

## ***Guidance Note on Independence of Auditors(Revised)***

Professional integrity and independence is an essential characteristic of any member of the accounting profession. A detailed note on this topic was first published by the Council in 1968. In the light of the experience gained over a period of years, this note was revised by the Council and published as a guidance note in 1975. The revised Guidance Note contains essentially a discussion on relevant section of the Companies Act, 1956, and the provisions of the Chartered Accountants Act, 1949 which aim at ensuring independence of auditors.

*Issued in 1975.*

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