THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

INTERMEDIATE EXAMINATION JANUARY 2027

(Under Regulation 28G(4) of the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

ATTENTION CANDIDATES

1. Detailed instructions on filling up the exam forms online are enclosed. Candidates are advised to read, understand and follow the instructions carefully while filling up the form. Please fill up the form early to avoid any unforeseen issues. Helpdesk services will be available on all working days between 10am to 5pm.

2. As a part of automation and platform consolidation, all candidates in respect of Intermediate will be required to apply online at **https://eservices.icai.org (Self Service Portal - SSP)** for January 2027 Exam and also pay the requisite examination fee online. These forms are based on your eligibility of your course based on announcements and regulations. These forms will be available on SSP, and you are requested to login with your credentials (Username and password). Kindly Note: In case you are an existing student and never registered as a user in SSP, Kindly open the following URL: **https://eservices.icai.org/EForms/configuredHtml/1666/57499/Registration.html?action=existing** Please use forgot password option in case you have forgotten or lost your password. Students are also requested to Create User Name, Register Course, Convert Course, Update Photo, Signature and Address on SSP only.

3. Before proceeding to fill up the exam form online, candidates must ensure the following:

a) DO NOT OPEN MORE THAN ONE SESSION AT THE SAME TIME ON THE SAME COMPUTER WHILE FILLING THE ONLINE FORM. i.e.; do not fill more than one form at the same time on the same computer even if you are filling the two applications using different browsers or different tabs of the same browser.

Clear the temporary internet files and cookies before filling up each form.

Fill up the form at a suitable time and from a location where you have a good bandwidth available. Do NOT fill the form using **mobile phones**.

b) Candidates are required to have valid login credentials of SSP. If not, please visit https://eservices.icai.org/EForms/configuredHtml/1666/57499/Registration.html?action=existing to create the login.

c) Candidates are required to have valid course registration. In case of lapsed course registration, please make sure to convert on SSP.

Conversion: Candidate whose course code in their dashboard is neither NEWINT23 nor CONINT23 need to convert to new course before making application for January 2027. No fees is required to be paid. For Conversion, use your login credentials of SSP and Go to Student functions --> Apply for Conversion Convert Old to New Course.

d) Candidates whose latest photograph and signature are not available or are not of good quality to be printed on marksheets are required to upload/ change the same on the Self Service Portal. The photograph/signatures must be as per the prescribed format given at the https://www.icai.org/post/exam-jan-2027 under the title

"Requirements for Applying for Foundation & Intermediate January 2027 Exams"

e) Intermediate Candidates are required to ensure that they are registered for the group(s) they intend to appear. You may check your group wise registration details under your SSP login.

f) The list of Cities where the exam will be conducted for January 2027 provided sufficient number of candidates offer themselves to appear from each of the cities is given at https://www.icai.org/post/exam-jan-2027 the title City Master January 2027. Kindly ensure that you pick the correct city and correct city code is displayed in the exam form.

g)The valid exemption as per papers in Existing Scheme will be auto displayed in the exam form filling area in SSP. However, Candidates are required to verify the same and give details of exemptions that they feel are not covered. Candidates may write to inter.exemption@icai.in, in case of any doubt.

Paper(s) under Old Scheme	Corresponding paper(s) under Existing Scheme
Paper 1: Accounting	Paper 1: Advanced Accounting
Paper 2: Corporate and Other Laws	Paper 2: Corporate and Other Laws
Paper 3: Cost and Management Accounting	Paper 4: Cost and Management Accounting
Paper 4: Taxation	Paper 3: Taxation
Paper 5: Advanced Accounting	Paper 1: Advanced Accounting
Paper 6: Auditing and Assurance	Paper 5: Auditing and Ethics
Paper 7: Enterprise Information Systems & Strategic Management	Paper 6: Financial Management and Strategic Management
Paper 8: Financial Management & Economics for Finance	Paper 6: Financial Management and Strategic Management

h) For any other correction required please mail to intermediate_examhelpline@icai.in.

