

**WRIT PETITION (C) NO.640/2021**

**ANUBHA SHRIVASTAVA SAHAI VS. UNION OF INDIA & ANR.**

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**BRIEF NOTE ON BEHALF OF**  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**ON THE ISSUES RAISED IN THE WRIT PETITION**

**1. ICAI has a statutory duty to hold Professional Examinations**

- 1.1 Under Section 15(2)(b) of the Chartered Accountants Act, 1949, the ICAI has a statutory duty to hold the examinations. For the benefit of around 3.74 lakh candidates, the ICAI is trying to ensure that the examinations are held in July, 2021 with all mandated Covid-19 safety protocols in place.
- 1.2 The Chartered Accountants exams are professional examinations and ought not to be equated with CBSE or other State Board examinations for Classes X or XII. It is in the interest of the candidates aspiring to become Chartered Accountants, start their professional lives and earn livelihoods, that the examinations be held. The ICAI has no vested interest in holding or not holding the examinations. The only interest of the ICAI is to safeguard the interest of the aspiring Chartered Accountants, even while ensuring that the exams are held at the most appropriate and conducive time.

**2. Most conducive time to hold examinations is now**

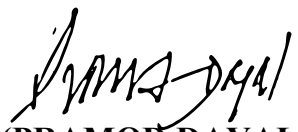
- 2.1 The Covid-19 spread is now at a substantially low level, therefore this is the opportune moment to offer the aspiring Chartered Accountants to further their professional careers. As on date, the number of Covid-19 cases are comparatively low and thus it would be in the best interests of the candidates if the examinations are held as per the schedule and not cancelled or postponed.
- 2.2 Whenever the risk has been minimum, this Hon'ble Court has been pleased to allow examinations to be held, case in example being Class XII exams for Kerala and Bihar, which were held in April, 2021 and February, 2021.
- 2.3 Further, the 3<sup>rd</sup> wave of Covid-19 cases is expected only by September-October. The Institute of Company Secretaries of India and the Institute of Cost Accountants of India are scheduled to hold examinations in August-September, 2021. Many candidates appear for 2 or more of these exams, hence the three Institutes hold the exams in a manner that the same do not overlap. Therefore, since covid is dynamic in nature, the ICAI has got this very narrow window to hold the exams in July, 2021.
- 2.4 The CA Exams are normally scheduled in May, but owing to the high number of cases at that time, the ICAI took a considered view to postpone the same, and after evaluating all factors, has now decided to hold the exams in July, 2021 when the number of Covid-19 cases is comparatively low.

3. **Present Covid-19 situation is similar to when this Hon'ble Court allowed ICAI to hold examinations in November, 2020**
  - 3.1. Even for the November, 2020 cycle of the CA Exams, this Hon'ble Court had placed its faith in ICAI and allowed it to hold the exams. A copy of Order dated 04.11.2020 of this Hon'ble Court in WP (C) No.1193 of 2020 is **ANNEXURE 'A' (Pgs.5 to 6)**.
  - 3.2. When this Hon'ble Court allowed the ICAI to hold the exams in November, 2020, the average number of new Covid-19 cases each day were about 45,000. Even as on date, the average number of new cases is around 48,000 and declining each day. As such, it is the most conducive time to hold the exams on the dates already announced by ICAI.
4. **Candidates are eager to appear in the examinations**
  - 4.1. Out of 3,74,230 candidates, as on 27.06.2021, more than 2,82,000 candidates have downloaded their admit cards, thus showing their eagerness to appear in the examinations. It is understandable that some of the candidates would have inhibitions in appearing for the exams, but that cannot be allowed to jeopardize the aspirations of a majority of the candidates.
5. **No reason to believe that ICAI will not take adequate precautions**
  - 5.1. After meticulous planning, the ICAI has decided to hold the exams, notifying the Covid-19 appropriate Guidelines for Examination Centres, Examination Functionaries and Candidates (copy of the same is **ANNEXURE 'B' (Pgs. 7 to 13)**), which are in conformity with the Government of India guidelines. There is no reason to believe that a responsible Institute like the ICAI would not take all possible safety precautions for conduct of the examinations.
6. **The Writ Petitions do not appear to be bonafide**
  - 6.1. The conduct of the Petitioners in various Writ Petitions before this Hon'ble Court also does not appear to be bonafide:
    - WP (C) No.640/2021 was filed on 09.06.2021 and registered on 11.06.2021; and
    - WP (C) No.650/2021 and WP (C) No.654/2021 were filed on 14.06.2021 and registered on 15.06.2021.
  - 6.2. However, inspite of the fact that exams are scheduled to commence from 05.07.2021, it appears that no attempt was made to get the Writ Petitions listed before the Hon'ble Court, even when the Hon'ble Court was hearing the cases regarding CBSE / State Board Class XII exams.
  - 6.3. The Petitioners have allowed the hearing to take place only at the last moment, with just one week to go before the scheduled date of commencement of exams. The same appears to be motivated and designed to disrupt the large scale of exams, for which all preparations have been done after meticulous planning. The holding of exams involves thousands of teachers, invigilators and other staff.

