

**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI**

F.No.A.R.(Audit)/2008/2837

Dated:-23/04/2010

CIRCULAR

In pursuance of the approval of Registrar, Cooperative Societies, Govt. of NCT of Delhi vide u.o. no. 836/RCS/ dated 17.04.2010, the norms regarding categorization of CA/CA firms, circulated earlier vide no. AR/Audit/2010/1640 dated 03.03.2010 have been modified. Revised norms would be as under: -

CATEGORY	REVISED NORMS OF CATEGORISATION OF CA/CA FIRMS.
A	5 fellows and at least 2 partners having experience of more than 10 years. No limit
B	3 fellows and at least 2 partners having experience of more than 10 years. Below Rs.5 Crores.
C	2 fellows and at least 1 partner having experience of more than 10 years. Below Rs.3 Crores.
D	2 fellows and at least 1 partner having experience of more than 5 years. Below Rs.2 Crores.
E	Single FCA and All Associate CAs. Below 50 Lacs

**Sd/-
(PRAKASH CHANDRA)
DEPUTY REGISTRAR (AUDIT)**