



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

FORM OF APPLICATION FOR APPROVAL OF FIRM NAME

[The Form will not be processed if (*) marked fields are not filled in] [Fill in Capital Letters]

FORM: M-6

To
The Secretary to the Council of
The Institute of Cost Accountants of India
12, Sudder Street, Kolkata – 700 016

Sir,

I am applying for a Certificate of Practice to practice the profession of Cost Accountancy under Regulation 10 of the Cost and Works Accountants Regulations, 1959.

a) I am giving below in order of preference the Trade Name under which I would like to practice.

Sl.	Trade Name (in order of preference)
1	
2	
3	

b) I intend joining _____, Registration No. _____ an existing Partnership Firm as a Partner thereof after obtaining Certificate of Practice. (Delete if not applicable)

I seek approval of Trade Name under Regulation 108 of the Cost and Works Accountants Regulations 1959 as per (a) above.

Yours faithfully,

Place :

Date :

Signature of Member

Membership No. _____

Salutation	Mr. / Mrs. / Ms. / Dr.	FULL NAME OF THE APPLICANT					
First *							
Middle							
Last *							
Professional Address	Line 1*						
	Line 2						
	Line 3						
	Line 4						
	City *		State		Pincode*		PAN *
ISD Code		STD Code		Phone No.			
Mobile *				Email *			

Guidelines for Names of Firms

1. A Trade name or Firm name shall be restricted to the names of the proprietor or partners or a name which is already in use and may include, and conform to the names of the members as may appear in the Register of Members.
2. A trade name or firm name may be used in the following manners namely:
 - (a) Full surname of the members or full name indicating their surname; or
 - (b) Full first name of the members or initials of full name or first name; or
 - (c) Combination of first name, middle name, initials and surname of the members or expansion thereof; or
 - (d) Distinguishing part of the name as is commonly known; or
 - (e) Combination of name or surnames of the partners; or
 - (f) Part of the name of the proprietor or partners; or
 - (g) Suffix ‘& Co.’ or ‘& Associates’ or their equivalents; or
 - (h) Any other name or surname by which a member is also known subject to the production of an affidavit or other evidence to the satisfaction of the Council.
3. A trade name or firm name shall not be allowed to be used where:
 - (a) A member seeks to use a part of his surname; or
 - (b) Suffixes are used like ‘& Partners’ ‘& Fellows’ & Others’, and ‘& Sons’; or
 - (c) It bears the name of God, Goddess or deity which has no relationship with the names or surnames of members; or
 - (d) It is a descriptive trade name or firm name; or
 - (e) It indicates or aims at publicity;
 - (f) Similar or nearly similar name is already being used and is entered in the Register of Offices and Firms; or
 - (g) It is not desirable, in the opinion of the Council, to allow the use of such name.