

**IN THE HON'BLE SUPREME COURT OF INDIA**

**ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION (CIVIL) NO. \_\_\_\_\_ OF 2020**  
**[UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA]**  
**(IN THE MATTER OF PUBLIC INTEREST LITIGATION)**

**IN THE MATTER OF:**

Anubha Shrivastava Sahai

...Petitioner

-Versus-

The Institute of Chartered Accountants of India & Ors.

...Respondents

**WITH**

**I.A. NO. \_\_\_\_\_ 2020: APPLICATION SEEKING AD-INTERIM, EX-PARTE, URGENT INTERIM RELIEF**

**I.A. NO. \_\_\_\_\_ 2020: APPLICATION SEEKING EXEMPTION FROM FILING ATTESTED AFFIDAVIT, WELFARE STAMP AND ORIGINAL VAKALATNAMA**

**PAPER BOOK**

**(FOR INDEX KINDLY SEE INSIDE)**

**ADVOCATE FOR THE PETITIONER: ALAKH ALOK SRIVASTAVA**

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**PROFORMA FOR FIRST LISTING****SECTION – PIL (W)**

**The case pertains to (Please tick/check the correct box)**

- o Central Act: (Title): **Constitution of India**
  - o Article: **32**
  - o State Rule: (Title): **NA**
  - o Rule No (s): **NA**
  - o Impugned Interim Order: (Date): **NA**
  - o Impugned Final Order/Decree: (Date): **NA**
  - o High Court: (Name): **NA**
  - o Name of Judges: **NA**
  - o Tribunal/Authority: (Name): **NA**
- 

- 1. Nature of matter: **Civil**
- 2. (a) Petitioner/Appellant: **Anubha Shrivastava Sahai**  
(b) Email ID: **anubha1812@gmail.com**  
(c) Mobile Phone No.: **+91 98900-93218**
- 3. (a) Respondent: **The Institute of Chartered Accountants of India and Others**  
(b) Email ID: **NA**  
(c) Mobile Phone No.: **NA**
- 4. (a) Main Category Classification: **18**  
(b) Sub Classification: **1817**
- 5. Not to be Listed Before: **NA**
- 6. (a) Similar Disposed of matter with citation, if any and case details:  
**NO SIMILAR MATTER DISPOSED OF**  
  
(b) Similar Pending Matter with case Details: **NO SIMILAR MATTER PENDING**
- 7. Criminal Matters: **NA**  
(a) Whether accused/convict has surrendered: **NA**

- (b) FIR No. and Date: **NA**
- (c) Police Station: **NA**
- (d) Sentence Awarded: **NA**
- (e) Period of sentence undergone including period of detention/ custody undergone:

8. Land Acquisition Matters: **NA**

- (a) Date of Section 4 Notification: **NA**
- (b) Date of Section 6 Notification: **NA**
- (c) Date of Section 1 Notification: **NA**

9. Tax Matters: State the tax effect: **NA**

10. Special Category (First Petitioner/Petitioner Only):

Senior Citizen/ 65 Years/ SC/ ST/ Woman/ Child/ Disabled/ Legal Aid Case/ In Custody: **Woman**

11. Vehicle Number (In case of Motor Accident Claim matters): **NA**

**ALAKH ALOK SRIVASTAVA**  
**ADVOCATE FOR THE PETITIONER**  
**REGISTRATION NO. 3077**

**EMAIL ID –advocate.alakh@gmail.com**

**Date: 22.06.2020**

### **SYNOPSIS AND LIST OF DATES**

The instant Public Interest Litigation (PIL) by way of Writ Petition has been preferred before this Hon'ble Court under Article 32 of the Constitution of India, inter-alia, **seeking urgent kind indulgence of this Hon'ble Court towards the blatant violation of fundamental Right of Equality under Article 14 and Right to Life under Article 21 of about 4.67 Lakh students, who are slated to appear in various Chartered Accountants Examinations during 29<sup>th</sup> July, 2020 to 16<sup>th</sup> August, 2020, amidst the exponential surge of deadly COVID-19 pandemic.**

The humble Petitioner herein is the **President of "India Wide Parents Association"**, which is an association of various parents across India, working for welfare and redressal of grievances of various students, including the Chartered Accountancy students. As the said Association of the Petitioner is not yet registered, hence, the humble Petitioner is constrained to prefer the instant Petition in her individual capacity.

It is respectfully submitted that pursuant to announcement made by the Respondent No.1 ICAI to conduct the aforesaid May, 2020, cycle Chartered Accountants examination between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020, now it has notified a highly discriminatory and arbitrary "Opt-Out" option, vide announcements dated 15.06.2020 and 20.06.2020.

The said "Opt-Out" option discriminates between those underprivileged group of CA students/ aspirants, who are living in remote areas of the country or living in the containment zones and thus are slated to lose one precious Examination Attempt by choosing "OPT-OUT" option amidst ongoing COVID-19 pandemic, as compared to that privileged group of

students/ aspirants, who are living in big cities/ green zones and thus they have no problem in appearing in the said Examination.

It is respectfully submitted that Respondent No.1 ICAI has notified that for the students who choose OPT-OUT option, this attempt (May 2020) will be treated as cancelled / not counted. Thus, such student will be deprived of the May, 2020, attempt, as compared to other group of students, who choose OPT-IN option. Hence, first and foremost, the humble Petitioner is praying this Hon'ble Court **to forthwith quash and set aside the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) read with the Important Announcement dated 20.06.2020 (Annexure P-6), issued by the Respondent No.1 ICAI.**

The humble Petitioner is **further praying for increasing the number of Examination Centres of the aforesaid Examination**, so as to ensure that at least one Examination Centre is kept in every district of India. It is respectfully submitted in this regard that there are about 4.67 Lakh students/ aspirants, who are scheduled to appear in the aforesaid Examinations, at about 259 Examination Centres in India and 5 Centres overseas. Considering the fact that there are total 739 Districts in India, it is apparent from the above that the Respondent No.1 ICAI is only conducting the aforesaid Examinations in about 30% districts in India. Meaning thereby that the students/ aspirants living in other 70% districts of India, would be required to travel from their homes for long distances, to other districts, in order to appear in the aforesaid Examinations, which will put their lives in immense threat of deadly pandemic of COVID-19.

For example, reportedly there are only 3-4 Centres for the aforesaid Examination in 3 Districts of Bihar out of total 38 Districts. Meaning

thereby that the students from other 35 districts will have to travel for long distances, to reach at those 3 Districts, in order to appear in the said Examination, putting their own lives as well as the lives of their family members at the high risk of COVID-19 infection. Similarly, in the North-East part of our Country, for the states of Assam, Nagaland, Manipur, Mizoram, Tripura, Arunachal Pradesh and Meghalaya, there are only 3 Examination Centres in Assam only. Thus, the humble Petitioner is praying for increase in the number of Examination Centres, so as to provide at least one Examination Centre, in each District of India.

The humble Petitioner is further praying for **FREE TRANSPORTATION** and **FREE ACCOMODATION** for the desirous students (who are not living in close proximity of their respective Examination Centres) for the period of 29<sup>th</sup> July to 16<sup>th</sup> August, 2020 in in order to protect them from unnecessary harassment and strong likelihood of COVID-19 infection.

The humble Petitioner is further praying for a direction to the Respondents to treat the e-Admit Cards to be issued to the captioned students, as E-passes for free movement of such students in containment/ red zones during examinations.

The humble Petitioner is further praying for keeping **stand-by Examination Centre** for those Centres which are likely to go into containment zone during the said Examination. The Petitioner is further seeking **formulation and implamentation of specific MHA guidelines for CA Examinations, free medical treatment to students infected during examination**, amongst various other welfare measures.

