffix "& Co", "& Company", "and Co", "and Company" are the same. Similarly suffix "& Associates", "and Associates", "Associates" are the same. Hence, alternate suffix cannot be considered for firm name approval.

Regulation 190 of the Chartered Accountants Regulations, 1988

Register of Offices and firms

- (1) A Chartered Accountant in practice or a firm of such chartered accountants shall before commencement of practice in a trade name of firm name apply to the Council in the FORM approved by the council for approval to use a trade of a firm name: Provided that a chartered accountant in practice who wishes to practice in his own name need not apply for approval as aforesaid.
- (2) (i) A trade / firm name shall be restricted to the name(s) of the proprietor / partners or a name which is already in use.
(ii) A trade / firm name may include the name(s) of the member(s) as it/they may appear in the Register of Members in the following manner:

- (a) The full Surname of the Member(s); or
- (b) The full first name of the Member(s); or
- (c) The combination of the first name, middle name the initials and / or the Surname of member(s), any expansion thereof; or
- (d) The initials of the first name and full Surname of the member(s); or
- (e) The initials of his/her full name; or
- (f) The full name including the Surname of the member(s); or
- (g) Such distinguishing part of the name(s) as is indicative of the manner in which he/they/is/are commonly known; or
- (h) The combination of name and/or surnames of one or more partners of the firm; or
- (i) Permitting the use as a firm /trade name a part of the name of the proprietor or one or more partners.
- (j) A trade / firm name shall not be allowed where a members seeks to use a part of his surname
- (k) The only suffixes to be allowed in a trade / firm name shall be "&Co." and "&" Associates" or their equivalents. Suffixes "like" & partners" "&Fellows" & others" etc. shall not be allowed.
- (l) A trade / firm name which bears the name of a God/Goddess/Deity and which has no relationship with the name of the member(s) as above, shall not be allowed.
- (m) Descriptive trade firm names shall not be allowed.
- (n) Trade / firm names which smack of publicity shall not be allowed.

Explanation I

The name or surname of the members should normally confirm to the name or Surname as they appear in the Register of Members. If the member is also know by any other name of Surname, this may be allowed to be used on production of an affidavit or other evidence to the satisfaction of the Secretary.

Explanation II

After various permutations and combinations under the above clause (ii) have been exhausted and the member is not able to get firm/trade name in accordance with the same he may be permitted to adopt or coin a firm/trade name out of the name of his / her family members, provided that such name was not already registered by some other members. The term "family" for this purpose means husband/ wife/father/mother/ son/ daughter.

- (3) The Council, may at its discretion, refuse to approve a particular trade or firm name(i) if the same or similar or nearly similar name is already used by a Chartered accountant in practice or a firms of such Chartered Accountants and has been entered in the register of

offices and firms; or (ii) if that name, in the opinion of the Council, is undesirable.

- (4) A Chartered accountant in practice or a firm of such chartered accountants shall within one month of the approval of the trade or firm name, or commencement of practice as the case may be, supply to the Council in the appropriate form particulars regarding his/her office or the firm as the case may be.
- (5) With effect from such date as the Council may decide the particulars regarding offices or firm shall also be furnished by a Chartered Accountant in practice or a firm of such Chartered Accountants whose particulars are already entered in the Register of Firms in the appropriate form as revised by the said Amendment Regulations.
- (6) The Council shall maintain a register of offices and firms and shall register therein the particulars referred to in sub-regulation (4): Provided that the Council may refuse to register a trade or firm name which has not been approved under sub-regulation (2).
- (7) Every time there is a change in particulars referred to sub-regulation (4), the member or the firm, as the case may be, shall within one month communicate it to the Council.
- (8) Where the same trade or firm name has been registered in the past in the register of offices and firms in the case of two or more members or firms, the Council may direct to the member or firm as the case may be, other than one whose name was registered first in the register of offices and firms, to alter the name in such manner as the Council may consider proper and inform the Council of such alteration within six months from the issue of the direction.
- (9) (i) No member shall practice under a trade or firm name which has not been approved under sub-regulation (2).

(ii) No member shall practice under a trade or firm name in respect of which a direction has not been issued under sub-regulation (8) after the expiry of six months from the date of issue of direction.
- (10) Nothing contained in this regulation shall apply to firms of chartered accountants in practice (i) with identical names, if at least on the partners of this firms is common; or (ii) with similar or nearly similar names if they are based on the names of any one more partners of the firm.
- (11) The Executive Committee may, in its discretion, condone the delay in filling the particulars under sub-regulation (4) or sub-regulation (7) in appropriate cases.