

9.6 However, if it is considered for a moment that the above said C.A firm has really given such advice to the assessee herein and accordingly it has furnished the letter and affidavit, then, ~~in our view, it may be showing signs of deteriorating standards with some of the Chartered Accountants in profession, which needs to be stopped on war footing by the ICAI~~ **it is a cause of concern to one and all.** We have already noticed that ~~the assessee is having connection with many tax professionals and, in all probabilities, the assessee might have had consultation with any one or more of them on the impugned problem. It is inconceivable that all the Chartered Accountants, whom the assessee might have had consultation or availed services, would have concurred with the view expressed by the above said C.A firm. If it is presumed for a moment that all the C.A.s have concurred with the said view, then it only shows that the C.A profession is losing its grip over the Income tax matters, which is another cause of concern for ICAI.~~ The self study model coupled with “on-site articled clerk training” embedded in the Chartered Accountancy course aims to achieve high quality education and training ~~through undergoing practical training,~~ **The articled clerk training conceptualized in the C.A education** inculcating the habit of thinking, self introspection, application of mind, analytical ability etc. and they enable the C.A students to have strong grip over the subjects and ~~also to attain expertise in them~~ **help achieving expertise in the domain fields.**

The commendable feature of the C.A course is that, as stated earlier, the

C.A students are ~~trained~~ **given training** by ~~the~~ practicing Chartered Accountants during their articled clerk training program. Thus, the methodology adopted by the ICAI ~~enables~~ the C.A. students to become ~~a~~ thorough professionals with versatile knowledge and innovative mind. ~~We notice that, in the recent past, the methodology of self study is given a go by by some of the C.A students and they have started depending more and more on the Commercial Coaching Centers, who undertake coaching of various subjects in the class room model. We notice that the ICAI does not appear to have taken steps to contain mushrooming growth of such coaching institutes, which indulge in manufacturing of Chartered Accountants through class room model, which may ultimately have undesirable effect on the quality of Chartered Accountants, since the habit of thinking, introspection, application of mind is replaced by spoonfeeding, which kind of teaching discourages independent thinking. There should not be any controversy on the fact that the Chartered Accountants, till date, have occupied pioneer position vis-à-vis their counterparts in other parts of the World. They also contribute a lot to the building, sustenance and growth of our National economy. Any compromise on the quality of Chartered Accountants would not only affect our Country very badly, but is also expected to endanger the pioneer position enjoyed by the Indian C.A fraternity vis-à-vis their counter parts in other parts of the world. In our view, the ICAI should seriously take note of these alarming practices slowly emerging in our Country and should~~

~~take appropriate corrective steps, lest the confidence reposed in C.A.s by the public should get diluted.~~ The practical training given by the practicing Chartered Accountants during the articled clerk period, in our view, is the fulcrum centre of the study module of the C.A course and the students pursuing the C.A course should and must utilize the opportunities provided to them or encountered by them during the articled clerk training period to the maximum possible extent. In the recent past, a number of coaching institutes have been established to give coaching to the students pursuing C.A course. While the self study model and articled clerk training may be supplemented with the coaching given by such institutes, any compromise on the practical training intended during articled clerk period or mere obtaining a C.A degree without practical training would not make the students full fledged chartered accountants and would go against the self study model conceptualized by ICAI and there should not be any doubt that it may have undesired results which may affect the Country as a whole.