
**FAQs
on
The ICSI (Management
and Development of
Company Secretaries
in Practice)
Guidelines, 2023**



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

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CHAPTER 3

CERTIFICATE OF PRACTICE

1. Who can apply for Certificate of Practice of the ICSI?

A member who intends to be engaged in as Company Secretary in Practice on whole time basis.

2. Who is not entitled to obtain or hold Certificate of Practice?

A member who is in employment evidencing a master servant relationship with the employer or contract of service or is practicing as chartered accountant or cost accountant or enrolled as an advocate with any Bar Council or is in some other gainful employment, is not entitled to obtain or hold COP.

3. As per the Guidelines, whether Associates are considered to be in a master-servant relationship?

“Associates” for the purpose of these Guidelines means member(s) who has/have entered into a contract for service with a firm or is/are in employment of the firm, engaged directly/indirectly for fulfilling specifically assigned duties and shall not sign/certify on behalf of the firm, unless he is a partner of the firm.

Hence, Associates shall not be treated as being in master-servant relationship with the employer or in a contract of service for the purpose of applying for COP.

4. How to apply for issue, renewal or restoration of Certificate of Practice?

The application for issue of Certificate of Practice can be made through the weblink in Form-D along with prescribed fees plus applicable GST/taxes, entitling the member to practice as a Company Secretary anywhere in India.

Before applying for the COP, the member needs to ensure that he has paid the requisite annual membership fees along with applicable GST/taxes and completed the PCS Orientation Programme, if applicable.

Steps of applying for Certificate of Practice:

- Use ONLINE SERVICES tab on www.icsi.edu

- Select Member Portal (i.e. <https://stimulate.icsi.edu/>) from dropdown
- Login using your membership number e.g. A1234/F1234
- Enter your password
- From the drop down menu of COP select COP issue
- Check the details and pay the fee.

5. What is the fee for obtaining the Certificate of Practice of ICSI?

The Fee for COP is payable annually along with membership fees in online mode only. If the initial application for issue of COP is made on or after 1st October and before 31st March, the fee payable shall be 50% of the annual fee for that financial year.

Current Fees structure exclusive of GST/taxes is as under:

S. No.	Particulars	Amount (INR)	Total Amount (INR)
1	At the time of applying for Certificate of Practice: i. In case POP Completion Certificate is obtained through e-learning mode: a. PCS Orientation Programme b. Certificate of Practice ii. In case POP Completion Certificate is obtained through physical mode or Exemption is claimed from POP: a. Exemption fees b. Certificate of Practice	750/- 1250/- 750/- 1250/-	2000/-
2	In case, Certificate of Practice is applied on or after 1 st October (for the first year) i. In case POP Completion Certificate is obtained through e-learning mode:		1000/-

	a. PCS Orientation Programme	750/-	
	b. Certificate of Practice	250/-	
	ii. In case POP Completion Certificate is obtained through physical mode or Exemption is claimed from POP:		
	a. Exemption fees	750/-	
	b. Certificate of Practice	250/-	
3	Annual Fees for Certificate of Practice		2000/-
4	For issuance of Duplicate Certificate of Practice (Hard Copy)		200/-
5	Restoration of COP Certificate		Annual Fee for COP+ Rs. 250

6. What are the documents required for applying for Certificate of Practice of the Institute?

Application for Certificate of Practice shall be submitted in Form-D in online mode, along with:

- a) Address Proof of office in the form of:
 - i) Aadhaar Card (duly masked) or
 - ii) Rent Agreement on stamp paper duly notarised or
 - iii) NOC from owner of the premise on stamp paper duly notarised;
 - iv) In case of Owned Premises - Copy of property tax along with affidavit.
- b) Utility bills (not more than 3 months old) in the name of Self, Parents, Landlord or the person who has provided the NOC;
- c) Copy of PAN Card;
- d) Copy of PCS Orientation Programme Completion Certificate, if applicable; and
- e) A copy of the relieving letter from immediate past employer company, if any, a copy of DIR-12 in respect of cessation of employment (if employed as whole-time Company Secretary)

in support of earlier engagement; OR a letter of cancellation of Certificate of Practice of the concerned professional body, if earlier engaged in some other profession.

