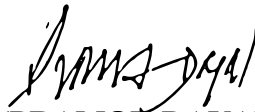


**BRIEF NOTE BY ICAI AS PER ORDER DATED 29.06.2021**  
**IN WP (C) 640/2021 AND OTHER CONNECTED MATTERS**

<b><u>S.No.</u></b>	<b><u>Issue</u></b>	<b><u>Submissions of the Institute</u></b>
1.	<b>Opt-out facility to the candidates.</b>	<p>Currently Opt-out option is given in case the examinee or his family members residing in the same premises are infected with COVID-19 on or after 21.06.2021 till the completion of the Examinations on production of COVID-19 positive RT PCR Report.</p> <p><b>In addition to the above</b>, the Opt-out option shall also be extended to those candidates (whether under the Old or New Syllabus) who have recently suffered from COVID-19 or yet to recover from the after effects of the COVID-19 and consequently unable to appear in the Examinations on production of Medical Certificate issued by Registered Medical Practitioner that the candidate has recently suffered from COVID-19 and is yet to recover. The Certificate should bear the registered number of the Practitioner.</p> <p>The Certificate may be issued by District Medical Officer, Primary Health Centres, Government General Hospitals, Private Hospitals and Registered Medical Practitioners.</p> <p>Such medical certificate will be in addition to the relevant RT PCR Report.</p>
2.	<b>SOP re. Examination Centres.</b>	<p>ICAI submits that all the Examination Centres shall follow Government guidelines relating to Covid-19 strictly to ensure health and safety of the examinees. Seating areas shall be adequately sanitized and disinfected. Adequate gap between the candidates shall be maintained. Hand sanitizer would be made available at the Examination venues.</p> <p>Only schools, colleges and other academic institutions have been chosen to be Examination Centres. Marriage Halls, Banquet Halls etc., have not been hired for the purpose of the Exam.</p>
3.	<b>Examination Functionaries</b>	<p>ICAI assures that all the Invigilators, Supervisors at the Examination Venue wear the masks and maintain social distancing. Further, all the Examination functionaries shall carry '<b>No Risk Status</b>' in Aarogya Setu App installed in their Mobile.</p>
4.	<b>Last Minute change of Examination Centres.</b>	<p>In case there are any last minute changes in the Examination Centres due to operational or logistical reasons, the candidates would be given an option to opt-out of the Examination only in case of inter-city change. <b>No Opt-out option will be given where the change does not involve change of city.</b></p>

5.	<b>Examination in Groups of Papers.</b>	<p>The Scheme of the Examination envisages that a candidate has to appear and qualify in two sets of subject Groups both in Inter and Final.</p> <p>If the Opt-out option is exercised while the Examinations are in progress, the candidate has to re-appear in all the papers that constitute a Group as per the requirements of the Chartered Accountants Regulations, 1988. However, if the candidate has appeared in all the Papers that constitute a Group, there is no need to appear in the said Group once again if he/she passes that Group.</p>
6.	<b>Waiver of Articleship period.</b>	<p>Articleship is a way of on-the-job training to equip the students with the skills required in the practical aspects of the profession. It is a statutory requirement as per the Regulation. There is flexibility of completion of articleship as per the discretion of the Principal professional under whom the student is undergoing training. Therefore, it is not possible for complete waiver of the articleship.</p>
7.	<b>Transportation facilities / Vaccination of Candidates</b>	<p>ICAI is not in a position to provide transportation facilities / vaccination of candidates, as prayed for by the Petitioner.</p>

  
(PRAMOD DAYAL)

AOR for Respondent No.2 - ICAI

Dated: 29.06.2021