7. Submissions on the issues raised in the Writ Petition:

<u>S.No.</u>	<u>Issue raised</u>	<u>ICAI's Submissions</u>
1.	Number of examination centres be increased	<ul style="list-style-type: none"> <li>• <b>Average number of examinees in an examination room is 12 – and in any case note more than 50% of the capacity of the room</b></li> <li>• Total number of examination rooms: 10,820</li> <li>• Total number of Examinees: 3,74,230</li> <li>• Number of Examinees appearing on any given day - <ul style="list-style-type: none"> <li>• 90,176 – July 5, 7, 9, 11</li> <li>• 82,603 – July 13, 15, 17, 19</li> <li>• 99,973 – July 6, 8, 10, 12</li> <li>• 1,03,404 – July 14, 16, 18</li> <li>• 59,059 – July 20</li> <li>• 82,841 July 24, 26, 28, 30</li> </ul> </li> <li>• Total number of examination centres: 847 <ul style="list-style-type: none"> <li>• 580 centres have less than 200 candidates</li> <li>• 208 centres have 201-250</li> <li>• 58 centres have 251-300</li> <li>• 1 centre has more than 300</li> </ul> </li> <li>• Average number of examinees in an examination centre on any day: 115-132</li> <li>• Maximum number of examinees in an examination centre on any day: 312</li> </ul>
2.	Respondents may issue orders / guidelines to treat e-Admit cards as e-passes for free movement of candidates in all zones including containment zones; or the Respondents may provide for one standby examination centre in a nearby location for those examination centres which are likely to be in a containment zone	<p>Regarding e-Admit cards being treated as e-passes, the Hon'ble Court may issue directions to Union of India.</p> <p>ICAI has also plans to conduct re-examination at examination centres where in view of the State / Central / MHA guidelines, the examinations could not be held as per the original schedule.</p>
3.	Result be declared within a time limit and at least 7 days before the commencement of next exams / cycle	It may be complied with.

4.	<ul style="list-style-type: none"> <li>• Respondents to provide Free Transportation and Free Accommodation</li> <li>• If any candidates gets infected due to appearing in exams, ICAI should provide free medical treatment</li> <li>• ICAI must deploy its own doctors to give requisite medical certificate to students suffering from non-Covid-19 fever on the day of examination</li> <li>• Respondents to conduct mandatory free Covid-19 Tests of all candidates and teachers, invigilators and staff deployed, and also vaccinate them and start vaccination drive</li> </ul>	<ul style="list-style-type: none"> <li>• The same is not within the domain of ICAI. However, the Hon'ble Court may be pleased to issue appropriate directions to Union of India in this respect.</li> <li>• These are neither possible nor practical.</li> <li>• The Institute has issued Guidelines for Examination Centres, Examination functionaries and Candidates (<u><b>Annexure 'B'</b></u>), which are very comprehensive and in full compliance with Government of India guidelines, with focus on social distancing, thermal scanning and adequate facilities of face mask, sanitizer, etc.</li> <li>• However, Covid-19 Tests and/or vaccination by the Institute is not possible.</li> </ul>
5.	<ul style="list-style-type: none"> <li>• Opt-Out option has not been given in the Important Announcement dated 05.06.2021</li> <li>• Opt-Out option be given to those candidates who are appearing for exams under old syllabus</li> </ul>	<ul style="list-style-type: none"> <li>• Vide Important Announcement dated 21.06.2021 (<u><b>ANNEXURE 'C' (Pg.14)</b></u>), Opt-Out option has been given in case the Examinee or his/her family members residing in the same premises are infected with Covid-19 on or after 21.06.2021. The option can be exercised on production of Covid-19 positive RTPCR report. Such examinee would be shifted to November, 2021 examination cycle.</li> <li>• It is pertinent to mention that in December, 2020, when the Institute of Company Secretaries of India held the examinations, the Opt Out option was given to only those candidates who produced Covid-19 positive test report of either self or any immediate relative. Copy of Important Announcement dated 03.12.2020 by ICSI is <u><b>ANNEXURE 'D' (Pgs. 15 to 20) @ Pg.19, para (xx)</b></u>.</li> </ul>

  
(PRAMOD DAYAL)

AOR for Respondent No.2

Filed on: 27.06.2021

- The Institute of Chartered Accountants of India

ITEM NO.16

Court 5 (Video Conferencing)

