

Guidelines for Making the Exhausted Exemptions Permanent

CA FINAL SEPTEMBER 2025

1. Those candidates who had secured the Exemption in NOVEMBER 2023 Examination which was valid till MAY 2025 Exam, will have the option to make the exemption permanent after declaration of MAY 2025 Result.
2. Exemption in any paper/s that has become exhausted upon declaration of the result of immediately succeeding third exam will be shown to the candidates as per dates given in the Important Dates area at

<https://www.icai.org/post/exam-sep-2025>
(5th July 2025 to 24th July 2025)
3. The Candidates desirous of making the exhausted exemption permanent will have to apply for the same through their dashboard of SSP from 5th July 2025 to 24th July 2025.
4. Candidates will get only ONE chance to make exemption permanent (i.e. exemption secured in NOVEMBER 2023 and getting exhausted in MAY 2025 exam will be shown before the conduct of SEPTEMBER 2025 exam as per specified dates and if not made permanent by the candidate during that period then that exemption will lapse forever)
5. If a candidate has exemption in two papers of the same group, for example, papers 1 and 2 of Group-I that are offered in this window, then, he/she has to apply either for making both exemptions (i.e. paper-1 & paper-2 in Group-1) permanent or let both the exemptions lapse. He/she cannot opt to continue exemption in one paper and let it lapse in the other paper.
6. Upon making an exemption Permanent for any group, the candidate will have to pass the relevant group with at least 50% marks in each of the remaining papers of that group. Refer Regulation 38D(8) For Final.
7. There will be no Correction Window or Window with Late Fee after the inputs are taken.
8. Candidates will have the option to surrender and re-appear in the permanently exempted paper(s). Refer to Guidance Notes hosted at
<https://www.icai.org/post/exam-sep-2025>

9. Candidates who have secured exemption in Paper-4 of Final Examination either in May 2022, Nov 2022, May 2023 or Nov 2023 exams will automatically get PERMANENT exemption from appearing in Self-Paced Online Module SET-A and need not apply.
10. Candidates who have secured exemption in Paper-5 of Final Examination either in May 2022, Nov 2022, May 2023 or Nov 2023 exams will automatically get PERMANENT exemption from appearing in Self-Paced Online Module SET-B and need not apply.
11. If there is a Permanent Exemption (50PE) in a group, then, no new exemption will be granted in that group.
12. If a candidate opts for making the exemption permanent after exhausting the same, then the Exempted Marks will be limited to 50 and excess marks of the permanent exempted paper cannot be considered for complying with the 50% aggregate marks requirement of the same or other Group.

Candidates are made aware in the announcement dated 24-08-2023 about exemption rules under the transition from old to new scheme. (Please read <https://resource.cdn.icai.org/75658exam61200.pdf>) The relevant mapping is given hereunder for ready reference

FINAL COURSE

Paper(s) under Existing Scheme	Corresponding paper(s) under New Scheme
Paper 1: Financial Reporting	Paper 1: Financial Reporting
Paper 2: Strategic Financial Management	Paper 2: Advanced Financial Management
Paper 3: Advanced Auditing and Professional Ethics	Paper 3: Advanced Auditing, Assurance and Professional Ethics
Paper 4: Corporate and Economic Laws	Self-Paced Online Module SET A: Corporate and Economic Laws
Paper 5: Strategic Cost Management and Performance Evaluation	Self-Paced Online Module SET B: Strategic Cost & Performance Management
Paper 6: Elective Paper	Paper 6: Integrated Business Solutions
Paper 7: Direct Tax Laws and International Taxation	Paper 4: Direct Tax Laws & International Taxation
Paper 8: Indirect Tax Laws	Paper 5: Indirect Tax Laws

For any clarification write to:

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