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PART II

Statutory Notifications (S.R.O.)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN

NOTIFICATION

Karachi, the 12th September, 2023

PUBLICATION OF FINDINGS AND DECISION OF THE COUNCIL UNDER SECTION 20I OF THE CHARTERED ACCOUNTANTS ORDINANCE, 1961.

S. R. O. 1335(I)/2023.—It was noted that a practicing member of the Institute was engaged in other occupations while being a practicing member of the Institute which results in professional misconduct under the provisions of the Chartered Accountants Ordinance, 1961 and Chartered Accountants Bye-Laws, 1983.

In view of the above, after considering the report of the Investigation Committee, the information and evidence available on record and the submissions made by the member during his hearing, the Council decided to hold the member guilty of professional misconduct under:

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- Clause (10) of Part 1 of Schedule I of the Chartered Accountants Ordinance, 1961 for engaging in any business or occupation other than the profession of Chartered Accountants without permission of the Council so to engage;

- Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not complying with the fundamental principle stated in paragraph 110.1 A 1 (e) (Professional Behavior) of Code of Ethics for Chartered Accountants (Revised 2019) contained in Directive 6.04 of the Institute; and

- Clause (6) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for contravening the provisions of the Chartered Accountants Bye-Laws, 1983.

The Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

[Ref. No. ICAP/INV/000773/106456.]

ABU TALIB HAIDERI,
Secretary.

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