

Telecom Regulatory Authority of India

Notification

New Delhi, the 24th May 2004

No.: 414-7/99 – FA

In exercise of the powers conferred upon it under Section 36 read with clause (i) of sub-section 1(b) of Section 11 of the Telecom Regulatory Authority of India Act, 1997 as amended by Telecom Regulatory Authority of India (Amendment) Act, 2000, the Telecom Regulatory Authority of India, Service Providers (Maintenance of Books of Accounts and Other Documents) Rules, 2002 and the order/notification issued there-under, the Telecom Regulatory Authority of India hereby makes the following Regulation:

**The Reporting System on Accounting Separation (First Amendment) Regulation,
2004 (8 of 2004)**

Section I

1. **Short title, extent and commencement:** - (1) This Regulation shall be called "The Reporting System on Accounting Separation (First Amendment) Regulation, 2004".

(2) The Regulation shall come into force on the date of its publication in the Official Gazette.

Section II

2. In clause 3 under Section II of The Reporting System on Accounting Separation Regulation, 2004, sub-clause (3) shall be deleted and substituted by the following:

“(3) A copy of the manual shall be filed with the Authority by 15th July 2004.”

Section III

3. **Explanatory Memorandum**

This Regulation contains at Annexure A, an Explanatory Memorandum to provide clarity and transparency to matters covered under this Regulation.

BY ORDER

[INDU LIBERHAN]

Principal Advisor (FA&IFA)

Annexure A

EXPLANATORY MEMORANDUM

1. The Reporting System on Accounting Separation Regulation, 2004 issued on 23rd February 2004 had initially envisaged filing of Accounting Separation Manual with the Authority within three months from the date of publication of this Regulation, i.e. by 23rd May 2004.
2. The Authority received several representations from various service providers expressing their inability to file the Accounting Separation Manual by the above - stipulated date and sought an extension of the same.
3. The Authority considered the representations of the service providers and decided that the Accounting Separation Manual will now need to be filed with the Authority latest by 15th July 2004 without any delay.