SECTION PIL-W

**S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS**

Writ Petition(s)(Civil) No(s). 1193/2020

**AMIT JAIN & ORS.****Petitioner(s)****VERSUS****UNION OF INDIA & ANR.****Respondent(s)****(FOR ADMISSION and IA No.104890/2020-EXEMPTION FROM FILING  
AFFIDAVIT )****Date : 04-11-2020 This petition was called on for hearing today.****CORAM :****HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE DINESH MAHESHWARI  
HON'BLE MR. JUSTICE SANJIV KHANNA****For Petitioner(s)****Ms. Bansuri Swaraj, Adv  
Mr. Siddhesh Kotwal, Adv  
Ms. Astha Sharma, AOR  
Ms. Ana Upadhyay Adv  
Ms. Mantika Haryani, Adv  
Ms. Arshiya Ghose, Adv  
Mr. Divyansh Tiwari, Adv****For Respondent(s)****Mr. Ramji Srinivasan, Sr. Adv.  
Mr. Pramod Dayal, AOR  
Mr. Nikunj Dayal, Advocate  
Ms. Payal Dayal, Advocate  
Mr. Shikhar Singh, Advocate  
  
Mr. K M Natraj, Ld. ASG  
Mr. Rajat Nair, Adv.  
Mr. Sughosh Subramanyam, Adv.****UPON hearing the counsel the Court made the following  
O R D E R****We have heard learned counsel for the parties.****The respondent-Institute (Institute of  
Chartered Accountants of India) has agreed to notify**

**WWW.LIVELAW.IN**

on the website about the steps taken by the Institute in reference to the concerns expressed by the candidates through this writ petition.

Most of the issues have been addressed by the Institute and steps taken including corrective measures. That be notified by way of a press release/notification, to be displayed on the official website of the respondent- Institute. Beyond this nothing more is required to be said in this order.

The writ petition is disposed of accordingly.

Pending applications, if any, stand disposed of.

(CHARANJEET KAUR)  
AR-CUM-PS

(VIRENDER SINGH)  
BRANCH OFFICER

True Copy

A handwritten signature in black ink, appearing to read 'VMS Dyal', is written over the 'True Copy' text.

**Guidelines for Examination Centres, Examination functionaries and Candidates for July, 2021 CA Examinations in wake of ongoing pandemic Novel Corona Virus (Covid-19). The Attachments here to cover 3 guidelines:-**

- (a) Guidelines for Examination Centres**
- (b) Guidelines for Centre Superintendents and Observers**
- (c) Guidelines for Candidates**

### **GENERAL GUIDELINES**

**ICAI is taking all possible measures for safe and secure conduct of CA Examinations scheduled to be held in July, 2021. ICAI has increased the examinations centres to cover additional 192 districts of the country to facilitate candidates to not to travel beyond their district to the extent possible. ICAI will also implement adequate Social Distancing measures in current scenario of Covid-19 to ensure health and safety of our candidates. Adequate measures are being taken for the safety of all without compromising the high standards, sanctity and fairness in the conduct of the examination.**

1. Standard Operating Procedures (SOPs) for implementing safety precautions and for maintaining required standard of hygiene shall be followed.
2. Before commencement of the examination, seating areas shall be adequately sanitized. All door handles, staircase railing, etc. shall be disinfected. Candidates, if so desired, may further sanitize the seating area with his/her own hand sanitizers; and may also carry face shield, hand gloves, etc. for additional protection as per their choice.
3. Adequate gap as per norms between two seats shall be maintained.
4. Thermo scanning for temperature check of examination functionaries/candidates shall be done at the entry.
5. Hand sanitizer would be made available at the entry and inside the exam venue at prominent places for candidates and centre staff to use.
6. Candidates shall be allowed to carry the following items inside the examination hall –
  - Mask on Face (Compulsory), Face Shield (Optional)
  - Gloves on hand (Optional)
  - Personal transparent water bottle
  - Personal small hand sanitizer
  - Exam related items/documents as instructed (Calculators, stationery items, Admit Card, Photo ID card, etc.)

