

To,

Date: 21<sup>st</sup> June, 2021

Hon'ble Justice Nuthalapati Venkata Ramana Chief Justice Of India,  
Supreme Court Of India,  
Tilak Marg, New Delhi-110001

**Subject: For taking suo-moto cognizance of our application along with the PIL having diary No. 13269 of 2021 for CA students issue and for urgent listing of PIL**

We, a group of CA students, would like to bring this to your kind notice, that our 15 day long offline examination is scheduled to begin from 5<sup>th</sup> of July and approximately 3 lakh students will be appearing in these exams from all over India.

As you are aware, that the prevailing 2<sup>nd</sup> 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 3 lakh 85 thousand lives lost until now, many of the CA students lost their family members during these past few months.

We are writing this letter to you to raise a few concerns which have been raised by the students before the Institute Of Chartered Accountants Of India (Hereinafter referred to as "the institute") but the Institute has failed to address these concerns in totality. The concerns have been reproduced below in alphabetical manner:

**A. No Opt-Out Option has been provided to the students**

The students have approached the ICAI to provide an Opt-Out Option for the upcoming exams, wherein a student who is not able to appear for the upcoming exams either because he contracts COVID-19 virus during the exam period or because any of his family member contracts the COVID-19 virus or for any other medical emergency in family or for some other reason due to pandemic, then he can Opt-Out for this exam cycle and appear in the next exam before November cycle.

It is pertinent to note that, during this whole pandemic situation since past 1.5 Years, it has been a standard practice of the institute to provide the students with an Opt-Out option but to our utter surprise the institute has failed to do so this time when the severity and effects of this virus has brought the whole nation & its healthcare sector down on its knees.

Further, at the time of May 2020 exam cycle, a PIL was filed in the Supreme Court of India by Advocate Anubha Shrivastava Sahai being W.P.(C) No. 000601/2020 wherein during the course of arguments on 29th June 2020, the court strongly objected for not providing opt out till the last paper and suggested the institute to provide the

same till last paper of the examination cycle and when the Advocate appearing for the institute tried to argue against it, the hon'ble court directed the institute to be flexible and not rigid, as it would be very unjustified for the students who are unable to appear for these upcoming exams due to the effects of COVID-19.

Further, majority of the students that will be appearing for these exams belong to the age group of 18-45 and have not been fully vaccinated yet, this puts the students at a high risk of getting sick during the conduct of the exams. Also, if we have a look at the effects of 2<sup>nd</sup> wave of COVID-19, it has been more drastic than the 1<sup>st</sup> Wave of COVID-19 especially on the young population of the country, yet the relief of Opt-Out Option that was provided to the students who appeared for the exams during the 1<sup>st</sup> Wave of COVID-19 has not been extended to the students who will be appearing for the exams during this wave, making the institute very biased and unjust towards the students.

#### B. No Extension Of Old Course Attempts

The Institute has been currently running two courses simultaneously namely Old Course and New Course, both the courses have a vast difference if we compare the syllabus. Further, this examination attempt of July 2021 is the last attempt for the students of Old Course to clear their exams and if they are unable to appear for the exams this time, they will be forcefully shifted to the new course and will have to study the syllabus all over again.

Sir, you will understand that many of these old course students will not be able to appear for the examination in the coming exam cycle of July 2021 and it is due to this they will be shifted to the new course forcefully and all the efforts and years they have put in to study the old course syllabus will be wasted and it would be very harsh and rigid to do so, especially when the whole nation is suffering from a pandemic.

#### C. No Additional attempt for the students who are unable to appear

Sir, the institute has a standard practice to conduct the exams twice a year, one in the month of May and the other in the month of November. It is pertinent to note that, against its standard practice of conducting the exams twice a year and in the interest of the students at large, the institute while conducting the November 2020 exams not only provided the students with an Opt-Out option which was exercisable until the last exam of the cycle but it also provided the students with an additional attempt in January 21 i.e. the students suffering from the effects of COVID-19 were provided with an option to Opt-Out and appear for exams in January 21, but no such additional attempt has been provided to the students of July 2021 attempt which is unfair when we compare it to the benefits that were extended to the students that appeared for the exam in November 2020.

As you are aware, sir, recently while deciding the case of cancellation of CBSE exams, during the course of arguments, when CBSE wanted to conduct the exams for its students, the Hon'ble Supreme Court asked for a proper justification from CBSE to depart from its decision to cancel the exams during the pervious year since the conditions have worsened now as compared to the last year. Applying the same principle in this case it is most humbly requested that an additional attempt should also be provided to the CA students of July 2021 as it was provided to the CA students who appeared for the exams in November 2020 attempt.

It is our humble and sincere request to please take suo-moto cognizance of the issues raised above on an urgent & priority basis since not much time is left for the examination and pass urgent directions for listing of the matter.

We request the office of your good-self to please take suo-moto cognizance of this matter in the interest of Justice. We are hopeful that the said issues will not be rendered remediless only because of lack of finances.

Also, We would most humbly like to request the Hon'ble Supreme Court that in order to save precious time of this court, this matter should be clubbed with PIL having diary No. 13269 of 2021 that has been filed with regards to the upcoming exams in July 2021 and **to list the matter under extremely urgent category as the exams are going to begin from 5th July and admit cards are to be released today.**

#### PRAYER

- 1) Please take suo-moto cognizance of our application along with the PIL having diary No. 13269 of 2021 for CA students issue and for urgent listing of PIL;
- 2) Direct ICAI to provide an Opt-Out option to the students who are unable to appear for the exams due to COVID-19.
- 3) Direct ICAI to increase the number of attempts for Old Course Students.
- 4) Direct ICAI to conduct an additional examination attempt for students who cannot appear for the upcoming exams due to COVID-19.

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

Thanking You  
Your Faithfully,

CA Students