

THE ASSOCIATION OF PRACTISING COST & MANAGEMENT ACCOUNTANTS – APCMA.

All India Body Registered under TN Societies Registration Act, 1975. Regd.: 457/1991. E-Mail ID: apcma1991@yahoo.com
Admn.Office : 6, RA Building, 1st Floor, Sowrastra Nagar, 1st Street, 3, Choolaimedu High Road, Choolaimedu, CHENNAI – 600 094.
National President: V.G. Selva Raja – 84285 46225, 72990 46225. Secretary: A. Solaiselvan - 94452 64985.

APPLICATION FORM FOR THE LIFE MEMBERSHIP OF APCMA

1. Name of the Person/Member :
2. Father's Name :
3. Date of Birth & Age : Age Years.
4. PAN Number & Aadhaar Number : Aadhaar:
5. Educational Qualifications :
6. ICAI Membership Number :
7. CMA Practicing from : Firm No:
(Non-Practitioners mention as NA)
8. Office Address :
.....
.....
9. Contact Details : Res: Mob:
10. E-Mail :
11. Residential Address :
.....
12. Cheque/NEFT/IMPS/UPI No. : Dt. Bank: Amount in Rs.:

Affix Passport Size
Photograph here

I hereby agree to become a Life Fellow Member/Life Associate Member/Patron Member of this Association and abide by the Rules, Regulations and Bye-Laws of the Association. I am applying for the copy of the Bye-Law along with this application and paid Re.1/- (Rupee One Only) towards Copy of the Bye-law. Please send the Copy of the Bye-law of the Association on admission of the Membership to the E-Mail. I would like to receive all the Communication through E-Mode Only at the E-Mail and Mobile Number mentioned in this Application.

Place :

Date :

Signature of the Person.

Encl: A Cheque for Rs.5,500/- (Rs. 5000/- for Life Fellow Membership Fees + Rs. 499/- Admission Fees + Re.1 for Bye-laws) or A Cheque for Rs.3,500/- (Rs.3000/- for Life Associate Membership Fees + Rs.499/- Admission Fees + Re.1 for Bye-laws) or A Cheque for Rs. 20,500/- (Rs. 20,000/- for Patron Membership Fees + Rs.499/- Admission Fees+ Re.1 for Bye-laws) enclosed in favour of "The Association of Practising Cost and Management Accountants" towards Membership fees.

Category of Members:

Life Fellow Member: 9(a) Members, who are holding certificate of practice as Cost Accountants, on a full time basis or on part time basis issued under Section 6 of The Costs and Works Accountants Act, 1959 (Act 23 of 1959) will be admitted as Life Fellow Members of the Association with Voting Rights.

Life Associate Member: 9(b) Cost Accountants in Service and Industry, Grad. CMA., Chartered Accountants, Company Secretaries, Advocates, Doctors, Engineers and Valuers can be admitted as Life Associate Members of the Association without Voting Rights.

Patron Member: 9(c) Persons / Corporate bodies / Institutions/Trusts/Firms subscribing to the objectives of the association can be admitted as patrons on one time contribution of Rs10,000 (Rupees Ten Thousand Only) as a minimum contribution without Voting Rights.

For Office Use Only

The above Membership is recommended for Approval and Admitted on

APCMA Membership :

Number Allotted:

President / Vice-President.

Secretary/Jt. Secretary.

Dear CMAs,

I have pleasure in enclosing the Membership Application of The Association of Practising Cost & Management Accountants - APCMA as an attachment to this Mail. This Association is taking care of the Legal, Education, Training, Welfare Activities pertaining to the Practising Cost and Management Accountants in the Profession as well as the CMA Members employed in the Industry and its Members.

I personally invite every one of the CMA Members, whether in Practice or employed in the Industry, on behalf of the Association and request you to join hands with us and enroll yourself as a Member of this Association to show the solidarity of the CMAs among ourselves. Kindly arrange to fill up the APCMA Membership Application along with the following documents and sent it across to the Administrative Office Address.

