



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

The Uttar Pradesh (UP) Government vide Section 21 of The Uttar Pradesh Value Added Tax Act 2008 and Rule 42 thereof has already recognized Cost Accountants for the purpose of Auditing of Books of every taxable dealers under the Act. Now The UP Government has issued an amendment to Rules vide Government Notification no. Ka.Ni.-2-684/XI-9(295)/07-U.P.VATRULES-08-order-(114)-2014, Uttar Pradesh Value Added Tax (Fifth Amendments) Rules 2014 and amended inter alia the definition of **"Accountant"**.

Existing Clause	Clause as Substituted by the Uttar Pradesh Value Added Tax (Fifth Amendments) Rules 2014
Rule 2(e): "Accountant" means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue.	Rule 2(e): "Accountant" means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue and includes a Company Secretary as defined in the Company Secretaries Act, 1980 and a Cost Accountant as defined in the Cost and Works Accountant Act, 1959.

[Click here to see the full amendment notification.](#)