4. The payment is to be made online only.

5. After filling up the form, check the same to see if all the details, (more particularly the fields relating to medium, centre, Exam Applied and Exemption), have been filled in correctly before you proceed to make online payment.

6. Candidates are advised to keep a copy of PDF file generated on successful payment, for future reference.

7. Admit cards of all the candidates will be hosted on 'https://eservices.icai.org' generally 14 days prior to the commencement of the examination. Candidates may print their admit cards from this website

8. No physical admit card will be sent to any candidate.

9. Candidates have the option of writing the answers in Hindi or in English. Such option should be clearly exercised at the time of filling up the form. Read Paragraph 10 at page no. 12 for details.

10. Candidates with permanent disability are advised to refer to Paragraph 11 at page no. 13 carefully.

11. Those who have passed one of the Groups but not both the groups of the erstwhile Intermediate examination held under the syllabus prescribed in Paragraph 2A of Schedule B of CA Regulations 1988 (i.e. erstwhile Intermediate exam held in November 1994 and thereafter), or PE II or PCE or IPCE or Intermediate (IPC) or erstwhile Intermediate (held from May 2018 to November 2023) are eligible to appear under the **Unit Scheme of Intermediate Examination**, upon conversion to the Intermediate course.

Those who have passed one of the Groups but not both the groups of the erstwhile Intermediate examination held under the syllabus prescribed in Paragraph 2 of Schedule B of CA Regulations 1988 (i.e. erstwhile Intermediate exam held prior to November 1994), are not eligible to appear under the Unit Scheme of Intermediate Examination. Such candidates are required to convert to the Intermediate course and appear in both the Groups of Intermediate examination, either separately or together, in the normal course, if they want to pursue the course.

Similarly, those who get passed in one of the Groups but not both the groups from May 2024 examination and onwards are not eligible to appear under the Unit Scheme of Intermediate Examination. Such Candidates are required to appear for the remaining group only of Intermediate.

Please refer to the announcement on Exemption(s) from appearing in paper(s) or Group of Chartered Accountancy Examinations under the New Scheme of Education and Training w.e.f. May 2024 Examination dated 24th August, 2023 hosted at https://resource.cdn.icai.org/75658exam61200.pdf

12. IMPORTANT DATES

Start Date 03.11.2026

Last Date For Submission of Online Application	Without Late fees	With Late fees of Rs.600/- (US Dollar $10)
	16th November 2026	19th November 2026

13. Late Fee is applicable from 17th November 2026 to 19th November 2026.

14. Admit Cards will be hosted on https://eservices.icai.org and Results will be hosted on caresults.icai.org

1) The next Intermediate Examination under the syllabus as specified by the Council in accordance with Regulation 28G (4) of the Chartered Accountants Regulations, 1988 as amended vide the Chartered Accountants (Amendment) Regulations, 2023(as published in the Gazette of India: Extraordinary, dated 21st June, 2023 and Notification No.1-CA (7)/201/2023 published in the Gazette of India, Extraordinary dated 21st June 2023) will be held in January 2027. The candidates of erstwhile Intermediate Course covered under previous syllabus as per para 2 or 2A of schedule B to CA Regulations, 1988 or the erstwhile Professional Education - (Course II) or Professional Competence Course or IPCE or Intermediate (IPC) or erstwhile Intermediate under Regulation 28G (4) of the Chartered Accountants Regulations, 1988 now willing to appear, if otherwise eligible and converted into Intermediate Course, have to fill up this form. **Students converting from the erstwhile Intermediate, PE- II or Professional Competence Courses or IPCE or Intermediate (IPC) or** erstwhile **Intermediate** under Regulation 28G (4) of the Chartered Accountants Regulations, 1988 are advised to refer to the Announcement dated 24th August 2023 given at https://resource.cdn.icai.org/75658exam61200.pdf

2) Dates and Timings of the Examination:

Group I				
Paper	**Subject**	**Date**	**Day**	**Timings (IST)**
1	Advanced Accounting	02.01.2027	Saturday	2.00 P.M. to 5.00 P.M.
2	Corporate and Other Laws	04.01.2027	Monday	2.00 P.M. to 5.00 P.M.
3	Taxation Section A: Income-Tax Law Section B: Goods and Services Tax (GST)	06.01.2027	Wednesday	2.00 P.M. to 5.00 P.M.
Group II				
Paper	**Subject**	**Date**	**Day**	**Timings (IST)**
4	Cost and Management Accounting	08.01.2027	Friday	2.00 P.M. to 5.00 P.M.
5	Auditing and Ethics	10.01.2027	Sunday	2.00 P.M. to 5.00 P.M.
6	Financial Management and Strategic Management Section A: Financial Management Section B: Strategic Management	12.01.2027	Tuesday	2.00 P.M. to 5.00 P.M.