As an alternate prayer, the humble Petitioner is further praying that if adherence to the aforesaid COVID-19 safety measures, is not possible by the Respondents for the aforesaid Examination, then the Respondent No.1 ICAI should be directed **to postpone the instant Examination to any subsequent period, post normalisation of COVID-19 crisis.**

Hence the humble Petitioner is humbly praying for the kind indulgence of this Hon'ble Court in the interest of justice. In order to elucidate the *factum probandum* of the case in details, a chronological list of dates is depicted as under -

#### LIST OF DATES

The Respondent No.1 ICAI conducts various Examinations pertaining to the prestigious Chartered Accountants ("CA") course across India and also overseas, in two cycles every year i.e. May cycle and November cycle. Upon successfully qualifying such Examinations, the successful candidates are awarded with the esteemed designation of "Chartered Accountants" (CA) and they are held eligible to practice Chartered Accountancy in India or abroad.

01.01.2020      Vide Important Announcement dated **01.01.2020**, the Respondent No.1 initially scheduled Chartered Accountant Examinations, May 2020 cycle, to be held **from 02.05.2020 to 18.05.2020.**

February, 2020      However, in the month of February, 2020, entire world, including India, witnessed extremely contagious and

deadly virus pandemic of COVID-19, which has infected crores and has killed lakhs of the people across the world till today. As per reports, total 82 Lakh people across Globe have been infected by COVID-19 whereas total 4.46 Lakh People have died. The said count is increasing day by day as there is an exponential surge in the said COVID-19 pandemic recently.

24.03.2020 In order to break the infection cycle of deadly pandemic of COVID-10, the Respondent No.2 and 3 Union of India announced a nationwide LOCKDOWN w.e.f. the midnight of 24.03.2020 (Tuesday), which was initially supposed to continue for three (3) weeks, however, later on extended to further periods, on time to time basis.

Considering the aforesaid nationwide Lockdown and huge spread of COVID-19 pandemic in India, various educational institutes extended their dates of examinations for various courses and/or postponed the same indefinitely.

27.03.2020 Vide Important Announcement dated **27.03.2020**, even the Respondent No.1 ICAI POSTPONED the Chartered Accountants Examinations from (2<sup>nd</sup>-18<sup>th</sup>) May, 2020 to (19<sup>th</sup> June – 4<sup>th</sup> July), 2020.

02.05.2020 Subsequently, vide Important Announcement dated 02.05.2020, the Respondent No.1 once again postponed

the aforesaid CA Examinations from (19th June-4<sup>th</sup> July) to (29<sup>th</sup> July-16<sup>th</sup> August), 2020, for all students, due to exponential surge in the COVID-19 pandemic.

20.05.2020 On 20.05.2020, the Respondent No.2 MHA issued Guidelines to conduct 10<sup>th</sup> and 12<sup>th</sup> Class Board Examinations by State Education Boards/ CBSE/ ICSE etc. and prescribed certain conditions for the same.

15.06.2020 However, no such specific guideline was issued by MHA for about 4.67 Lakh of CA Students, who are scheduled to appear in the aforesaid CA Examinations between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020. Rather, now, vide Important Announcement dated 15.06.2020, the Respondent No.1 ICAI has arbitrarily decided to discriminate between the eligible students/ aspirants by providing an option of OPT-OUT to them. Vide aforesaid Important Announcement, the Respondent No.1 has stated that the students (who have already submitted online examination application for May 2020 Examination cycle) shall be allowed to OPT-OUT and carry forward their candidature to next examination i.e. November, 2020 examination cycle and this attempt (May 2020) will be treated as cancelled / not counted.

It is respectfully submitted that in view of the exponential spurt in the deadly pandemic of COVID-19, the Respondent No.1 ICAI ought to have made arrangement

for either all the students to appear in the said Examination between 29<sup>th</sup> July to 16<sup>th</sup> August or should have postponed the entire examination, instead of discriminating between them.

However, by giving the option of Opt-Out, the Respondent No.1 ICAI has discriminated between those underprivileged students/ aspirants, who would not be able to participate in the said Examinations due to the ongoing COVID-19 pandemic and deprive them from the precious opportunity of appearing in the said Examinations, as compared to that privileged group of students/ aspirants, who would be able to participate in the said Examinations despite COVID-19 pandemic due to various reasons.

18.06.2020 Hence, on being approached by various aggrieved students, the humble Petitioner, being "President of the India Wide Parents Association" made a Representation to the Respondent No.1 ICAI on 18.06.2020, seeking redressal of the plight of the Chartered Accountant student slated to appear in the captioned Examination.

20.06.2020 However, the Respondents have ignored the aforesaid requests made by the humble Petitioner and instead of withdrawing the aforesaid highly discriminatory Important Announcement dated 15.06.2020, they have now notified an Important Announcement dated

20.06.2020 wherein they have extended the deadline to submit online declaration to avail “Opt-Out” option, till **27.06.2020** 11.59 PM.

22.06.2020 Thus, being extremely aggrieved, the humble Petitioner has preferred the instant PIL, by way of Writ Petition, for the welfare of about 4.67 Lakh students/ aspirants of the aforesaid CA Examination, May 2020 cycle.

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WWW.TAXSCAN.IN

**IN THE MATTER OF:**

....Petitioner

**-VERSUS-**

- ## All are Contesting Respondents

**A PUBLIC INTEREST LITIGATION (PIL) BY WAY OF WRIT PETITION UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA, INTER-ALIA SEEKING URGENT ISSUANCE OF APPROPRIATE WRIT, ORDER AND/OR DIRECTIONS TO QUASH AND SET ASIDE THE IMPORTANT ANNOUNCEMENT DATED 15.06.2020 (ANNEXURE P-4) AND IMPORTANT ANNOUNCEMENT 20.06.2020 (ANNEXURE P-6) ISSUED BY THE RESPONDENT NO.1 ICAI WITH RESPECT TO THE CHARTERED ACCOUNTANTS EXAMINATIONS, MAY 2020 CYCLE; AND/OR TO ISSUE A WRIT OF MANDAMUS OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION TO THE RESPONDENTS HEREIN TO INCREASE THE NUMBER OF EXAMINATION CENTRES OF THE CAPTIONED CA EXAMINATIONS, MAY 2020 CYCLE, SO AS TO PROVIDE AT LEAST ONE EXAMINATION CENTRE IN EVERY DISTRICTS OF INDIA; AND/OR TO GRANT FRESH OPTION TO CHOOSE EXAMINATION CENTRE TO EACH SUCH ASPIRANT/ STUDENT, PURSUANT TO INCREASE IN THE NUMBER OF SAID EXAMINATION CENTRES, WITHOUT PREJUDICE TO THE CENTRE ALREADY OPTED BY HIM/HER IN LIEU OF THE IMPORTANT ANNOUNCEMENTS DATED 15.06.2020/20.06.2020; AND/OR TO PROVIDE FREE TRANSPORTATION AND FREE ACCOMODATION TO THE DESIROUS STUDENTS/ ASPIRANTS OF THE CAPTIONED CA EXAMINATIONS, MAY 2020 CYCLE DURING THE PERIOD OF 29<sup>TH</sup> JULY, 2020 TO 16<sup>TH</sup> AUGUST, 2020; AND/OR TO ISSUE NECESSARY ORDERS/ GUIDELINES TO THE CONCERNED AUTHORITIES TO TREAT THE E-ADMIT CARDS ISSUED TO THE STUDENTS/ ASPIRANTS OF THE INSTANT EXAMINATIONS, AS E-PASSES ENABLING FREE MOVEMENT OF SUCH STUDENTS IN ALL ZONES, INCLUDING IN CONTAINMENT ZONES, DURING THEIR SAID EXAMINATIONS; AMONGST OTHER PRAYERS**