7. Whether a Member who is in employment can apply for Certificate of Practice?

In case the member is in employment intending to enter Practice, firstly, he shall have to undergo PCS Orientation Programme and within 90 days of obtaining completion certificate, he may apply for Certificate of Practice.

Further, prior to applying for Certificate of Practice such member has to resign from the employment and surrender the ECSIN generated for immediate past employment. He has to submit the relieving letter from immediate past employer company/firm, if any, a copy of DIR-12 in respect of cessation of employment (if employed as whole-time Company Secretary) in support of earlier engagement.

8. What is the process for Renewal of Certificate of Practice?

Payment of annual membership fee and annual submission of prescribed Form-D in online mode are essential pre-conditions for Renewal of COP and shall be the sole responsibility of the Company Secretary in Practice.

The annual COP fee and the annual membership fee becomes due on 1st April and shall be paid on or before 30th June every year. On successful submission of fees and Form-D, the COP shall be deemed as renewed.

9. How can the Certificate of Practice be surrendered?

A COP issued under sub-section (1) of the section 6 of the Company Secretaries Act, 1980 read with Regulation 11 of the Company Secretaries Regulations, 1982 shall be liable for cancellation, if (d) the member surrenders his COP;

In such cases the request of member who surrenders his COP will be considered only on receipt of the Original Certificate of Practice issued by the Institute. In such cases, the Certificate of Practice would be cancelled only on or after the date of receipt of the Original Certificate along with the online request for cancellation. The request to the Institute along with the Original Certificate of Practice be sent to the Directorate of Membership, ICSI House, C-36, Sector-62, Institutional Area, Noida-201301.

Further, the COP cancellation process will only start once ICSI has received the original hard copy of COP Certificate. However, in case of cancellation for any reason by the Institute, it will be effective immediately without waiting for the physical Certificate.

Further, in case, the Original Certificate of Practice is lost, the member has to submit an affidavit in original to that effect in the specified format on non-judicial stamp paper of appropriate amount duly attested by Notary Public/Oath Commissioner/1st class Magistrate.

10. Under what circumstances, the Certificate of Practice shall be cancelled?

A COP issued under sub-section (1) of the section 6 of the Company Secretaries Act, 1980 read with Regulation 11 of the Company Secretaries Regulations, 1982 shall be liable for cancellation, if:

- a) the name of the holder of the Certificate is removed from the Register of Member under sub-sections (1) and (2) of Section 20 of the Act; or
- b) the Council is satisfied, after giving an opportunity of being heard to the person concerned, that such Certificate was issued on the basis of incorrect, misleading or false information provided by the applicant, or by mistake or inadvertence on the part of the Institute; or
- c) the member discontinues to be in Practice; or
- d) the member surrenders his COP; or
- e) the member has not paid annual fee for renewal of COP till 30th day of June of the relevant year; or
- f) the member has not complied with the Guidelines of the Council; or
- g) the member ceases to be an Indian National.

The cancellation of a Certificate shall be effective, -

- a) in a case falling under clause (a) of sub-regulation (1), on the date on which and during the period for which the name of the holder of the certificate was removed from the Register of members;
- b) in a case falling under clause (e) of sub-regulation (1), from

the 1st day of July of the relevant year without any notice;
and

- c) in any other case, from such date and for such period, as may be decided by the Council.

Further, where a COP is cancelled under Regulation 11 of the Regulations except clause (1)(d) of Regulation 11 (*a member who has surrendered his Certificate of Practice*), the holder of such Certificate shall return the Certificate to the Secretary within 15 days from the date of receipt of notice of such cancellation and shall not use or display or continue to use or display the same Certificate in any manner, if not returned to Secretary of the Institute.