Note: (i) Examination timings at Dubai Centre will be 12.30 P.M. to 03.30 P.M. Dubai local time equivalent to 2.00 P.M. to 5.00 P.M. (IST). Examination timings at Bahrain Centre will be 11.30 A.M. to 02.30 P.M. Bahrain local time corresponding/equivalent to 2.00 P.M. to 5.00P.M. (IST). Examination timings at Kathmandu (Nepal) centre will be 02.15 P.M. to 05.15 P.M. Nepal local time equivalent to 02.00 P.M. to 05.00 P.M. (IST).

(ii) There will be no change in the examination schedule in the event of any day of examination schedule being declared a Public Holiday by the Central Government or any State Government.

3) **Paper 3- Taxation of Intermediate and Paper-6 Financial Management and Strategic Management of Intermediate have been bifurcated into two sections.**

Accordingly, the question paper in respect of Paper **3** will have two sections.

Section A- covering questions from Income Tax Law

Section B- covering questions from Goods and Services Tax (GST)

Similarly the question paper in respect of Paper **6** will have two sections.

Section A- covering questions from Financial Management

Section B- covering questions from Strategic Management

The above said papers will continue to be held in a single session of 3 hours. Candidates will be required to write their answers in respect of each of the sections in two separate answer books. They will be required to write answers relating to Income Tax Law in the answer book meant for Section A (duly marked "A") and those relating to Goods and Services Tax (GST) in the answer book meant for Section B (duly marked "B").

Consolidated marks of both the sections would be indicated in the statement of marks.

The paper will be treated as a single paper for the purpose of passing requirements, exemptions and for providing certified copies.

With effect from May 2024 examinations, all papers of Intermediate have multiple choice questions to the tune of 30 marks and other questions of descriptive nature to the tune of 70 marks.

Details are as follows:

(i). In each of the papers, the weightage for objective type questions would be 30%. The remaining questions, i.e., 70% of the paper would be as per the present pattern of assessment.

(ii). The objective type questions will be for 30 Marks in each 100 marks paper. They would be in the nature of multiple-choice questions (MCQs) carrying 1 or 2 marks. Each MCQ will have 4 options, out of which 1 option would be the correct answer.

(iii). The MCQs will be compulsory and there would be no internal or external choice in them.

(iv). The MCQs may be either knowledge-based or application-based. The skill level would be either "knowledge and comprehension" or "application and analysis".

(v). There will be no negative marking for wronganswers.

(vi). No reasoning is required for answers to MCQs.

4. Admission requirements in brief (full reference should be made to the Chartered Accountants Regulations, 1988 and amendments thereof and the various announcements referred to hereinafter are hosted on www.icai.org)

No candidate shall be admitted to Intermediate Examination unless:

(i) He / She is enrolled for the relevant level(s) of the Intermediate Course; and

(ii) **His / Her registration to the Intermediate course is valid. The registration of a candidate under this regulation shall be valid for a period of five years from the date of registration or conversion on or after the commencement of the Chartered Accountants (Amendment) Regulations, 2023. A candidate has to ensure that his registration to the course is valid, before applying for the exam.**

(iii) He / She has undergone a study course, for a period not less than eight months, as may be specified by the Council for the relevant level(s), as on the first day of the month in which the examination is held, in the manner as may be specified by the Council from time to time. The implications of above paragraphs are clarified below for general information of candidates to appear in Intermediate Examination to be held in January 2027.