**TO,**

**HON'BLE THE CHIEF JUSTICE OF INDIA AND HIS LORDSHIP'S COMPANION JUSTICES OF THE SUPREME COURT OF INDIA**

**THE HUMBLE PETITION OF THE PETITIONER ABOVENAMED**

**MOST RESPECTFULLY SHOWETH:-**

1. That the instant Public Interest Litigation (PIL) by way of Writ Petition has been preferred before this Hon’ble Court under Article 32 of the Constitution of India, inter-alia, seeking urgent kind indulgence of this Hon’ble Court towards the plight of about 4.67 Lakh students, who are slated to appear in various Chartered Accountants Examinations during 29<sup>th</sup> July, 2020 to 16<sup>th</sup> August, 2020, amidst the exponential surge of deadly COVID-19 pandemic.
2. That the Petitioner herein is a law abiding and peace loving citizen of India and a permanent resident of Mumbai (Maharashtra). The Petitioner is a lawyer by profession and she is also presently working as the President of the “**India Wide Parents Association**”. The Personal particulars of the humble Petitioner herein, are as under-

| SN | Particulars                             | Information                                                                                                           |
|----|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 1. | Full Name                               | <b>Anubha Shrivastava Sahai</b>                                                                                       |
| 2. | Complete Address Postal                 | <b>603, Arlington, Rodas Enclave, Hiranandani Estate, Patlipada, Thane, West, Thane, Mumbai, Maharashtra – 400607</b> |
| 3. | Email ID                                | <b><u><a href="mailto:anubha1812@gmail.com">anubha1812@gmail.com</a></u></b>                                          |
| 4. | Phone No.                               | <b>+91 98900-93218</b>                                                                                                |
| 5. | Proof Regarding Personal Identification | <b>True copy of the Aadhar Card of the Petitioner</b>                                                                 |
| 6. | Occupation                              | <b>Advocate</b>                                                                                                       |
| 7. | Annual Income                           | <b>Rs.2.5 Lakh Per Annum (Approx.)</b>                                                                                |
| 8. | PAN Number                              | <b>BRQPS4259H</b>                                                                                                     |
| 9. | National Unique Identity Card No.       | <b>9024-9571-8782</b>                                                                                                 |

3. The **“India Wide Parents Association”** of the Petitioner, is an association of like minded persons who have come forward to highlight and redress the issues of parents and students in various educational institutions across India. The Petitioner’s Association regularly takes up various issues pertaining to the welfare and redressal of grievances of the students and parents, before various Courts of law, quasi-judicial authorities, educational forums and government authorities. The Petitioner’s Association has successfully redressed multiple grievances of various students and parents by way of filing applications/ petitions before this Hon’ble Court and also before Hon’ble High Courts across India. The Petitioner’s Association also takes up various issues pertaining to the redressal of the grievances of the Chartered Accountancy Students, amongst other students.
4. It is respectfully submitted that the Petitioners’ Association i.e. **“India Wide Parents Association”** has not completed its mandatory 3 years period of its operations and thus it is not yet registered and hence it is not a juristic person in *stricto sensu*. Hence, the humble Petitioner, being the President of the said **“India Wide Parents Association”**, has preferred the instant PIL by way of Writ Petition, for the larger interest of about 4.67 Lakh Chartered Accountants students.
5. That it is pertinent to mention here that although thousands of the aggrieved students/ aspirants of the aforesaid Examinations are in constant touch with the Petitioner herein, however, they are not willing to disclose their names in the instant Petition, fearing vendetta

by the Respondent No.1 ICAI and thus the instant Petition has been preferred as a PIL by the humble Petitioner herein.

6. The Respondent No.1 Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No.XXXVIII of 1949) for regulating the profession of Chartered Accountancy in the country.
7. The Respondent No.1 Institute functions under the administrative control of the Ministry of Corporate Affairs, Government of India i.e. the Respondent No.4 herein. The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.
8. The Respondent No.2 i.e. the Ministry of Home Affairs (MHA) and Respondent No.3 i.e. the Ministry of Health and Family Welfare (MoHWF) are the nodal Ministries of the Government of India, which are primarily responsible for the management and redressal of the deadly pandemic of COVID-19 in India, as of now.
9. That the Petitioner has preferred the instant PIL by way of Writ Petition under Article 32 of the Constitution of India, by her own and not at the instance of anyone else.

10. That the Petitioner has no personal interest involved in the instant Petition. Further, there is no civil, criminal or revenue litigation involving the Petitioner, on the identical issue involved in this PIL.
11. That the source of information of the facts pleaded in the instant PIL is the first hand information received from the official website of the Respondent No.1 Institute and also the direct inputs given by various students/ aspirants of the Chartered Accountants Examination, May, 2020 cycle. It is submitted that the contents of the said information have been further verified by the Petitioner.
12. That the issue involved in the instant Writ Petition is pertaining to sheer violation of fundamental rights of Lakhs of Chartered Accountant students/ aspirants and their family members, enshrined within Articles 14 and 21 of the Constitution of India, amongst others.
13. **BRIEF FACTS:** That the facts constituting the cause of action leading to the filing of the petition are as follows:
- 13.1 The Respondent No.1 ICAI conducts various Examinations pertaining to the prestigious Chartered Accountants ("CA") course across India and also overseas, in two cycles every year i.e. May cycle and November cycle. Upon successfully qualifying such Examinations, the successful candidates are awarded with the esteemed designation of "Chartered Accountants" (CA) and they are held eligible to practice Chartered Accountancy in India or abroad.

13.2 Vide Important Announcement dated **01.01.2020**, the Respondent No.1 initially scheduled Chartered Accountant Examinations, May 2020 cycle, to be held **from 02.05.2020 to 18.05.2020**.

13.3 However, in the month of February, 2020, entire world, including India, witnessed extremely contagious and deadly virus pandemic of COVID-19, which has infected crores and has killed lakhs of the people across the world till today. As per reports, total 82 Lakh people across Globe have been infected by this deadly disease of COVID-19 whereas total 4.46 Lakh People have died. The said count is increasing day by day as there is an exponential surge in the said COVID-19 pandemic recently.

13.4 In order to break the infection cycle of deadly pandemic of COVID-10, the Respondent No.2 and 3 Union of India announced a nationwide LOCKDOWN w.e.f. the midnight of 24.03.2020 (Tuesday), which was initially supposed to continue for three (3) weeks, however, later on extended to further periods, on time to time basis.

13.5 Considering the aforesaid nationwide Lockdown and huge spread of COVID-19 pandemic in India, various educational institutes extended their dates of examinations for various courses and/or postponed the same indefinitely.

13.6 Vide Important Announcement dated **27.03.2020**, even the Respondent No.1 ICAI POSTPONED the Chartered

Accountants Examinations of – Foundation Course Examination, Intermediate (IPC) Course Examination and Final Course Examination (Under Old as well as New Scheme), International Trade Laws and World Trade Organisation (ITL and WTO) Part-I Examination and International Taxation – Assessment Test (INTT-AT) from (2<sup>nd</sup>-18<sup>th</sup>) May, 2020 to (19<sup>th</sup> June – 4<sup>th</sup> July), 2020.

A true copy of the Important Announcement dated 27.03.2020 issued by the Respondent No.1 postponing the Chartered Accountants Examinations, is enclosed herewith and marked as **Annexure P-1 (pg. \_\_\_\_\_)**.

13.7 Subsequently, vide Important Announcement dated 02.05.2020, the Respondent No.1 once again postponed the aforesaid Chartered Accountants Examinations from (19<sup>th</sup> June-4<sup>th</sup> July) to (29<sup>th</sup> July-16<sup>th</sup> August), 2020, for all students, due to exponential surge in the COVID-19 pandemic.

A true copy of the Important Announcement dated 02.05.2020 issued by the Respondent No.1 postponing the Chartered Accountants Examinations, is enclosed herewith and marked as **Annexure P-2 (pg. \_\_\_\_\_)**.