## A. **Guidelines for Examination Centres**

**The following guidelines are issued and will be necessarily followed by all ICAI Examination centres in addition to the applicable guidelines for them issued by the Government of India. The Exam centres shall make sure that they additionally fulfill the requirements stated below at all times during the period of CA examination in July, 2021:**

1. All the staff on examination duty shall wear Gloves and Masks for their safety and that of others during the examination exercise.
2. While the candidate have been asked to wear their own mask, carry their own water bottle and also carry 50/100 ml sanitizers bottle; the examination centres shall ensure that superintendent shall keep masks for the candidate(s) who report to require face mask or in case of malfunctioning of mask during appearance for examinations. Also, Hand Sanitizer at the venue entry and inside the examination centres shall be made available in sufficient quantity on prominent places on all the days during the conduct of examinations.
3. The exam centre shall ensure that deep sanitization of the examination rooms, common areas and washroom to ensure safety and hygiene every day after the conclusion of the examination is done so that safety requirements are met for the next day of examinations.
4. Sufficient quantity of liquid handwash/soap shall be made available in washrooms for washing of hands.
5. The exam centres shall deploy sufficient number of thermo guns for temperature check of candidates and all staff on duty at the entry point. Those candidates/staff who are not coming with the prescribed temperature limit be asked not to enter inside the venue and where such candidates are being refused entry inside the hall, their details shall be entered in the attendance register.
6. While the candidates will carry their own water bottle, the Centre will also make sure the availability of packaged water bottle at sufficient number of locations.
7. The examination centre shall provide additional notice boards, display signages etc. for guidance of candidate/ staff to display the location of rooms/sitting plan at appropriate places for the help of candidates.
8. The examination centres shall identify their different wings of the premises separately highlighting them as Wing A, B and so on. Each wing shall be a standalone examination centre. There shall be separate entry to each wing to an extent possible.
9. The exam centres shall deploy adequate staff at the entry point so that there is no crowd gathering and due social distancing is maintained.



10. The attention of the examination centre is also drawn to the guidelines issued for the centre superintendent and also for the candidates forming attachment to instant communication to give a total integrated bird eye view of the SOPs / guidelines at the ICAI exam centre.
11. While the admit card will be printed online, the candidates have to give their consent to follow the various guidelines issued by the Governmental authorities as also the ICAI by way of an undertaking. They shall also undertake that they are appearing in this examination with the full consent and permission of their parents/guardian.
12. The exit of the candidates from 5.00 pm onwards has to be planned in such a way that the exit is allowed on the basis of room-wise occupancies to ensure that exit is in a staggered manner by keeping appropriate time gap difference between exit of candidates of two rooms.
13. All examination staff shall carry **No Risk status** in AarogyaSetu App installed in their Mobile.
14. As an exception due to COVID -19 precautions, candidates will be allowed to leave the examination centre from 4:00 PM onwards and the entry to the examination centre shall be allowed from 1.00 PM onwards for July 2021 Examination.

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**(B) Guidelines for Centre Superintendents and Observers**

**Centre Superintendents must ensure that following guidelines are strictly followed during the days of conduct of July, 2021 CA Examinations at the examination centre/hall: -**

1. Centre Superintendents should ensure that Examination Centre (Examination halls/rooms, washrooms, entrance, furniture, equipment, stationery to be used, kitchens, canteen, and common area) must be properly sanitized prior to and on the days of conduct of CA examinations. All examination staff shall carry, **No Risk status** in Aarogya Setu App installed in their Mobile.
2. Entry gate(s) of the examination centre must be opened at least one hour before the scheduled time of commencement of examination.
3. Proper/ Adequate social distancing as per MHA guidelines must be maintained among the candidates and functionaries both outside and in the examination Centre.
4. Each candidate and examination functionary must be subjected to thermal scanning for body temperature and hand sanitization at the time of entry to the Examination Centre. Wearing of face mask is mandatory for examination functionaries and candidates both at entrance and during conduct of examination. However, at the time of entry and confirmation of identity; the examination candidates while signing of attendance sheet, are required to remove their face mask.
5. To make arrangements for hand sanitizers for use by officials and candidate at the centre. To also make arrangement for spare masks use by candidate in case of need.
6. Exam Centres have been asked to ensure that hand sanitizers with dispensers are placed at the entrance of examination hall, washrooms etc.
7. In case Invigilator is required to help a candidate to resolve any issue, he will be needed to sanitize his hands before and afterwards (without removing gloves).
8. Washroom will be kept clean and sanitized at all times.
9. Candidates are not allowed to take inside the examination hall bags, mobile phone, smart watch, written material/books, electronic/IT gadgets or equipment capable of being used as communication/ copying device. Arrangements for informing this provision to candidates and safe keeping of these materials, if any is to be made at the examination Centre. Any infringement of these instructions will entail disciplinary actions against the candidate concerned.
10. Proper / Adequate Social distancing must be maintained among the candidates while appearing for examinations as per guidelines issued by the Government of

India. Physical distancing / social distancing to be ensured while planning the seating plan.