The eligibility requirements for appearing in Intermediate Examination to be held in January 2027 are as under:

- Candidates registered for the Intermediate course based on having passed CPT and 10+2/PE I/ Foundation/Entrance Examination or through Direct Entry Scheme (i.e Graduates/Post Graduates/ Intermediate level examination passed students of The Institute of Cost Accountants of India/The Institute of Company Secretaries of India are required to undergo a study period of 8 months as on first day of the month in which the examination is held i.e. Candidates must have registered for the Intermediate Course on or before 1st May 2026.

- Candidates who were already registered for erstwhile Intermediate Examination as per syllabus under paragraph 2 or 2A of Schedule B or Professional Education (Course-II) or Professional Competence Course or IPCE or Intermediate (IPC) or erstwhile Intermediate under Regulation 28G(4) of the Chartered Accountants Regulations, 1988 and converted into Intermediate Course.

Validity of Registration:
The registration of a candidate for the Intermediate Course shall be valid for a period of **five years** from the date of registration or conversion on or after the commencement of the Chartered Accountants (Amendment) Regulations, 2023. Provided that a candidate shall be eligible for a one time re-validation for a further period of five years on his making an application in the form approved by the Council and on payment of such fee as may be fixed by the Council from time to time. Students should have valid registration before applying for Intermediate Examination to be held in January 2027. Note: Further conditions, if any, applicable will be hosted on the website.

5. Examination Fee and list of Examination Centres

(a) Examination Fee:

Exam Fees	**Indian Centres ***	**Foreign Centres ***	
	(Rs)	Dubai, Bahrain, ($)	Kathmandu (INR)
Intermediate			
Fee for both groups/Unit 2	2700/-	$500	3400/-
Fee for one group or Unit(Other than Unit 2)	1500/-	$325	2200

Late Fee of INR 600/- (US $ 10) is applicable from 17th November 2026.

Kindly refer the fee chart given at https://www.icai.org/post/exam-jan-2027 under the title Fee Chart January 2027.

Mode of Payment of Fee

The payment has to be made online only.

Refund of Fees

The fee once paid by candidate shall not be refunded / adjusted under any circumstances and no correspondence in this regard shall be entertained. However, failure in electronic transmission, double payments, lost transaction (after payment) will be considered for refund. Multiple payments, that are received by us for the same student registration number, will be identified by the system and are refunded for the credit of the respective accounts from where they originated, by the office, **within 21 days of the last date for submission of forms**.

In case you have made payment of exam fees more than once and do not get a refund within 21 days from the last date for submission of forms, you can claim a refund of the excess amount paid by you, by writing to us at edpexam@icai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

Mere deduction of amount from your account or saving the details by you does not mean a successful application unless it is recorded successfully at the SSP and Exam pdf is generated.

In a small number of cases, the money may get deducted from your account but while the system is writing these details to our servers, a disconnection may happen and hence, the request to check the status of application in your dashboard and download/print the barcoded exam application form that is generated at the end of the process, for your records at least till the admit cards are released. Candidates are advised to check that the exam application form/pdf contains fee particulars.

(b) Examination Centres: List of examination centres is available at https://www.icai.org/post/exam-jan-2027 under the title City Master- January 2027. For the convenience of candidates, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow, Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai and are divided into different zones. All efforts will be made to allot the candidates who opted for a specific zone to an exam centre in that zone itself. However, in case of shortage of accommodation, in a specific zone, candidates would be allotted to some other zone, where accommodation is available. In such cases, request for change of center will not be entertained under anycircumstances.

6. Matters relating to Unit Candidates:

For information regarding Unit(s) applicable to candidates who have already passed any one of the groups under erstwhile Intermediate Examinations as per syllabus under paragraph 2A of Schedule 'B ' of the Chartered Accountants Regulations, 1988 or Professional Education (Course-II) under sub-regulation (5) of regulation 28B or Professional Competence Course under sub-regulation (3) of regulation 28C or Intermediate (IPC)under regulation 28E(3) of the Chartered Accountants Regulations, 1988 or Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023), candidates may refer to the announcement dated 24th August 2023. https://resource.cdn.icai.org/75658exam61200.pdf

The Candidates may refer to the table placed below for an easy understanding of the unit applicable to them:

Exemption(s) from appearing in a paper(s) or Group of CA Exams, under the New Scheme of Education and Training w.e.f. May 2024 examinations.