13.8 Thereafter, on 20.05.2020, the Respondent No.2 MHA issued Guidelines to conduct 10<sup>th</sup> and 12<sup>th</sup> Class Board Examinations by State Education Boards/ CBSE/ ICSE etc. and prescribed certain conditions for the same.

A true copy of the MHA Guidelines dated 20.05.2020 for conducting 10<sup>th</sup> and 12<sup>th</sup> Class Board Examinations by State Education Boards/ CBSE/ ICSE etc., is enclosed herewith and marked as **Annexure P-3 (pg. \_\_\_\_\_)**.

13.9 However, no such specific guideline was issued by MHA for about 4.67 Lakh of CA Students, who are scheduled to appear in the aforesaid CA Examinations between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020. Rather, now, vide Important Announcement dated 15.06.2020, the Respondent No.1 has arbitrarily decided to discriminate between the eligible students/ aspirants by providing an option of OPT-OUT to them. Vide aforesaid Important Announcement, the Respondent No.1 has stated that the students (who have already submitted online examination application for May 2020 Examination cycle) shall be allowed to OPT-OUT and carry forward their candidature to next examination i.e. November, 2020 examination cycle.

13.10 In this case, the examination fees and exemption, if any, of the concerned student will automatically be shifted and carried forward to the next examination i.e. November 2020 cycle and this attempt (May 2020) will be treated as cancelled / not counted. The student will be required to apply afresh for November 2020 Examination cycle at the relevant time. His / Her Examination fees will be adjusted and differential fees, if any, will only be charged.

13.11 Vide aforesaid Important Announcement dated 15.06.2020, the Respondent No.1 ICAI has prescribed the procedure for availing OPT-OUT facility by directing the students/ aspirants of the aforesaid examinations to submit an online declaration of opting out. The Respondent No.1 ICAI has further stated that on submitting the declaration, the candidature of the students for the May, 2020 Examination Cycle, will be cancelled and he/ she will be shifted to the Next Examination Cycle.

A true copy of the Important Announcement dated 15.06.2020 issued by the Respondent No.1 providing Opt-Out option in the Chartered Accountants Examinations, is enclosed herewith and marked as **Annexure P-4 (pg. \_\_\_\_\_)**.

13.12 It is pertinent to mention here that vide a separate Notification/ Announcement dated 15.06.2020, the Respondent No.1 ICAI has recently postponed its another examination, namely, ISA Eligibility Test, which was scheduled to be held on 18<sup>th</sup> July, 2020, in view of the alarming increase of COVID-19 pandemic, despite the fact that hardly 1000-1500 students are slated to appear in the said Examination.

13.13 It is respectfully submitted that in view of the exponential spurt in the deadly pandemic of COVID-19, the Respondent No.1 ICAI ought to have made arrangement for either all the students to appear in the said Examination between 29<sup>th</sup> July to 16<sup>th</sup> August or should have postponed the entire examination, instead of discriminating between them. By giving

the option of Opt-Out, the Respondent No.1 ICAI has discriminated between those underprivileged students/ aspirants, who would not be able to participate in the said Examinations due to the ongoing COVID-19 pandemic and deprive them from the precious opportunity of appearing in the said Examinations, as compared to that privileged group of students/ aspirants, who would be able to participate in the said Examinations despite COVID-19 pandemic due to various reasons.

13.14 Hence, the aforesaid Important Announcement dated 15.06.2020 issued by the Respondent No.1 ICAI is absolutely arbitrary, discriminatory, biased and violative of the fundamental rights enshrined under Articles 14 and 21 of the Constitution of India and thus liable to be outrightly set aside.

13.15 Hence, on being approached by various aggrieved students, the humble Petitioner made a Representation to the Respondent No.1 ICAI on 18.06.2020, with regard to the plight of the Chartered Accountant student slated to appear in the captioned Examination.

A true copy of the Representation dated 18.06.2020 made by the Petitioner to the Respondent No.1 ICAI for redressal of the grievances of the Chartered Accounts students, is enclosed herewith and marked as **Annexure P-5 (pg. \_\_\_\_\_)**.

13.16 However, the Respondents have ignored the aforesaid requests made by the humble Petitioner and also by various

other concerned people and instead of withdrawing the aforesaid highly discriminatory Important Announcement dated 15.06.2020, they have now notified an Important Announcement dated 20.06.2020 wherein they have extended the deadline to submit online declaration to avail "Opt-Out" option, till **27.06.2020** 11.59 PM.

A true copy of the Important Announcement dated 20.06.2020 issued by the Respondent No.1 ICAI, is enclosed herewith and marked as **Annexure P-6 (pg. \_\_\_\_\_)**.

13.17 Thus, being extremely aggrieved, the humble Petitioner has preferred the instant PIL, by way of Writ Petition, for the welfare of about 4.67 Lakh students/ aspirants of the aforesaid CA Examination, May 2020 cycle.

14. The instant Petition has been preferred by the humble Petitioner, in the public interest, inter-alia, on the following Grounds, amongst others:

#### **GROUND**

A. That the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) read with the Important Announcement dated 20.06.2020 (Annexure P-6) issued by the Respondent No.1 ICAI, are absolutely arbitrary, discriminatory, biased and violative of the fundamental rights enshrined under Articles 14 and 21 of the Constitution of India, as much as, it arbitrarily discriminates between those underprivileged group of CA students/ aspirants, who are living in remote areas or in containment zone and thus

are forced to opt for “OPT-OUT” option amidst ongoing COVID-19 pandemic, as compared to that privileged group of students/ aspirants, who are living in big cities/ green zones and thus they have no problem in appearing in the said Examination.

The Respondent No.1 ICAI has categorically stated in the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) that for the students who choose OPT-OUT option, this attempt (May 2020) will be treated as cancelled / not counted.

Thus, such student will be deprived of the May, 2020, attempt, as compared to other group of students, who choose OPT-IN option.

Thus, the entire exercise of the Respondent No.1 ICAI of introducing the option of “OPT-OUT” is discriminatory and violative of Article 14 of Constitution of India.

Hence, on this ground, the humble Petitioner is praying this Hon’ble Court **to forthwith quash and set aside the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) read with the Important Announcement dated 20.06.2020 (Annexure P-6), issued by the Respondent No.1 ICAI with respect to the Chartered Accountants Examinations, May 2020 cycle and allow all students/ aspirants to appear in the said CA Examinations, without any discrimination.**

- B. The humble Petitioner is further praying for increasing the number of Examination Centres of the aforesaid Examination, so as to ensure that at least one Examination Centre is kept in every district of India.

It is respectfully submitted in this regard that there are about 4.67 Lakh students/ aspirants, who are slated to appear in the aforesaid Examinations, at about 259 Examination Centres in India and 5 Centres overseas. Considering the fact that there are total 739 Districts in India, it is apparent from the above that the Respondent No.1 ICAI is only conducting the aforesaid Examinations in about 30% districts in India. Meaning thereby that the students/ aspirants living in other 70% districts of India, would be required to travel from their homes/ homes for long distances, to other districts, in order to appear in the aforesaid Examinations, which will put their lives in immense threat of deadly pandemic of COVID-19.

For example, reportedly there are only 3-4 Centres for the aforesaid Examination in 3 Districts of Bihar out of total 38 Districts. Meaning thereby that the students from other 35 districts will have to travel for long distances, to reach at those 3 Districts, in order to appear in the said Examination, putting their own lives as well as the lives of their family members at the high risk of COVID-19 infection.

Similarly, in the North-East part of our Country, for the states of Assam, Nagaland, Manipur, Mizoram, Tripura, Arunachal Pradesh and Meghalaya, reportedly there are only 3 Examination Centres in Assam only.