11. Display Signages and markings for enforcing physical/social distancing and safety protocols at adequate places.
12. All candidates and examination staff to arrive at examination centre wearing a face mask and continue wearing it all through examination, especially when in examination hall.
13. Actions to be taken as per the Protocol defined in case of detection of a suspected case of COVID-19. They be asked to exit the exam premises.
14. Sufficient provision of drinking water in 250 ml disposable plastic bottles at room temperature to be made.
15. The attention of the centre superintendent and observers is also drawn to the guideline issued in respect of centres as also guidelines issued in respect of candidates so that the observer / superintendent do have full details of do's and don'ts which are to be compulsorily observed by all set of people who are entering in the examination centres.
16. The examination centres shall identify their different wing of the premises separately highlighting them as Wing A, B and so on to the extent possible.
17. Keeping in view of the general conditions; the candidates who have completed their paper before time may be allowed to exit from 4.00 PM onwards.
18. Entry time for the examination centre shall be one hour before start of exam and candidates may come to examination centre in such a way that they report centre not before one hour before start of exam.
19. While the admit card will be printed online the candidates have to give consent to follow various guidelines issued by the Governmental authorities as also by the ICAI. They shall also undertake that they are appearing in this examination with the full consent and permission of their parents/guardian.
20. The exit of the candidates from 5.00 pm onwards has to be planned in such a way that the exit is allowed on the basis of room-wise occupancies to ensure that exit is in a staggered manner by keeping appropriate time gap between exit of candidates of two rooms.
21. Observers shall visit the examination centre one day before the commencement of the exam to ensure that proper arrangements relating exam particularly for sanitization of the centre, masks, sanitizers, thermo scanning and the entry to different wings A & B are made by the centre as per these guidelines and confirmed to Head Office about compliance.

**Xxxxx**

**C. Guidelines for examination candidates (examinee/students)**

**Candidates are required to strictly adhere to the guidelines and process for Social Distancing and hygiene to ensure safety and health of their own and fellow candidates.**

1. Candidate to check reporting/entry time at Centre given in the Admit Card and to reach centre as per reporting time only to avoid any crowding at the centre at the time of entry and to maintain social distancing.
2. All candidates must ensure before reaching the examination centre that they do not have any symptom or suffering from COVID-19 disease.
3. Candidates need to maintain social distancing from each other at all the time.
4. The candidates must ensure to report at the Examination Hall not before 1.00 PM wearing face mask and carry with them exam related items and documents. They may carry a transparent bottle of drinking water and 50/100 ML bottle of hand sanitizer and admit card. Candidates will not be allowed to carry their mobile phones, smart watch, other electronic gadgets, books & written materials and bags inside the examination halls.
5. At the entrance, the candidates shall be subject to thermal temperature scanning and sanitization of hands. Candidates and other functionaries having body temperature of more than the prescribed limit will not be allowed entry in the examination centre. However, their record will be maintained.
6. Candidates shall continue to wear face mask and shall remove the same only at the time of their personal identification and signing of the attendance register. In case of mal functioning of their mask, candidate may contact the room invigilator who will provide mask to such candidates.
7. Candidates shall seek permission of hall/room invigilators for use of washrooms and shall sanitize their hands on coming out of the washroom with the sanitizer made available by the centre outside the washroom.
8. The candidates should bring their personal water bottles and keep the same on the bench(seat).
9. All candidates are advised to carry a small transparent bottle of hand sanitizer for their use within the examination hall/ room.
10. All candidates are advised to co-operate with the examination functionaries for adherence to the COVID 19 and other guidelines during conduct of examinations.
11. All candidates are advised to bring their own pen,pencil, scale, calculators, water bottleetc. as borrowing/ lending/ exchange of the same in the examination hall is strictly prohibited.

12. On completion of the examination, the candidates will be permitted to move out in an orderly manner one candidate at a time. Please wait for instructions from invigilator and do not get up from your seat until advised.
13. The gloves and masks should be disposed in a pedal push covered bin at the examination centre and outside the examination room/hall only.
14. Required distance will be maintained without crowding anywhere at all times.
15. Candidates shall make sure that they come to the centre well in time and do not clog the outside road if they are coming in their own vehicle which should be parked at appropriate places.
16. Keeping in view the general conditions; the candidates who have completed their paper in time will be allowed to exit Exam Centre from 4.00 PM onwards.
17. While the admit card will be printed online the candidates have to give consent to follow various guidelines issued by the Governmental authorities as also the ICAI. In case a candidate is minor; he/she must undertake that he/she is appearing in this examination with the consent and permission of his/her parents/guardian by way of filling up of format which candidate can get while printing of his/her Admit Card and submit/deposit the said undertaking/format, duly signed by his/her parents/guardian, at the room/hall of the Examination centre.
18. All candidates must ensure entry in the examination centre wearing mask all the time, however the centres are advised to keep stock of masks, sanitizers and water bottles to be provided to the candidates in case of need.
19. General Instructions related to CA Examinations must be adhered to by the candidate.