Scenario(s)	Course under which group passed	Group already Passed	Unit already Passed	Unit(s) applicable under New Scheme	Paper(s) to be given under New Unit Scheme
I	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988/PE-II/PCE	FIRST		Unit 1	3,4 and 6
II A	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988/PE-II/PCE	FIRST	6	Unit 1A	3 and 4
II B	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988/PE-II/PCE	FIRST	6A	Unit 1A	3 and 4
III	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988/PE-II/PCE	FIRST	4/4A	Unit 1B	6
IV	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988 AND PE-II	SECOND		Unit 2	1,2,5 and 6
V	PCE	SECOND		Unit 2A	1,2 and 5

VI	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988 AND PE-II	SECOND	5/5A	Unit 2B	2 and 6
VII	PCE	SECOND	5/5A	Unit 2C	2
VIII	ERSTWHILE INTERMEDIATE UNDER PARA 2A OF SCHEDULE 'B' TO THE CHARTERED ACCOUNTANT REGULATIONS, 1988 AND PE-II	SECOND	7/7A	Unit 2D	5 and 6
IX	PCE	SECOND	7/7A	Unit 2E	5
X	IPCE/INTERMEDIATE(IPC) UNDER REGULATION 28E(3) OF THE CHARTERED ACCOUNTANTS REGULATIONS, 1988/ ERSTWHILE INTERMEDIATE UNDER REGULATION 28G(4) OF THE CHARTERED ACCOUNTANTS REGULATIONS, 1988(held from May 2018 to Nov 2023).	FIRST		Unit 2D	5 and 6
XI A	IPCE/INTERMEDIATE(IPC) UNDER REGULATION 28E(3) OF THE CHARTERED ACCOUNTANTS REGULATIONS,1988	SECOND		Unit 3	2, 3 and 4
XIB	ERSTWHILE INTERMEDIATE UNDER REGULATION 28G(4) OF THE CHARTERED ACCOUNTANTS REGULATIONS, 1988(held from May 2018 to Nov 2023)	SECOND		Unit 3	2, 3 and 4

7. Grant of Exemption :

Candidates are required to see the FAQ's hosted in the website https://resource.cdn.icai.org/24309announ14197.pdf and announcement dated 24th August 2023 https://resource.cdn.icai.org/75658exam61200.pdf A candidate who has appeared in all the papers comprised in a group / unit and fails in one or more papers comprised in a group/ unit but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks. He shall be declared to have passed in that group / unit if he secures at one sitting a minimum of 40 percent marks in each of such papers and a minimum of 50 percent of the total marks of all papers of that group / unit including the paper or paper(s) in which he had secured a minimum of 60 percent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group/unit until he has exhausted the exemption already

granted to him in that group / unit.

The implications of above paragraphs are clarified below for general information of candidates:

(a) That in order to derive benefit of this proviso, a candidate who has failed in a group/unit, should have secured a minimum of 60 marks in any paper/s of the group.

(b) That the above exemption is automatic and will be found indicated in the statement of marks issued to the candidate.

(c) That the marks of 60 or more secured in one or more papers mentioned in sub para(a) above are carried forward automatically for the immediately next three following examinations.

(d) That the candidates will be declared to have passed in the said group/unit in anyone of the next three following examinations if he secures in a single sitting a minimum of 40 percent marks in each of the other papers and an aggregate of 50 percent marks. For the purpose of arriving at the aggregate as already stated in sub-paragraph (c) above, 60 marks or more secured earlier will also be taken into consideration.

(e)That the exemption will be granted only when a candidate is present in all the papers of the group/unit. The candidate is not eligible for any further exemption in that group / unit under this proviso in the next three following attempts.

It is seen that some of the candidates carry a mistaken notion that they enjoy an exemption in a paper(s) whereas in reality they do not and end up absenting themselves in the said paper, resulting in avoidable hardships. Exemptions granted in a paper(s) are indicated by way of "#" against the marks awarded thereon and the Result of the relevant Group is indicated as "UNSUCCESSFUL-EX", in the Statement of Marks.