Thus, it is quite axiomatic from the above that because of a very limited number of Examination Centres for the aforesaid

Examinations, lakhs of students will be forced to travel from their houses/ home towns to the distantly situated Examination Centres in order to physically appear in the said Examinations between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020, putting their own lives and the lives of their family members at the high risk of COVID-19 infection. Hence, the humble Petitioner **is further praying for increase in the number of Examination Centres, so as to provide at least one Examination Centre, in each of the Districts of India. Even CBSE has increased its Examination Centres 5 times in order to maintain social distancing amid COVID-19 crisis and thus similar option must be exercised by the Respondents for the instant Examination.**

The humble Petitioner is respectfully praying that if this Hon'ble Court directs the Respondent No.1 ICAI to increase the number of Examination Centres across India, then a fresh option should be given to each of the aspirant/ student to opt for a revised Examination Centre for himself/ herself, without prejudice to the Examination Centre already opted for by him/her in lieu of the aforesaid Important Announcements dated 15.06.2020/20.06.2020.

C. That the humble Petitioner further wishes to draw kind attention of this Hon'ble Court towards the fact that the Rail/ Bus and/or other Public Transport are still operating in a restricted manner, as of now. There is no free movement of Railways and only a selected number of Trains are operating. In such a situation, a student/ aspirant, who has to travel to his/ her Examination Centre from

his/her house through public Transport, will have to face immense difficulty and he/she may be even subjected to the high risk of COVID-19 infection during such travel. Hence, the humble Petitioner is praying for **FREE TRANSPORTATION** for such students, through well sanitized Exclusive Transport System for CA Examination aspirants/ students, with utmost adherence to the Social Distancing norms. It is pertinent to mention here that if such students are forced to travel through overcrowded public transport, then they would be likely to get infected by COVID-19.

D. That the humble Petitioner further wishes to draw the kind attention of this Hon'ble Court towards the plight of those students/ aspirants, who would not be living in the close proximity of the proposed Examination Centres of the said Examinations. It is pertinent to mention here that due to COVID-19 pandemic crisis, the students are facing a lot of difficulties in getting rented/ PG accomodations across India. The instant CA Examinations are scheduled to continue for about 19 Days i.e. from 29<sup>th</sup> July to 16<sup>th</sup> August. Hence, the humble Petitioner is further praying for well sanitized **FREE ACCOMODATION** for the desirous students (who are not living in close proximity of their respective Examination Centres) for the period of 29<sup>th</sup> July to 16<sup>th</sup> August, 2020.

E. That the humble Petitioner is further praying for a direction to the Respondents herein to issue necessary orders/ guidelines to the concerned authorities that **the e-Admit Cards, to be issued to the captioned students for the instant Examinations, should be treated as E-passes** for the free movement of such students

to and from their houses situated in containment/ red zones to their respective Examination Centres.

F. The humble Petitioner is further praying that for those Examination Centres, which are likely to go into containment zone during the period of 29<sup>th</sup> July to 16<sup>th</sup> August, at least one **stand-by Examination Centre**, so that if the pre-scheduled Examination Centre goes into a containment zone then the said Stand-By centre can be swiftly used.

G. That the humble Petitioner is further praying for **free COVID-19 Tests of all the students/ aspirants and also of the teachers and staff deployed at the Examination Centres**, before conducting the said Examinations, so as to ensure that no infected person reaches at the Examination Centre to appear/ participate in the said Examinations.

H. That the humble Petitioner is further praying the Respondent No.1 ICAI to consider granting opportunities to the students/ aspirants, **who attempted one or few papers in the aforesaid Examination, but could not appear in the other papers due to the compelling circumstances arising out of COVID-19 pandemic**, to re-appear in the missed papers, upon furnishing adequate documentary proof for substantiating the reasons for their absence in the alternate examination. This Examination must be conducted before November, 2020, which is another attempt. In the absence of this option, it would be violative of Article 14 of the Constitution of India.

- I. That considering the large number of students slated to appear in the aforesaid CA Examinations, the humble Petitioner is further praying for a direction to the Respondent Nos.2 and 3 to immediately **formulate and lay down separate, exclusive guidelines for conducting the said CA Examinations**, in line with the guidelines dated 20.05.2020 issued for 10<sup>th</sup>/ 12<sup>th</sup> Board Examination, in the interest of the health of the CA students.
- J. That the humble Petitioner is further praying that if any student gets infected due to appearing in the said CA Examinations, then the Respondent No.1 **ICAI should owe the responsibility and provide free medical treatment to such infected student**, considering that the said student may belong to middle/ lower class of the society and thus unable to incur expenses for COVID-19 treatment.
- K. That the humble Petitioner is further praying that the Respondent No.1 **ICAI must be directed to deploy its own doctors, who may give the requisite Medical Certificate to the students suffering from non-COVID19 fever** on the day of examination instead of asking the students/ aspirants to produce such medical certificate by their own as per the FAQ dated 17.06.2020, which would be extremely difficult for the students/ aspirants to produce.
- L. That the humble Petitioner is further praying that those students who would appear in the initial Examination, but would not be allowed to appear in the remaining Examination, after his/ her examination centre is declared as in containment zone, then the

examination paper of such students, for their initial subjects, must be evaluated and marks must be assigned to them and their missed out examination must be conducted before November, 2020, so that they may re-appear in November, 2020, examination, on need basis.

M. That the humble Petitioner is further praying that if this Hon'ble Court decides to postpone the said Examinations to a later date in the overall interest of the students/ aspirants, then the Respondent No.1 ICAI should be directed **to not extend the Articleship period of CA Intermediate Students.**

N. That the humble Petitioner is further praying that considering the fact that the students would be required to wear the Masks for more than 5-6 hours on the date of examinations and thus would be forced to reduced oxygen level, resulting into slowed down brain function, it is interest of justice to direct the Respondent No.1 ICAI to **increase the duration of the said Examinations from 3 Hours to 4 Hours per paper.**

O. That as an alternative prayer, the humble Petitioner is praying that either the **aforesaid CA Examinations should be conducted for all students (irrespective of their COVID-19 Zone of residence) or it should be postponed for all students to a subsequent period. There should not be any discrimination between the students and every one must be given equal, free and fair opportunity** to appear in the said Examination.

P. That as an alternate prayer, the humble Petitioner is further praying that if adherence to the aforesaid COVID-19 safety measures, is not possible then the Respondent No.1 ICAI must be directed **to postpone the instant Examination to any subsequent period, post normalisation of COVID-19 crisis.**

Q. That the Respondent No.1 ICAI has completely overlooked the following, amongst other difficulties of the students/ aspirants of the said Examinations – travelling to and from Examination Centre, Discrimination between the students living in Red Zone as compared with the students living in the Green Zone, Social Distancing and other precautions outside the Examination Centres, Difficulty of general students in obtaining medical certificates for general fever, Accommodations for the students at outside locations, Potential danger to the family members of the infected students returning back after Examination, Health of the guardians accompanying the students to the Examination Centres, Health Consequences of wearing masks/ gloves in scorching heat for 3-4 Hours, Mental fear and stress of getting caught COVID-19 infection during or after such Examination, Chances of asymptomatic students infecting other students during Examination, Many examination Centres having been used as Quarantine Centres recently and thus being prone to infection, Students suffering from Asthma unable to wear masks for 3-4 Hours in a stretch, Chances of sealing of the Examination Centres if even one student is found COVID-19 positive, Depriving a level-playing field to all the students etc.

R. That the same Respondent No.1 ICAI has recently postponed its another examination, namely, ISA Test, which was scheduled to be held on 18<sup>th</sup> July, 2020, in view of the alarming increase of COVID-19 pandemic, despite the fact that hardly 1000-1500 students are slated to appear in the said Examination. However, the same institute i.e. Respondent No.1 ICAI is arbitrarily ignoring the plight of lakhs of students/ aspirants who are slated to appear in the CA Examinations at around same time. It is further of discriminatory nature and thus violative of Article 14.

