

Circular No. 1-CA (7)/165/2015

Dated 23rd May, 2015

The Council of the Institute of Chartered Accountants of India (ICAI) at its 342nd meeting held on 5th and 6th May, 2015 noted the judgment dated 24th March, 2015 delivered by the Hon'ble Supreme Court of India in case of Shreya Singhal vs Union of India, whereby Section 66 A of the Information Technology Act, 2000 has been struck down.

The Council at its above meeting further noted that recently certain emails having false and misleading contents with a malicious intent are being circulated in a derogatory manner for bringing down the image of the Institute.

In the light of the above judgment of the Hon'ble Supreme Court and the facts of circulation of malicious emails, the Council in its above meeting decided as under:

1. That the Circular No. 1-CA (7)/165/2014 dated 17th April, 2014 published in May 2014 issue of the Chartered Accountant Journal and hosted on the website of the Institute containing the provisions of section 66 A of the Information Technology Act, 2000 stands withdrawn.
2. That while the members of the Institute are free to express their views in respect of the affairs of the Institute by any means but while doing so members are advised to exercise reasonable restraint so as to avoid defamation of any person or the Institute in order to maintain decency and morality in the interest of the profession or the Institute.
3. That the members are accordingly hereby advised to desist in engaging themselves from sending malicious emails against the Institute or its members, which may bring disrepute to the profession or the Institute.
4. That in case any member is found engaged in sending malicious emails against the Institute, its members or otherwise spreading false, misleading or defamatory statements, may invite action under the applicable provisions of the Chartered Accountants Act, 1949 and the rules framed there under.
5. That besides above, in case any member is found engaged in sending such malicious emails, the action may also be initiated under any other law of the land as applicable.

All the members of the ICAI are hereby advised to take note of the above decision of the Council.

(V. Sagar)
Acting Secretary, ICAI