8. Permanent Exemption

If the student is not able to pass the said Group in the next three consecutive attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations after fulfilling requisite passing requirement. The modalities for taking inputs for making an exemption permanent by the candidates and related guidelines for the same is given at https://www.icai.org/post/exam-jan-2027 under the title Intermediate January 2027 Guidance Notes for Continuing the Exhausted Exemptions - Making Exemption/s Permanent.

9. Surrender of Exemption

The Institute of Chartered Accountants of India (ICAI) has introduced an online facility for candidates to apply for the surrender of exemptions obtained by them.

Candidates who wish to surrender their exemption may log in to the Self-Service Portal (SSP) using their login credentials and navigate to the following path:

Exam Functions → Surrender Exemption Permanent Exemption → Apply for Surrender Exemption Permanent Exemption

Candidates will have the option to surrender their exemption through the Online Exemption Portal from 3rd November 2026 to 30th November 2026.

A candidate who wishes to surrender the valid exemption/permanent exemption, in toto, secured in any paper or papers on the basis of having obtained 60% marks in any of the immediate preceding examinations (i.e., May 2022, November 2022, May 2023, November 2023, May 2024, September 2024, January 2025, May 2025, September 2025, January 2026, May 2026 and September 2026) may apply through the aforesaid online facility.

Candidates are hereby informed that, upon surrendering the exemption(s) /Permanent Exemption obtained previously, they shall not be entitled to claim the benefit of such exemption(s) /Permanent Exemption in any future examination under any circumstances.

10. Option to answer questions in Hindi

Candidates of the Intermediate Examination are allowed to opt for Hindi medium, for answering questions in the examination. Candidates desirous of answering questions in Hindi shall exercise their option at the very outset while making application for admission to the examination by filling the relevant column. The option is available for all the papers of a Group / Both Groups/ Unit in entirety as may be applicable. In other words, if a candidate appears in a Group / Unit, he can opt for Hindi medium only for that Group/Unit. If he appears in both the Groups then he has to exercise option for both the Groups and not for a single Group. No paper-wise option is allowed.

If a candidate who has not exercised his option to answer the papers in Hindi in the application, but answers in Hindi, he will not get any credit for his answers. The option exercised once shall be final and cannot be changed subsequently. If a Hindi medium candidate answers all questions or a question or part thereof in English, he will not get any credit for such answer. However, Hindi medium candidates can write numbers, figures, technical phrases/terms in English and can also solve numerical questions thereof in English. Similarly, if an English medium candidate answers questions or a question or part thereof in Hindi, he will not get any credit for such answer.

Question papers:

For English medium candidates of Intermediate Examination, question papers will be provided in English. For Hindi medium candidates of Intermediate Examination, question papers will be bilingual, except the following papers. Question papers relating to the following papers will be in English only though Hindi medium candidates can answer them in Hindi.

- Paper-1: Accounting
- Paper–3: Taxation (3A: Income Tax Law, 3B: Goods and Services Tax (GST))

11) Procedure for providing assistance of a writer/extra time to candidates with permanent disabilities

Candidates with permanent disabilities who wish to apply for grant of extra time/writer's help, on account of permanent physical/neurological/visual/hearing disability or such other disabilities as specified in the schedule to Rights of persons with Disabilities Act 2017, may apply to the Institute, in own hand writing for issue of a Permanent Concession Card entitling them for extra time / a writer. Where a candidate cannot write, on his behalf, his/her representative may write the application (stating the relationship with him/her). The application should be accompanied by the following (including a request letter in prescribed format which is available in our web site https://resource.cdn.icai.org/32418examguidelines.pdf with complete details):

a)Certified true copy of the disability certificate issued by a Doctor of the level of not less than Civil Surgeon of a Government Hospital to the effect that the disability is of permanent nature and specifying clearly the nature and extent (i.e. %) of permanent disability, attested by a member of the Institute or a Gazetted Officer.