1. One Passport Size photograph should be pasted with Application.
2. One Passport Size photograph should be attached with the Application at the Top Right Corner.
3. A Cheque or Demand Draft, NEFT, IMPS Payable at Chennai for the respective Category of Membership.
4. Xerox Copy of Cheque or Demand Draft or NEFT UTR Details attached to the Application for our Office Records.

Kindly arrange to send the Membership Application along with the above said documents to the following address to speed up the processing of Membership Enrollment.

**The Association of Practising Cost and Management Accountants (APCMA),
Administrative Office:**

**6, RA Building, 1st Floor, Sowrastra Nagar, 1st Street,
3, Choolaimedu High Road, Choolaimedu, CHENNAI - 600 094.
Phone: 84285 46225, 72990 46225. E-Mail ID: apcma1991@yahoo.com**

In case of any doubt, Please contact me at **84285 46225 or 94440 46225 - V.G. Selva Raja, National President.**

Our Predecessors/Senior CMA Practitioners with the intention of long visionary, with great and good intention and have some faith on the development of the CMA profession to the next and younger generation, have formed an Association of "APCMA - The Association of Practicing Cost and Management Accountants", Headquartered at Chennai for the development and welfare of the Practicing CMAs located at the various parts of the country on 14-07-1991.

With the Support of the APCMA Members, for the Year 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26, I was elected as the President of APCMA and am writing to you in the Capacity of President of APCMA on the following thought provoking aspects for the attention of all the CMA Practitioners and CMA Members in Service.

Recently, Budget Amendment through Finance Act, 2023, inclusion of "Cost Accountant" under the definition of Section 142 and 153 of the Income Tax Act, 1961 for Inventory Valuation under ICDS, which we have represented for 6 Years from 2016 Onwards to the Finance Ministry and CBDT regularly.

We have got a Budget Amendment through Finance Act, 2020, that the delegation of powers from the Act to CBDT Board for including any persons under Section 288 of the Income Tax Act, 1961, which we have been taking up the matter for nearly 9 Years from 2011 onwards to Finance Ministry and CBDT regularly. Now, it is our responsibility to get the Notification from the CBDT Board to include "Cost Accountant" under Section 288 of the Income Tax Act, 1961.

We the APCMA, through its President, V.G. Selva Raja, has attended the National Practitioners Meet at Kolkatta in the year 2015 and represented the Cost Audit Branch, Hon'ble Mr. S. Asokan, Advisor Cost for the following changes and we got the amendments for the welfare of the CMA Profession in the Companies (Cost Records and Audit) Amendment Rules, 2016.

Prior to 2016, Cost Auditor need to submit the report to the Central Government, but after this Amendment, the Cost Auditor has to submit the Cost Audit Report duly Signed and submit to the Board of Directors of the Company. Now, it is the responsibility of the Company to file the Cost Audit Report to the Central Government/MCA.

Please send the Amount to the following account by NEFT/IMPS/Online Transfer and intimate us for issuing the proper receipt

**Name: The Association of Practicing Cost and Managements Accountants - APCMA,
SB A/C No: 449630090. Account Type: Savings Bank Account.
IFSC Code: IDIB000C123. MICR Code: 600019155.
Bank Address : M/s. Indian Bank, Choolaimedu Branch, 14, Nelson Manickam Road, Chennai - 600 094.**

V G SELVA RAJA,

B.E. (Mech), AMIE (Textile), MIE., CS(Inter), FCMA., LL.B.,
AIII (Fire), AIII (Marine), AIII (Misc), FIIL (Fire), C.Eng (I), FIV., AIIISLA.,

National President of APISLA,

The Association of Practising Cost and Management Accountants - APCMA - Regd : 457 / 1991.

Admin Office: 6, RA Building, 1st Floor, Sowrastra Nagar, 1st Street, 3, Choolaimedu High Road, CHENNAI - 600 094. India.

Ph: +91 84285 46225, +91 72990 46225, Whatsapp: +91 84285 46225, [E-Mail: apcma1991@yahoo.com](mailto:apcma1991@yahoo.com).

[APCMA is committed to serve its members and industry to create a Best Professional Avenue for CMA – Cost and Management Accountant.](#)

[Awake, Arise and Achieve at the Appropriate Time.](#)