

Guidelines for Making the Exhausted Exemptions Permanent

CA FINAL JANUARY 2026

1. Those candidates who had secured the Exemption in **MAY 2024 Examination** which was valid till SEPTEMBER 2025 Exam, will have the option to make the exemption permanent after declaration of SEPTEMBER 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-jan-2026>

(3rd November 2025 to 22nd November 2025)
3. The Candidates desirous of making the exhausted exemption **permanent** will have to apply for the same through their dashboard of SSP from 3rd November 2025 to 22nd November 2025.
4. Candidates will get only **ONE** chance to make exemption permanent (i.e. exemption secured in MAY 2024 and getting exhausted in SEPTEMBER 2025 exam will be shown before the conduct of JANUARY 2026 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-jan-2026>

9. Candidates who have secured exemption in Paper-4 of Final Examination either in May 2022, November 2022, May 2023, November 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, November 2022, May 2023, November 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.

For any clarification write to:

Final : final.exemption@icai.in