b) Certified true copies of permission, if any, (extra time or writer facility) granted by the State Higher Secondary Board/University in candidate's 10+2 or degree examination in which he/she had appeared.

c) Letter of registration for the CA course.

d) Two latest copies of colour passport sized photographs (4.5*3.5 cm) with white background for issuing Photo Identity Card.

e) UDID (Unique Disability ID card) card issued by the Government of India/ State Government attested by a member of the Institute or a Gazetted officer.

f) Full Body (Post Card), latest photograph (showing candidate's disability) indicating name of the candidate printed on the photograph and attested by a member of the Institute or a Gazetted officer.

g) Copies of (1) Adhaar card (2) PAN Card (3) Election Voter ID card (4) Driving License or any other valid identity proof issued by Centre / State Government.

In case of renewal of concession card, original card issued must be sent to Exam department with the application form.

Cases of injuries or disablement of a temporary nature such as fracture of the right or left arm, forearm, or dislocation of a shoulder, elbow or wrist etc., are not eligible for extension of the facility of writer/extra time.

Please note that the handwritten signed application in this regard along with the above mentioned documents/certificates should be sent through speed post at the following address:

The HOD(Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan
Post Box No. 7112
Indraprastha Marg
New Delhi 110 002.

12. Issue of Admit Cards:

Admit cards with photographs and signatures of the candidates & Instruction to examinees will also be hosted on https://eservices.icai.org generally 14 days prior to the commencement of the examination. Candidates may print their admit cards from the website. **No physical admit card will be sent to any candidate**.

Upon printing of admit cards, candidates are advised to verify the name, registration number, centre, medium, Group opted, etc.

13. On-line facility for seeking Change of Centre /Group/Medium

It is found that some candidates while filling up the examination application form do not exercise reasonable care and commit errors. After submitting examination application forms, they seek change of **Centre /Group/Medium**, on account of errors committed by them in the examination application forms. With a view to provide an opportunity to the candidates to correct such errors made by them while submitting their examination application forms, an on- line facility has been put in place for seeking change of Centre/Group/Medium. The salient features of the facility are as follows:

No separate applications seeking change of Centre /Group/Medium will be entertained after correction window.

The on-line window for seeking change of Centre /Group/Medium will be made available at https://eservices.icai.org from their dashboard under their Single Sign On.

This online facility will be available to the candidates for a certain period of time after the closure of the Examination Form Application Window. The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections with fee Window".

14. Representation on the question paper

If a student feels that any question asked in any subject was of out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason he may, if he so desires, send his representation to the Additional Secretary (Exams) at **examfeedback@icai.in** within a week from the last date of the examination. Representation which are not in the pre-defined format will not be entertained.

15. Unfair Means in the examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination, the examination committee of the ICAI may on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Centre superintendent has absolute authority to expel a candidate from the examination hall, if in his opinion, the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must before leaving the hall submit his explanation in writing to the center superintendent. Smoking, chewing of tobacco, betel, intoxicant etc. is strictly prohibited in the examination hall. Mobile phones and other electronic gadgets (except calculator as permissible) are not allowed in the examination hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall also be deemed to be resorting to adoption of unfair means in the examination. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark symbol, like "OM", "Sri", "Jesus", "786", etc. in the answer book will tantamount to adoption of "Unfair Means"

16.Use of calculator

Candidates will be allowed to use battery operated portable calculator in the exam. The calculator can be of any type upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means. **Scientific calculators are not allowed**.

17. Requirements for Passing the Intermediate Examination

[Applicable to candidates appearing in **Intermediate Examination** under the syllabus as may be approved by the Council under sub-regulation (4) of regulation 28G]

(1) A candidate may appear in Group I or Group II level(s), separately or simultaneously or in a Unit comprising of a set of papers of Group I and / or Group II.

(2) A candidate, shall ordinarily be declared to have passed the Intermediate Examination, if he passes in both Group I and Group II levels.

