

To,

Date: 3rd July , 2021

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Subject: A humble representation by CA Students and members of ICAI for extension of Old Course of CA Final and IPCC

We, a group of CA students and members of ICAI, would like to submit this representation before the examination committee and the board of studies of the Institute Of Chartered Accountants of India (*hereinafter referred to as "The Institute"*) to extend the validity & examination attempts of old course of CA Final & CA IPCC considering the drastic impact of the 2nd wave of Covid-19.

Sir, As you are aware, that the prevailing 2nd wave of COVID-19 virus has made a drastic impact on the lives of Citizens of India and it has impacted each and everyone in some or the other way. With over 4 lakh lives lost until now, many of the CA students lost their family members during these past few months.

It is most humbly submitted that, **this is not a legal representation** and the students & members who are submitting this representation have no intent to use this representation as a base to file a legal suit against The Institute per se.

We have compiled a list of genuine reasons as to why the examination committee and the board of studies must consider an extension of attempts for Old course students, the reasons have been reproduced below in a point-wise manner:

A. At least 6 attempts must be provided to the students of Old Course

As per the decision of the council 6 attempts are given to the students of CA Final Old Course in order to clear their examination but it is most important to note that there are many students that opted out directly to May 2021 cycle from the November 2020 cycle and not to January 2021 cycle, due consideration must be given to these students since this attempt of July 2021 will be the 5th Attempt for these students.

B. The revised opt-out scheme fails to provide relief in many genuine situations

Sir, a revised scheme to Opt-out was rolled out by The Institute on 1st July 2021 after receiving directions received from the Hon'ble Supreme Court, but the notification fails to consider many issues that the students have faced due to this pandemic, these issues have been reproduced below:

1. Family members of the students living in joint families

Sir, As you are aware of the fact that our country has a wide-spread culture of living in joint families, but the notification fails to include paternal/maternal uncle, paternal/maternal aunt and cousins living in the same premises in the definition of "family members". It is due to this lapse, the benefit of this scheme has not been passed on to many students who live in joint families and were affected due to this pandemic.

2. Students living in hostels & PG's

There are many of the students who belong to small cities & villages and shift from their hometown to metro cities to pursue this esteemed course and live in hostels & PG's, but the notification fails to address the issue that if a student was affected due to the pandemic if a roommate or a hostel mate tested positive. It is due to this lapse, the benefit of this scheme has not been passed on to many students who live in hostels & PG's.

3. Non-Inclusion of father in law & mother in law

Many of the students who belong to Old course have settled down with their spouse and live in the premise with their in-laws now, but the notification has failed to include in-laws in the definition of "Family members", it is due to

this lapse many students who were genuinely affected by the pandemic have not received the benefit of this notification.

4. Family members with autoimmune disease & female students with toddlers

Sir, a few amongst us who belong to the old course have family members who are suffering from autoimmune disease and doctors have strictly told them that if they come in contact with this virus it would prove to be fatal for them. Also, it is most important to note that as per the statements made by the health ministry, third wave of COVID-19 will affect small children and the effects are already visible in Maharashtra, there are female students from old course that are mothering toddlers and they cannot risk the lives of their child, it is due to these reasons, neither they are able to appear for the upcoming exams to protect their family members nor they have an option to Opt-out and appear in the next cycle.

C. Benefit is already being passed on to the students that are eligible to Opt-out

Sir, the institute is already passing on the benefit of extension to the students who are eligible to Opt-out and will be making administrative arrangements in November 2021 to conduct exams for the students of old course who are eligible to Opt-out as per the current scheme, then it would be very harsh not to provide an extension to those students who are unable to Opt-out on mere technical grounds whereas the issues do prevail in reality.

D. No time to prepare for new course in November 2021

Sir, the current examination attempt that was supposed to take place in May 2021 was delayed due to the second wave of COVID-19 pandemic and will now be conducted from 5th July 2021. It is pertinent to note that the students of old course that are ineligible to opt-out, will have no option but to appear in an unprepared manner in this attempt due to the effects of pandemic and if they fail, they will be shifted to new course, Further they will have to undergo mandatory trainings like MCS & ITT in order to be eligible to appearing for the exams in November 2021 as a new syllabus student. Also, even if the results of this attempt are declared in the first week of September, it would become very difficult for the student to update himself with the new syllabus and simultaneously attend these training in mere 45 to 50 days and a failure due to this difficulty will push his/her career by another 6 months.

It is our humble and sincere request to please take suo-moto cognizance of the issues raised above on an urgent & priority basis since the exams are about to start from 5th of July that is just 2 days away and these students have to make a very crucial decision. We

are hopeful that the said issues will not be rendered remediless and The Institute will deal with the fate of these students in a very sensitive manner.

PRAYER

- 1) Please take suo-moto cognizance of our representation and address the issues by calling an emergency meeting of the council since the matter is of time bound nature and the deadline expires in 2 days.
- 2) Please pass appropriate directions so as to provide extension of attempt for the students of old course of Final as well as IPCC or alternatively provide an unconditional Opt-out option for the students of old course.

We request you to consider the above matter and pass appropriate directions.

Thanking You
Your Faithfully,

CA Students & Members of The Institute (List of signatories attached herewith)