S. That the decision of the Respondent No.1 ICAI to force lakhs of students to wear masks/ gloves in the scorching heat for 5-6 hours in a stretch, while appearing in the aforesaid CA Examinations, is extremely inhuman and unfortunate. Hence, an alternate option must be devised, like online examination, with proper infrastructure provided to the Respondent No.1 ICAI.

T. That the aforesaid Lakhs of students are very likely to get infected by the deadly pandemic of COVID-19, while they would visit the Examination Centres in order to appear in the said Examinations, which would be patently violative of their precious Right to Life under Article 21 of the Constitution of India, amongst others. Hence, utmost precaution and adherence to ICMR guidelines and MHA guidelines must be done by the Respondent No.1 ICAI.

U. That the students/ aspirants who have approached the Petitioner's Association, are very much ready, willing and prepared to appear in the said CA Examinations for May cycle. However, they want to

do so after ensuring safety and security of their health as well as the health of their family members, amid COVID-19 pandemic.

V. That the instant CA Examinations are to be conducted in about 210 Districts across India, whereas the CBSE Examination was to be conducted in about 730 Districts across India. Despite that vide its recent Order, this Hon'ble Court has directed CBSE to consider cancelling the said CBSE Examination and to allot marks to the students on the basis of their internal marks obtained.

W. That while deciding to conduct the said Examinations between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020, the Respondent No.1 has not taken into account the plight and anxiety of lakhs of students/ aspirants, over the conditions of containment zones, transportation, accomodation and various safety and health measures.

X. That the Respondent No.1 has stated that the students who chose to appear in the said CA Examinations but later on any such Examination Centre comes within the COVID-19 Containment zone on 29<sup>th</sup> July, 2020, such students would not be allowed to appear in the said Examination. Furthermore, those students who are or who would be living in the COVID-19 Containment Zones at the time of the said Examination, would not be allowed to appear in the same. Whereas, those students who are living in the Non-Containment Zones or whose Examination Centres would be in Non-Containment Zones, would be very much permitted to appear in the said Examination. Hence, it is quite clear from the above that despite lot of preparation and hard work, many

students may be deprived from appearing in the said Examinations, for the reasons not attributable to them, thereby patently violating their precious fundamental right enshrined within Article 14 of the Constitution of India.

Y. That the cases of deadly pandemic COVID-19 are exponentially increasing in India and the same are likely to reach to 8-10 Lakh by the end of the month of July, 2020. However, in such an alarming situation, the Respondent No.1 is putting lakhs of lives at risk by forcing these students/ aspirants to appear in the said CA Examinations, without adherence to the aforesaid crucial measures suggested by the humble Petitioner.

Z. That the Respondent No.1, being a public Institute and a welfare State within the meaning of Article 12 of the Constitution of India, is supposed to act in a just, fair and reasonable manner, however, it has miserably failed to do so.

AA. That recently Government of Maharashtra denied permission to various ICSE Students to travel to their Examination Centres due to the ongoing COVID-19 containment. Hence, in the instant case too, many students/ aspirants would be denied permission to travel to appear in the said CA Examinations, which will be further violative of their Rights enshrined u/s Article 14 of the Constitution of India. Thus, the Respondents must ensure to adequately formulate and implement necessary guidelines/ directions to the State Governments in this regard and take requisite permission from MHA and all state governments.

BB. That as per the instructions of the Respondent No.1, a student/ aspirant residing in any containment zone, will be required to supply a copy of the Notification/ Order of the Competent Authority in order to exercise the option for Opt-Out, which will unnecessarily burden such student/ aspirant with undue hardship. Such student must be given option to appear later on, but before the November, 2020 cycle Examination.

CC. That the Respondent No.1 has arbitrarily stated in its FAQ that after writing 2 Papers of Group 1, if the residence or examination centre of a student comes under Containment Zone then he/ she will have to subsequently appear in all 4 Papers. However, no regard has been given to the unimaginable hardship of such students, whose entire efforts in appearing in the initial 2 Papers, will be wasted, without them being at any fault.

DD. That the Respondent No.1 has ignored that similarly situated ICAs of other countries like ICAI Sri Lanka, ICAI Pakistan, as well as Tamil Nadu Board, Telangana Board, Delhi University and MU-Odisha have CANCELLED their Examinations in order to avoid posing their students to the high risk of COVID-19 infection. Furthermore, the ICSI/ UPSC/ICMAI etc. have postponed their crucial examinations in view of the exponential increase of COVID-19 cases in India, which were scheduled in the month of July, 2020.

EE. That those students who opt-out from the aforesaid CA Examinations scheduled to be held between (29<sup>th</sup> July-16<sup>th</sup>

August), 2020, will be arbitrarily deprived from the opportunity to participate in the May cycle of CA Examination due to the ongoing COVID-19 restrictions, even though they are not at any fault.

FF. That the Respondents have patently erred in disregarding that due to the sharp increase in COVID-19 cases, many examinations scheduled to take place in these times, have been indefinitely postponed or cancelled.

GG. That the Respondent No.1 has not clarified as to whether its decision to conduct the aforesaid CA Examinations between 29<sup>th</sup> July to 16<sup>th</sup> August, 2020, has been taken after obtaining due permissions from the Respondent Nos. 1, 2 and 3 i.e. Ministries of Homes (MHA), Corporate Affairs and Health under Disaster Management Act and all State Governments under Epidemic Act, more so, when the captioned decision of the Respondent No.1 is apparantly violative of the MHA circulars themselves.

HH. Presently, people travelling to various cities like Mumbai, are being Home-Quarantined for 14-Days. So in such cases, how a student/ aspirant would appear in such examination, if travels to a city like Mumbai and then Home-Quarantined for 14-Days.

II. That the Respondent No.1 has shockingly overlooked the brazen violation of the Right to Equality under Article 14 of those students, who are living in containment zone, who would be only given one attempt in this year, as compared to those students who are living in non-containment zones, who would be given two attempts in this year i.e. in May cycle as well as in November cycle.

JJ. That the number of cases of the deadly pandemic of COVID-19, is exponentially increasing day by day and is expected to reach to about 5 Lakh cases by 31<sup>st</sup> July, 2020, in Delhi alone. There is a huge burden on our existing Healthcare infrastructure and also on our medical professionals and the same is bound to amplify multiple times in the upcoming days. In such a situation, the Respondent No.1 putting the precious lives of about 4.6 Lakh students at stake by forcing them to travel from their houses/hospitals to their respective Examination Centres, in order to physically appear in the said examination, may aggravate the present situation into a disaster.

KK. That many of such candidates are living in the containment zones and thus due to the Lockdown restrictions imposed by the Government of India, they will be unable to move out of their houses to reach to the respective Examination Centres of the aforesaid examination and thus they would be deprived of the opportunity to participate in the said examination, due to the reasons not attributable to them, which will be a grave miscarriage of justice and infringement of their fundamental rights enshrined within Article 14 of the Constitution of India.

15. That the Petitioner has not filed any other similar petition or application before this Hon'ble Court or before any other competent court of India.

