

 ICMAI THE INSTITUTE OF COST ACCOUNTANTS OF INDIA भारतीय लागत लेखाकार संस्थान <small>Statutory Body under an Act of Parliament (Under the jurisdiction of Ministry of Corporate Affairs)</small>		FORM: M-9 FORM OF APPLICATION FOR NAME CHANGE OF A PROPRIETARY FIRM <i>(The Form will not be processed if (*) marked fields are not filled in)</i> [FILL IN CAPITAL LETTERS]						
Existing Name of the Firm/Cost Accountant's trade name *								
Proposed Name of the Firm/Cost Accountant's trade name *								
Email Id								
Date of Constitution of existing Firm*		Date of Proposed name change*		Existing Firm Registration No.*				
				PAN of Firm*				
Old Name of the Proprietor of the firm		Full Name (as per Institute Register of Members) *		Membership No. *		Mobile No. *		
		1						
Changed Name of the Proprietor of the firm		2						
Address of Head Office	Line 1*							
	Line 2							
	Line 3							
	Line 4							
	City*		State		Pin code*			
	ISD code		STD Code		Phone No.			

Declaration: I hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I further declare that there is no litigation or financial liability pending against the previous proprietary firm. In the event that any such litigation or financial liability is found to be pending against the previous proprietary firm, the responsibility shall lie solely with the new proprietary firm.

Place:

Date:

Signature of the Cost Accountant with Seal

Note:

1. Full Name of the member should be provided.
2. Copy of Old & New Aadhaar Card / PAN Card (mandatory).
3. Official Gazette Notification of name change (mandatory), if name changed already in members' register, then not required.

Guidelines for change of Names of Proprietary Firms

1. A Trade name or Firm name shall be restricted to the changed name of the proprietor and conform to the name of the member 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 member or full name indicating his/her surname; or
 - (b) Full first name of the member or initials of full name or first name (even in reverse order); or
 - (c) Combination of first name, middle name, initials and surname of the member or expansion thereof; or
 - (d) Distinguishing part of the name as is commonly known; or
 - (e) Part of the name of the proprietor; or
 - (f) Suffix ‘& Co.’ or ‘& Associates’ or their equivalents; or
 - (g) After the change in the name, the Firm must mention its old name in all of its official communication for 1 year after such change in name is affected. The new & old name of the firm shall be mentioned in the below style / format “***firm name (formerly known as old firm name)***”. e.g. U V & ASSOCIATES (formerly known as VISHNU & CO.)
 - (h) The old firm name will not be allowed to be used by any other firm of Cost Accountants.
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.