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**True Copy**





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

**Examination Department**  
**The Institute of Chartered Accountants of India**

**21<sup>st</sup> June, 2021**

**Important Announcement**

**CHARTERED ACCOUNTANT EXAMINATIONS, MAY/ JULY 2021**

In continuation of the ICAI Announcements dated 5<sup>th</sup> June 2021 whereby it was announced that the Chartered Accountant (Final, Intermediate/ IPC and PQC Courses) Examinations are scheduled to be held from **5<sup>th</sup> July 2021 to 20<sup>th</sup> July, 2021** and Chartered Accountant (Foundation) Examination on **July 24<sup>th</sup>, 26<sup>th</sup>, 28<sup>th</sup> and 30<sup>th</sup>, 2021** from 2 PM to 5 PM (IST).

In this regard it is hereby informed that:

1. In case Examinee himself / herself or his / her grandparents, parents, spouse, children & siblings (residing in the same premises) are infected with Covid – 19, such examinees will be provided **"opt out option"** (with carryover of fee paid and exemptions granted) to the November, 2021 examination cycle. Examinees availing this facility need to adhere to the following guidelines:
  - (a) The opt out can be exercised by login into examination portal and submitting Covid-19 positive RTPCR Report, Aadhar Card and self declaration form (as prescribed by ICAI)
  - (b) The Examinee has to submit the Covid-19 positive RTPCR report issued by the Government recognized laboratory. (It may be noted that all such reports shall be verified by ICAI from the said laboratory and in case the same is found to be false/ fabricated, strict actions as decided by the Committee shall be taken)
  - (c) The Examinee has to submit his / her Aadhar Card along with Aadhar Card of infected relative, as the case may be.
  - (d) Examinees may note that Covid-19 positive RTPCR report shall be of a date which is on and after the date of issue of this announcement to any date up to the conclusion of the examination of the course for which the examinee has applied to appear.
  - (e) Examinees who opt out from May/ July, 2021 Examination cycle will be allowed to write their examinations in November 2021 Examination Cycle. The last attempt of the Old Course for Final and Intermediate (IPC) examinations shall be extended to November 2021 examinations only for those students who are allowed to opt out from May/ July 2021 examinations.
  - (f) If a Student has opted out in any paper during the entire cycle of the examination then he/she will not be permitted to appear in any of the remaining paper.
  - (g) If a student has appeared for first group and then opts out before the conclusion of the examination of last paper of the second group, the result of the first group will be declared and opt out option will apply only to the second group.

The Candidates are further advised to note the above and stay in touch with the website of the Institute, [www.icai.org](http://www.icai.org). Wish you all a happy, safe and successful examination!

**True Copy**

Sd/-  
(S. K. Garg)  
Additional Secretary (Examinations)

3<sup>rd</sup> DECEMBER, 2020**IMPORTANT EXAMINATION ANNOUNCEMENT**

**[Major initiatives taken by the Institute for the benefit of Candidates for Conduct of CS Examinations, December, 2020 in view of COVID-19 Pandemic]**

In view of the prevalent situation, the Institute is taking all possible measures for conducting CS Examinations scheduled to be held from 21<sup>st</sup> December to 30<sup>th</sup> December, 2020 in most safe and secured manner.

**I PREVENTIVE MEASURES FOR COVID- 19 DURING CONDUCT OF CS EXAMINATIONS, DECEMBER, 2020**

SOP on preventive measures shall be followed to contain spread of COVID-19 during conduct of CS examinations. Following measures are being taken by the Institute and shall be observed by all (staff, students and parents) at the Examination Centres :

**A GENERIC PREVENTIVE MEASURES**

- i. Physical distancing of at least 6 feet shall be followed as far as feasible. Seating of candidates in each examination room has been reduced to 12 candidates from the standard practice of seating 25 candidates earlier so that adequate social distancing can be maintained.
- ii. Use of face covers/masks made mandatory for all. It should be properly worn covering mouth and nose throughout the time spent at Examination Centre.
- iii. Practice of frequent hand washing with soap and/or use of alcohol-based hand sanitizers (for at least 20 seconds) has been made mandatory for all at examination centres.
- iv. Respiratory etiquette shall strictly be followed at all examination centres. This involves strict practice of covering one's mouth and nose while coughing/sneezing with a tissue/handkerchief/flexed elbow and disposing off used tissues properly.
- v. Self-monitoring of health shall be compulsory for all candidates and reporting of the same by submitting a 'Self Declaration' about their health status to the Superintendent of Examinations.
- vi. Spitting shall be strictly prohibited.