**16. PRAYER:** In view of the above, the humble Petitioner most respectfully prays that this Hon'ble Court may graciously be pleased to:

- A. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to **Quash and Set aside the arbitrary and discriminatory Important Announcement dated 15.06.2020 (Annexure P-4) and Important Announcement 20.06.2020 (Annexure P-6) issued by the Respondent No.1 ICAI** with respect to the Chartered Accountants Examinations, May 2020 cycle; and/or
- B. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to **increase the number of Examination Centres of the captioned CA Exaimnations, May 2020 cycle, so as to provide at least one Examination Centre in every Districts of India;** and/or
- C. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to **grant fresh option to choose Examination Centre to each such aspirant/ student, pursuant to increase in the number of said Examination Centres, without prejudice to the Centre already opted by him/her in lieu of the Important Announcements dated 15.06.2020/20.06.2020;** and/or
- D. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to provide **Free Transportation and Free Accomodation to the desirous**

**students/ aspirants of the captioned CA Examnations, May 2020 Cycle during the period of 29<sup>th</sup> July, 2020 to 16<sup>th</sup> August, 2020 near their respective Examination Centres; and/or**

E. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to issue necessary orders/ guidelines to the concerned authorities to treat **the e-Admit Cards issued to the students/ aspirants of the instant Examinations, as E-passes enabling free movement of such students** in all zones, including in containment zones, during their said Examinations; and/or

F. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to provide for at least one **stand-by Examination Centre** in a nearby location, for those Examination Centres, which are likely to go into containment zone during the period of 29<sup>th</sup> July to 16<sup>th</sup> August; and/or

G. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents herein to conduct mandatory **free COVID-19 Tests of all the students/ aspirants and also of the teachers and staff deployed at the Examination Centres; and/or**

H. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents **MHA and MoHFW to forthwith formulate and lay down separate, exclusive guidelines for conducting the said CA Examinations, in line with the**

guidelines dated 20.05.2020 issued for 10<sup>th</sup>/ 12<sup>th</sup> Board Examination; and/or

I. Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents to immediately grant other reliefs, as detailed out in the aforesaid Grounds of the captioned Writ Petition, which are not being reiterated for the sake of brevity and to avoid prolixity; and/or

J. **As an alternate prayer,** Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to the Respondents that if adherence to the aforesaid COVID-19 safety measures, is not possible by the Respondents, then the Respondent No.1 ICAI be directed **to postpone the instant Chartered Accountants Examination to any subsequent period, post normalisation of COVID-19 crisis;** and/or

K. Pass any other order or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in the interest of justice.

AND FOR THIS ACT OF KINDNESS, THE HUMBLE PETITIONER AS IS DUTY BOUND SHALL EVER PRAY.

Drawn and Filed by:

ALAKH ALOK SRIVASTAVA  
Advocate-on-Record  
For the Petitioners

NEW DELHI  
DRAWN ON: 22.06.2020  
FILED ON: 22.06.2020

**IN THE HON'BLE SUPREME COURT OF INDIA  
WRIT PETITION (CIVIL) NO. OF 2020  
(IN THE MATTER OF PUBLIC INTEREST LITIGATION)**

**IN THE MATTER OF:**

Anubha Shrivastava Sahai

...Petitioner

-Versus-

The Institute of Chartered Accountants of India & Ors.

...Respondents

**AFFIDAVIT**

I, Anubha Shrivastava Sahai daughter of Shri S P Shrivastava, Aged about 42 Years, Resident of 603, Arlington, Rodas Enclave, Hiranandani Estate, Patlipada, Thane, West, Thane, Mumbai, Maharashtra - 400607, do hereby solemnly affirm and declare as under:-

1. That I am the President and Authorized Signatory of the Petitioner Association in the accompanying Writ Petition and being so I am well conversant with the facts and circumstances of the instant case and thus duly competent to swear the instant Affidavit.
2. That I have read and understood the contents of the accompanying Writ Petition at paragraph nos. **1** to **16** at page no. \_\_\_\_ to \_\_\_\_ and Synopsis and List of Dates from Page Nos. B to \_\_\_\_ of and accompanying Application, which have been drafted by me and I state that the content thereof are true and correct to my best knowledge and belief.
3. That the annexures annexed with the accompanying Writ Petition are the true copies of their respective originals.
4. That the Petitioner has no personal gain, private motive or oblique reason in filing the instant Public Interest Litigation.

DEPONENT

**VERIFICATION**

Verified at Thane (Maharashtra) on this 22nd June, 2020, that the contents of the aforesaid Affidavit are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

DEPONENT

**IN THE HON'BLE SUPREME COURT OF INDIA**

**ORIGINAL CIVIL JURISDICTION**  
**I.A. NO.                      OF 2020**

IN  
WRIT PETITION (CIVIL) NO. \_\_\_\_\_ OF 2020

**IN THE MATTER OF:**

Anubha Shrivastava Sahai ...Petitioner

-Versus-

The Institute of Chartered Accountants of India & Ors. ...Respondents

**APPLICATION SEEKING AD-INTERIM, EX-PARTE, EXTREMELY URGENT INTERIM RELIEF**

TO,

HON'BLE THE CHIEF JUSTICE OF INDIA AND HIS COMPANION  
JUDGES OF THE SUPREME COURT OF INDIA

THE APPLICATION OF THE HUMBLE  
PETITIONER ABOVE NAMED

**MOST RESPECTFULLY SHOWETH:-**

1. That the instant Public Interest Litigation (PIL) by way of Writ Petition has been preferred before this Hon'ble Court under Article 32 of the Constitution of India, inter-alia, seeking urgent kind indulgence of this Hon'ble Court towards the plight of about 4.67 Lakh students, who are slated to appear in various Chartered Accountants Examinations during 29<sup>th</sup> July, 2020 to 16<sup>th</sup> August, 2020, amidst the exponential surge of deadly COVID-19 pandemic.
2. That the factum probandum of the instant case have been duly furnished by the humble Petitioners in the accompanying Petition and the contents thereof are not being reiterated for the sake of brevity and to avoid prolixity. However, the humble Petitioner seeks kind leave and liberty of this Hon'ble Court to refer and rely upon the same in the interest of justice, equity and good conscience.

3. That it is respectfully submitted that the Important Announcement dated 15.06.2020 (Annexure P-4) read with the Important Announcement dated 20.06.2020 (Annexure P-6) issued by the Respondent No.1 ICAI, are absolutely arbitrary, discriminatory, biased and violative of the fundamental rights enshrined under Articles 14 and 21 of the Constitution of India, as much as, it arbitrarily discriminates between those underprivileged group of CA students/ aspirants, who are living in remote areas or in containment zone and thus are forced to opt for "OPT-OUT" option amidst ongoing COVID-19 pandemic, as compared to that privileged group of students/ aspirants, who are living in big cities/ green zones and thus they have no problem in appearing in the said Examination
4. It is further respectfully submitted that the Respondent No.1 ICAI has categorically stated in the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) that for the students who choose OPT-OUT option, this attempt (May 2020) will be treated as cancelled / not counted. Thus, such student will be deprived of the May, 2020, attempt, as compared to other group of students, who choose OPT-IN option. Thus, the entire exercise of the Respondent No.1 ICAI of introducing the option of "OPT-OUT" is discriminatory and violative of Article 14 of Constitution of India.
5. Hence, on this ground, the humble Petitioner is praying this Hon'ble Court **to grant ad-interim, ex-parte, Urgent Interim Stay on the operations of the aforesaid Important Announcement dated 15.06.2020 (Annexure P-4) read with the Important Announcement dated 20.06.2020 (Annexure P-6), issued by the**

**Respondent No.1 ICAI with respect to the Chartered Accountants Examinations, May 2020 cycle, till the final adjudication of the instant Writ Petition, in the interest of justice.**

6. Hence, the Petitioner has preferred the present Application which is bonafide and in the interest of justice.

7. **PRAYER:** It is therefore most respectfully prayed that till the final disposal of the instant Writ Petition, this Hon'ble Court may graciously be pleased to –

a) Allow the instant Application and thus grant ad-interim, Ex-Parte, Urgent STAY on the Important Announcement dated 15.06.2020 (Annexure P-4) and Important Announcement dated 20.06.2020 (Annexure P-6), issued by the Respondent No.1 ICAI with respect to the Chartered Accountant Examinations, May Cycle, 2020, till the final disposal of the instant Writ Petition; and/or

b) Pass any other order or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in the interest of justice.

AND FOR THIS ACT OF KINDNESS, THE PETITIONER AS IS DUTY BOUND SHALL EVER PRAY.

