

**REPORTABLE**

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**  
**WRIT PETITION (CIVIL) NO 255 OF 2024**

**Varad Balwant Vasant & Ors****... Petitioners****Versus****Union of India & Ors****... Respondents**

**O R D E R**

- 1 The Chartered Accountant Examination for the Intermediate and final course is due to commence on 2 May 2024 and end on 17 May 2024.
- 2 The bone of contention in these proceedings under Article 32 of the Constitution pertains to two examinations which are scheduled to be held on 8 May 2024 and 14 May 2024. The grievance is that phase-wise polling during the General Elections is scheduled to take place on 7 May and 13 May 2024 and hence, the convening of the examination on the above two days (one day after the phase-wise polling) will cause severe hardship to candidates.
- 3 Ms Madhavi Divan, senior counsel appearing on behalf of the petitioners submitted that though there are 816 districts, there are only 290 centres where the examination is being held, as a consequence of which serious hardship may be caused to students coming from remote areas.
- 4 A petition which was instituted before the High Court of Delhi was dismissed on 8 April 2024. However, independent of that, we have considered the grievance

to assess whether a cause of action warranting the grant of relief has been established.

5 On behalf of the Institute of Chartered Accounts, it has been submitted by Mr Ramji Srinivasan, senior counsel that :

- (i) As many as 4,36,246 candidates have been enrolled for the ensuing examination;
- (ii) Though 291 cities have examination centres, there are 591 centres across India to facilitate the convenience of students; and
- (iii) The Institute of Chartered Accountants has not scheduled the examination either on the day of polling or a day prior to polling days.

6 The scheduling of examinations essentially pertains to the policy domain. At the same time, bearing in mind the importance of the obligation which is cast upon every citizen to exercise their franchise, we have independently assessed whether the examination schedule will cause a dislocation for students who would be eligible to exercise their franchise and are enrolled for the examination. The number of centres is 591, spread across not only cities but other parts of the country as well. No examination has been scheduled on polling days or on a day prior. Over 4,36,000 candidates have enrolled for the examination. The grant of any relief at this stage would cause substantial prejudice.

7 Ms Madhavi Divan, senior counsel appearing on behalf of the petitioners submitted in the alternative that an option may be given to students who are unable to appear for the examinations which are scheduled on 8 and 14 May

2024 to take the examinations in a subsequent batch.

- 8 We find considerable force in the submission which has been urged on behalf of Institute of Chartered Accountants that such a course of action would not be fair because it will allow some students to opt out of certain papers and take them in the ensuing examination. This will cause prejudice to those students who have to be assessed on the basis that they have taken all the papers at one and the same time. The arrangements that were made during the course of the COVID 19 pandemic stand on a completely different footing since the country was then faced with a public health crisis of unprecedented proportion. The relief as sought is contrary to the regulations and cannot be granted.
- 9 Bearing in mind all the above circumstances, we are not in a position to accede to the request of the petitioners for the grant of relief.
- 10 The Writ Petition is accordingly dismissed.
- 11 Pending applications, if any, stand disposed of.

.....CJI.  
**[Dr Dhananjaya Y Chandrachud]**

.....J.  
**[J B Pardiwala]**

.....J.  
**[Manoj Misra]**

**New Delhi;**  
**April 29, 2024**  
GKA

ITEM NO.15

COURT NO.1

SECTION PIL-W

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Writ Petition(s)(Civil) No(s). 255/2024

VARAD BALWANT VASANT &amp; ORS.

Petitioner(s)

VERSUS

UNION OF INDIA &amp; ORS.

Respondent(s)

(FOR ADMISSION )

Date : 29-04-2024 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Ms. Madhavi Divan, Sr. Adv.  
Mr. Divyansh Tiwari, Adv.  
Ms. Aishani Narain, Adv.  
Mr. Sameer Choudhary, Adv.  
Mr. Nirnimesh Dube, AOR

For Respondent(s) Mr. Ramji Srinivasan, Sr. Adv.  
Mr. Pramod Dayal, AOR  
Mr. Nikunj Dayal, Adv.  
Ms. Namrata Saraogi, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

- 1 The Writ Petition is dismissed in terms of the signed reportable order.
- 2 Pending applications, if any, stand disposed of.

(GULSHAN KUMAR ARORA)  
AR-CUM-PS

(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR

(Signed reportable order is placed on the file)