11. What are the consequences of cancellation of Certificate of Practice?

Effect of Cancellation of COP:

- a) The member shall not be entitled to Practice as a Company Secretary from the date the COP is cancelled.
- b) The member shall also cease to be a Partner of Partnership firm of Practicing Company Secretaries and/or LLP of Practicing Company Secretaries in which he is a Partner and the Partnership firm/LLP shall be reconstituted forthwith in accordance with the Guidelines and communication in this regard shall be sent within 30 days to the Institute.
- c) In the event of member having a Proprietorship concern, the same shall cease to be in existence from the date the COP is cancelled.

12. What is the process for Surrender of Certificate of Practice?

- a) The member shall make a request to surrender the COP along with return of original COP for cancellation. COP would be cancelled only on or after the date of receipt of the original Certificate along with the request for cancellation.
- b) The request to the Institute shall be raised through weblink along with the Original Certificate which shall be sent to Directorate of Membership, ICSI House, C-36, Sector 62, Institutional Area, Noida-201301.
- c) In case, the Original Certificate is lost or mutilated or destroyed, the member has to submit an affidavit in original

to that effect in the specified format on non-judicial stamp paper of appropriate amount duly attested by Notary Public/Oath Commissioner/1st class Magistrate. Format of affidavit is available at link: <https://www.icsi.edu/member/formsformembers/>.

- d) When a Certificate is surrendered, the date from which and the period for which the Certificate stands surrendered shall be communicated to the member concerned as per the provisions of Regulations and may also be published in the Journal.
- e) Once surrendered, the same COP shall not be allotted or restored.

13. How can the Certificate of Practice be restored by the member?

The COP can only be restored in the same financial year in which it is due for renewal. Restoration of COP is possible only in cases where the Certificate has been cancelled due to non-payment of the annual fee for COP and restoration is done before the end of financial year and not otherwise. The restoration shall be effective from the date on which the Certificate was cancelled.

Members holding Certificate of Practice who have not paid the COP fee by 30th June of current financial year, can restore their Certificate of Practice in the same financial year by 31st March by submitting online Form-D and paying the restoration fee, along with COP fee with applicable GST@18%. After 31st March, the Certificate of Practice cannot be restored and a fresh Certificate of Practice has to be obtained by following the process for applying for Certificate of Practice.

14. What happens if the member has failed to restore the COP?

In such cases, a fresh COP number shall be issued with effect from the date of acceptance of application for the issue of a fresh Certificate.

The new COP number shall be the ongoing and current running number as per the records of the Institute, which shall be allotted to the Company Secretary in Practice. The old COP number shall not be retrieved or restored or re-allotted to any member including the same member.

15. What is the procedure for obtaining duplicate Certificate of Practice?

In case COP is lost, mutilated or destroyed, then the member shall

forward request for issuance of duplicate Certificate of Practice along with the requisite fee, and an affidavit in original to that effect, in the specified format, on non-judicial stamp paper of appropriate amount duly attested by Notary Public/Oath Commissioner/1st class Magistrate. However, affidavit is not required to be executed in case the original mutilated or damaged Certificate is returned to the Institute.

The Certificate shall be marked as “Duplicate”.

16. Will the COP number change on issue of Duplicate Certificate of Practice?

No, in case of issue of Duplicate Certificate, the COP number shall remain the same and the Certificate shall be marked as ‘Duplicate’.

17. Where to quote the COP number?

The COP holder shall ensure to quote COP on every Certificate, Report, Return signed physically or digitally by the Member.

18. Can the Certificate of Practice be displayed by Member?

The COP issued to the member may be displayed at a prominent place of the office and the website.

19. Can a member obtain Certificate of Practice of the Institute while holding Certificate of Practice of the Institute of Chartered Accountants of India/The Institute of Cost Accountants of India/ Bar Council of India or any other professional body?

No, a member who is holding Certificate of Practice from any professional body including ICAI, ICMAI or any Bar Council is not entitled for issue of Certificate of Practice of the ICSI in terms of Regulation 168 of the Company Secretaries Regulations, 1982. Further, a member who is holding Certificate of Practice shall not be entitled to apply for any other Certificate of Practice from any professional body including ICAI, ICMAI or any Bar Council. Any contravention to this provision, may lead to disciplinary proceedings against the Member at ICSI.