

**ICSI
(MANAGEMENT AND
DEVELOPMENT OF COMPANY
SECRETARIES IN PRACTICE)
GUIDELINES, 2023**

As approved by the Council in its 301st Meeting held on 6th September, 2023 and amended in 312th (Annual) Meeting held on 8th - 9th October, 2024 and further amended in 315th Meeting held on 18th - 19th March, 2025



**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)

CHAPTER VIII MISCELLANEOUS

8.1 Consequences of Violation

Any non-compliance with these Guidelines shall render the Company Secretary in Practice liable for action under the Company Secretaries Act, 1980 read with Part II of the Second Schedule to the Company Secretaries Act, 1980.

8.2 Transition

- i. Wherever required, transition provisions have been incorporated in the Guidelines.
- ii. For all other provisions, every Company Secretary in Practice shall comply with the Guidelines within three months of commencement of these Guidelines.

8.3 Removal of Difficulties

If any difficulty arises with respect to the observance/interpretation of these Guidelines, or some unforeseeable circumstances occur which have not expressly been provided for in these Guidelines, then Council of the Institute shall be the competent authority to issue directions as may appear necessary or expedient for carrying out the objectives of these Guidelines.