***B EXAMINATION CENTRES SPECIFIC MEASURES***

- (i) All examination centres have been established outside the containment zones.
- (ii) The Institute has provided for additional staff strength, additional accommodation, sanitization, hygiene and maintenance of social distancing for containment of COVID-19 during conduct of CS examinations, December, 2020 at examination centres.
- (iii) Entry of the candidates in the examination hall shall be done in staggered manner and shall commence one hour before the actual exam timing. Candidates are also allowed to leave examination hall / centre one hour after commencement of examination after fulfilling necessary requirements.
- (iv) Seating capacity at examination centres have been adequately increased to maintain social distancing. Now, in each examination room 12 candidates shall be seated as against the earlier practice of seating 25 candidates in the past.
- (v) No. of examination centres have been significantly increased. No. of Examination centres in CS Examination, December, 2019 Session was 172 whereas No. of Examination centres for CS Examinations December, 2020 Session increased to 262 for maintaining adequate social distancing.
- (vi) Necessary arrangements of face covers/masks and other items like hand sanitizers, soap, sodium hypochlorite solution, etc. shall be made at all the Examination centers for use by the personnel on duty as well as students, as per requirements. However, all are required to properly wear own face cover / face mask before entering into the examination hall.
- (vii) Candidates are required to submit “Self Declaration by Candidates” (as per format attached with the Admit Card), about their health status duly filled in and signed by them to the Superintendent of Examinations.
- (viii) Necessary instructions have been issued to the candidates by the Institute. These are also hosted on Institute’s website and it must be downloaded together with their Admit Card for the examination.
- (ix) Instructions to Superintendent of Examination Centres, Instructions to Invigilators and Instructions to General Observers have been issued by the Institute.
- (x) All precautions shall be taken with respect to wearing of face mask, social distancing and maintenance of hygiene at the examination centres. Candidates shall carry permitted items only into the examination hall and shall not be allowed to carry any other item(s).



**II CANDIDATES SPECIFIC BENEFICIAL MEASURES**

- (i) CS Examinations, June, 2020 were initially scheduled to be held from 1<sup>st</sup> to 10<sup>th</sup> June, 2020 which were re-scheduled to be held from 6<sup>th</sup> to 16<sup>th</sup> July, 2020. The examinations were again rescheduled to be held from 18<sup>th</sup> to 28<sup>th</sup> August, 2020. Thereafter, the June, 2020 Session of Examinations was merged with December, 2020 session of examinations.
- (ii) The last date for submission of examination fee was extended upto 5<sup>th</sup> April, 2020 in place of 25<sup>th</sup> March, 2020 (without late fee) and 15<sup>th</sup> April, 2020 in place of 9<sup>th</sup> April, 2020 (with late fee).
- (iii) The last date for submission of exemption application on the basis of LL.B. and ICMAI final pass was extended from 9<sup>th</sup> April, 2020 to 15<sup>th</sup> April, 2020.
- (iv) Late fee for submission of examination fee was waived.
- (v) Considering the requests from the students, online window for submitting of Examination form was re-opened for two days, i.e., 22<sup>nd</sup> & 23<sup>rd</sup> April 2020 to facilitate students who could not fill exam form within stipulated time. The last date for submission of requests for qualification based exemption was again extended upto 23<sup>rd</sup> April, 2020.
- (vi) The Institute allowed the candidates enrolled for June, 2020 examination to carry forward the credit of examination fee to December, 2020 examination and candidates were allowed to opt out from appearing in June, 2020 examination.
- (vii) Students/Candidates who had submitted their examination form for the ICSI Examinations, June-2020 session were allowed to carry over all benefits available to them including payment of fee and subject-wise exemptions to December, 2020 Session of Examinations.
- (viii) The candidates enrolled for ICSI Examinations, June, 2020 session were allowed to change their Examination Centre, Module and/or Medium, etc., without payment of fee and were allowed to add module(s) with payment of differential examination fee for appearing in ICSI Examinations, December, 2020 within the stipulated period.
- (ix) Benefit of Change in Module/Centre/Medium was granted till 9<sup>th</sup> October 2020 without payment of fee to the students who have enrolled during June, 2020 session.
- (x) Facility of addition of module for June, 2020 session granted to the candidates till 9<sup>th</sup> October 2020.