Drawn and Filed by:

ALAKH ALOK SRIVASTAVA  
ADVOCATE-ON-RECORD  
FOR PETITIONER

DRAWN ON: 22.06.2020  
FILED ON: 22.06.2020  
NEW DELHI

**IN THE HON'BLE SUPREME COURT OF INDIA**  
**ORIGINAL CIVIL JURISDICTION**  
**I.A. NO.                      OF 2020**

Anubha Shrivastava Sahai

-Versus-

The Institute of Chartered Accountants of India & Ors. ...Respondents

**APPLICATION SEEKING EXEMPTION FROM FILING ATTESTED**  
**AFFIDAVIT, WELFARE STAMP AND ORIGINAL VAKALATNAMA**

TO,  
HON'BLE THE CHIEF JUSTICE OF INDIA AND HIS COMPANION  
JUDGES OF THE SUPREME COURT OF INDIA  
THE APPLICATION OF THE HUMBLE  
PETITIONER ABOVE NAMED

**MOST RESPECTFULLY SHOWETH:-**

1. That the instant Public Interest Litigation (PIL) by way of Writ Petition has been preferred before this Hon'ble Court under Article 32 of the Constitution of India, inter-alia, seeking urgent kind indulgence of this Hon'ble Court towards the plight of about 4.67 Lakh students, who are slated to appear in various Chartered Accountants Examinations during 29<sup>th</sup> July, 2020 to 16<sup>th</sup> August, 2020, amidst the exponential surge of deadly COVID-19 pandemic.
2. That the factum probandum of the instant case have been duly furnished by the humble Petitioners in the accompanying Petition and the contents thereof are not being reiterated for the sake of brevity and to avoid prolixity. However, the humble Petitioner seeks kind leave and liberty of this Hon'ble Court to refer and rely upon the same in the interest of justice, equity and good conscience.
3. That due to the COVID-19 pandemic, the humble Petitioner is unable to get the accompanying Affidavit attested and it is further unable to

affix requisite Welfare Stamp on the Vakalatnama and further unable to enclose the Original Vakalatnama duly signed by the Petitioner, alongwith the accompanying Petition.

4. Hence, considering the above and further considering the urgency of the matter, the humble Petitioner is seeking kind exemption from filing the Attested Affidavit, Welfare Stamp and Original Vakalatnama with the accompanying Petition in the interest of justice. The humble Petitioner undertakes to furnish the same before this Hon'ble Court after resumption of the normal functioning.
5. Hence the Petitioner has preferred the present Application which is bonafide and in the interest of justice.
6. **PRAYER:** It is therefore most respectfully prayed that this Hon'ble Court may graciously be pleased to –
  - a) Allow the instant Application and thus grant exemption to the Petitioner from submitting Attested Affidavit in support of the instant Petition, Welfare Stamp on the Vakalatnama and Original Vakalatnama in view of COVID-19; and/or
  - a) Pass any other order or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in the interest of justice.

AND FOR THIS ACT OF KINDNESS, THE PETITIONER AS IS DUTY BOUND SHALL EVER PRAY.

Drawn and Filed by:

ALAKH ALOK SRIVASTAVA  
ADVOCATE-ON-RECORD  
FOR PETITIONER

DRAWN ON: 22.06.2020  
FILED ON: 22.06.2020  
NEW DELHI

**SECTION – PIL (W)**

**IN THE HON'BLE SUPREME COURT OF INDIA  
ORIGINAL CIVIL JURISDICTION  
WRIT PETITION (CIVIL) NO. OF 2020  
[UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA]  
(IN THE MATTER OF PUBLIC INTEREST LITIGATION)**

**IN THE MATTER OF:**

Anubha Shrivastava Sahai

...Petitioner

-Versus-

The Institute of Chartered Accountants of India & Ors.

...Respondents

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**Filed On – 22.06.2020**

**Filed By –**

**ALAKH ALOK SRIVASTAVA  
Advocate-on-Record  
For the Petitioner  
CC No.3077  
17, New Lawyers' Chambers,  
Supreme Court of India,  
New Delhi-01  
Mobile No. - +91 9871 41 4446**

# **VAKALATNAMA**

**IN THE HON'BLE SUPREME COURT OF INDIA  
WRIT PETITION (CIVIL) NO. OF 2020**

**IN THE MATTER OF:**

Anubha Shrivastava Sahai

...Petitioner

**-Versus-**

The Institute of Chartered Accountants of India & Ors. ...Respondents

I, **Anubha Shrivastava Sahai**, the Petitioner in the above Petition, do hereby appoint and retain **Shri Alakh Alok Srivastava, Advocate-on-Record, Supreme Court of India**, to act and appear for me in the above Petition and on my behalf to conduct and prosecute the same and to appear in all proceedings that may be taken in respect of any application connected with the same or any Decree or Order passed therein, including proceedings in taxation and application for Review, to file and obtain return of documents, and deposit and receive any money on my behalf in the said Petition and to represent my and to take all necessary steps on my behalf in the above matter. I agree to pay his fees and out of pocket expenses and agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

**Dated this the 20<sup>th</sup> day of June, 2020.**

**ACCEPTED, IDENTIFIED AND CERTIFIED**

**ALAKH ALOK SRIVASTAVA  
(ADVOCATE-ON-RECORD), CC NO. – 3077  
SUPREME COURT OF INDIA, NEW DELHI  
MOBILE NO. - +91 9871 41 4446**

**Anubha Shrivastava Sahai  
Petitioner**

## **MEMO OF APPEARANCE**

To,  
The Registrar,  
Hon'ble Supreme Court of India, New Delhi

Sir,  
Kindly enter my appearance on behalf of the Petitioner in the above mentioned matter.

**Yours faithfully**

**ALAKH ALOK SRIVASTAVA  
(ADVOCATE-ON-RECORD)  
SUPREME COURT OF INDIA  
NEW DELHI  
CC NO. – 3077  
MOBILE NO. - +91 9871 41 4446**

**Filed on – 22.06.2020  
Place – New Delhi**

**ALAKH ALOK SRIVASTAVA**  
**ADVOCATE-ON-RECORD**  
**SUPREME COURT OF INDIA**  
17, NEW LAWYERS' CHAMBERS, SUPREME COURT, NEW DELHI  
MOBILE NO. - +91 9871414446

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**Dated – 22.06.2020**

To,  
The Registrar,  
Hon'ble Supreme Court of India,  
New Delhi

**Sub. – Letter of Urgency for Urgent Listing**

**In Re – WP (Civil) No. \_\_\_\_\_ of 2020, Anubha Shrivastava Sahai**  
**Vs. The Institute of Chartered Accountants of India and**  
**Others**

Respected Sir,

In the instant PIL, by way of Writ Petition, the humble Petitioner is inter-alia, seeking ad-interim, Ex-Parte, Urgent STAY on the Important Announcement dated 15.06.2020 (Annexure P-4) and Important Announcement dated 20.06.2020 (Annexure P-6), issued by the Respondent No.1 ICAI with respect to the Chartered Accountant Examinations, May Cycle, 2020.

It is respectfully submitted that as per the Important Announcement dated 20.06.2020 (Annexure P-6) issued by the Respondent No.1 ICAI, **the DEADLINE to submit online declaration for “OPT-OUT” option is 27.06.2020 by 11.59 PM.**

**Thus, it is respectfully submitted that if the instant PIL by way of Writ Petition is not IMMEDIATELY LISTED before the Hon'ble Vacation Bench of this Hon'ble Court and if interim stay is not obtained in this regard on or before 27.06.2020 by 11.59 PM, then the interim Stay Application of the instant case will become infructuous and lakhs of Chartered Accountant aspirants/ students will suffer irreparable injuries.**

**Thus, in view of the above, the humble Petitioner is praying for Urgent Listing of his captioned WP (Civil) before the Hon'ble Vacation Bench of this Hon'ble Court, at the earliest, preferably on 23.06.2020 (Tuesday).**

Thanking You,

**ALAKH ALOK SRIVASTAVA**  
Advocate-on-Record  
For Petitioner