- (xi) One more attempt has been granted under 2012 Old Syllabus for Executive & Professional Program students for June 2021 Session of Examination
- (xii) Carry Forward of Examination Fee allowed to students from December, 2020 to June 2021 Session of Examination for which window was opened from 2<sup>nd</sup> November, 2020 to 6<sup>th</sup> November, 2020.
- (xiii) Relaxation granted for complying with requirements of Pre-examination test and One Day Orientation Program for enrollment to Institute's December 2020 exam session.
- (xiv) The total time period for filling online Examination Form for ICSI Examinations, December, 2020 was enhanced (remained open for two months as against one month) for the examination to be held from 21st December, 2020 as per the Examination Time-table for which candidates were allowed to enrol themselves by submitting online Examination Form together with requisite examination fee w.e.f. 26<sup>th</sup> July, 2020 till 25<sup>th</sup> September, 2020 (without late fee) and upto 9<sup>th</sup> October, 2020 (With late fee).
- (xv) The facility of appearing under old syllabus for one more examination was extended to the candidates and accordingly the candidates of Executive Programme (Old Syllabus) and Professional Programme (Old Syllabus) provided one more opportunity to appear in the ICSI Examinations to be held in December, 2020, as per their old Syllabus.
- (xvi) The benefit of appearing in following three elective subjects for one more examination was extended to the candidates and accordingly, candidates shall be examined as part of syllabus and course curriculum of Module-III of Professional Programme (New Syllabus – 2017) for ICSI Examinations, December, 2020 so as to provide one more opportunity to students applied for ICSI Examinations, June, 2020 session and also the same opportunity has been extended to students enrolled for ICSI Examinations, December, 2020 session, in view of merging of ICSI Examinations, June-2020 Session with the ICSI Examinations, December, 2020 Session:
  - Forensic Audit (444)
  - Direct Tax Law and Practice (445)
  - Valuation and Business Modelling (447).
- (xvii) Keeping in view the difficulties likely to be faced by the candidates in commuting long distance for appearing in the examination and to prevent overcrowding in the Examination Centres, new *ad hoc* Examination Centres have been opened at the following places :

Sl. No.	Region	State	City
1	East	West Bengal	South 24 Parganas
2	North	Haryana	Bhiwani
3	South	Andhra Pradesh	Nellore
4	South	Karnataka	Sirsi
5	South	Karnataka	Udupi
6	South	Kerala	Kannur
7	South	Kerala	Kollam
8	South	Tamil Nadu	Erode
9	South	Tamil Nadu	Kanchipuram
10	West	Madhya Pradesh	Dhar
11	West	Madhya Pradesh	Katni
12	West	Madhya Pradesh	Ratlam
13	West	Maharashtra	Chandrapur
14	West	Maharashtra	Latur
15	West	Maharashtra	Nanded
16	West	Maharashtra	Palghar
17	West	Maharashtra	Raigad
18	West	Gujarat	Valsad
19	North	Haryana	Rohtak
20	West	Madhya Pradesh	Devas
21	South	Tamil Nadu	Thiruppur

- (xviii) The Institute further decided to open the examination centres in Metro/ Mega cities in such a manner that the examination centres should cover the different and maximum parts/areas of the cities and the distance for the candidate should be possibly the minimum. The Institute also decided to further divide Bengaluru, Hyderabad, Bhubaneswar, Chennai, Mumbai, Navi Mumbai, Kolkata and Thane into zones and to increase the number of zones where zone(s) already exist in order to reduce the travelling time of examinees and overcrowding at the examination centres.
- (xix) Apart from the above, new examination centres were also opened in the cities having existing examination centres. In all, No. of Examination Centres for CS Examinations, December, 2020 are 262 as against 172 Examination Centres in CS Examinations, December, 2019. Thus, 90 additional examination centres opened for CS Examinations, December, 2020.
- (xx) The Institute has allowed Opt-out Option to the candidates enrolled for appearing in CS Examinations, December, 2020 on submission of their request in the prescribed Application cum Self-declaration Form together with COVID-19 positive test report of self or any immediate relative. COVID-19 positive test report of any date between 20<sup>th</sup> November, 2020 and 30<sup>th</sup> December, 2020 (both inclusive) would be compulsorily required to be attached alongwith Application cum Self-declaration Form for making Opt-out request which is to be submitted at

(xxi) The next examinations of Company Secretaries scheduled to be held in June-2021 will commence from 1<sup>st</sup> June, 2021. Time-table will be hosted on Institute's website separately.

- Extension of last date for compliance with the requirements of Pre-Exam Test and One Day Orientation Programme upto 30<sup>th</sup> April, 2020 (for enrollment to June 2020 session of examination)
- Extension of Last Date for Submission of Online Requests for Change of Centre/ Medium/ Module/ Cancellation of Exemption for June, 2020 Session of CS Examinations up to 5<sup>th</sup> June, 2020.
- Last date for compliance with the requirements of Pre-Exam Test and One Day Orientation Programme (for enrollment to June 2020 session of examination) was extended upto 30<sup>th</sup> April, 2020, which was later on extended up to 31<sup>st</sup> May 2020. The same was further relaxed till 31<sup>st</sup> August 2020.
- Re-opening Window for submitting Change Request from 17<sup>th</sup> June to 30<sup>th</sup> June 2020.

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**True Copy**

*James Dyal*