(3) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he :

(a) secures at one sitting a minimum of 40 percent marks in each paper of each of the groups, viz., Group I and Group II levels, and minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or

(b) secures at one sitting a minimum of 40 percent marks in each paper of both the groups, viz., Group I and Group II levels, and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(4) A candidate shall be declared to have passed in Group I level or Group II level or unit, as the case may be, if he secures at one sitting a minimum of 40 percent marks in each paper of the group / unit and a minimum of 50 percent marks in the aggregate of all the papers of that group / unit.

(5) The concept of Permanent Exemption (PE) has been introduced from May 2024 exam onwards. As per this concept, if a candidate has exhausted the exemption granted to him under sub-regulation (8) and he was not able to pass the said Group or Unit, he may opt for the continuing of said exemption to the subsequent examinations: Provided that such candidate shall be required to obtain a minimum of 50 per cent marks in each of the remaining paper or papers of that Group or Unit in order to declare him to have passed in that Group or Unit.

18. Result

The result is likely to be declared in February/March 2027. It will be hosted on caresults.icai.org

19. Statement of marks:

Statement of marks will be sent by Post, soon after the declaration of result. However, in case you do not receive the same, for any reason, within 4-5 weeks from the date of declaration of results, you may write to exam.dmsinter@icai.in Please refer to FAQs on the subject hosted on www.icai.org for more details.

20. Pass certificate

Pass certificate will be issued to those who pass both the groups of an examination, either together or group wise, within 60 days from the date of declaration of result. However, in case you do not receive the same, for any reason, within 8 weeks from the date of declaration of results, you may write to exam.dmsinter@icai.in Please refer to FAQs on the subject hosted on www.icai.org for more details.

21. Successful with distinction

A candidate who passes at one sitting, the Intermediate examination, **with a minimum of seventy percent** of the total marks for all the papers for that examination shall be considered to have passed the examination with distinction and the Pass Certificate issued to him contains a specific mention that the candidate has passed the examination with distinction.

22. Withholding/Cancellation of result

The result of candidates who indulge in unfair means is liable to be withheld/cancelled. Such candidates, whose results are withheld/cancelled, will be sent a written communication in this regard soon after the results.

There is no concept of "Improvement" of performance in CA Examinations. In other words, a student is not permitted to reappear in the group(s) of an exam already passed by him.

23. Rank Certificate/Merit List:

A candidate who fulfills all the following criteria is issued a rank certificate, indicating the rank secured by him/her:

a. He should have passed examination in one sitting;

b. He should not have availed of any earlier exemption in any paperand

c. He should have secured a minimum of 55 percent marks in aggregate.

Rank certificates are issued upto 50th rank, on All-India basis.

24. Verification Fees

The fee for verification of answer books is Rs. 50/-per paper. Candidates are required to submit their verification requests online through their dashboard in SSP within a month from the date of declaration of result and also pay the Verification fees online. There is no provision for re-valuation of papers. Manual applications seeking verification of answer bookswill not be entertained.

25. Supply of certified copies of evaluated answer books

An examinee has the option of applying for certified copies of their evaluated answer books online through their dashboard in SSP within 30 days from the date of declaration of result. Manual applications seeking certified copies of answer books will not be entertained. The fee is 100/- per paper. Scanned copies of evaluated answer books will be sent to the candidate concerned at his / her E-Mail ID as mentioned in exam form.

26. HELP DESK: Help Desk will be functional to attend queries:

1. SSP login related, OTP not received– ssp.helpdesk@icai.in, contact at 9997599975.
2. Profile changes submitted but not yet approved (name, photo, sign, qualification details, address etc.), Conversion – Raise a ticket in SSP or contact CRO at details given under the link https://resource.cdn.icai.org/53958list-contacts-cro.pdf
3. For Intermediate exam form queries related to Eligibility concern, Passing particulars not updated or wrongly updated in SSP contact intermediate_examhelpline@icai.in or contact 0120 3054808/3054819/4953708
4. Exemption related concern – Contact concerned section inter.exemption@icai.in, contact 0120 3054808/ 3054819/4953708

27. In the event of furnishing any wrong information/declaration, the admission shall automatically become invalid.

28. For any/all dispute(s) relating to examinations conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive jurisdiction.

Refer https://resource.cdn.icai.org/75658exam61200.pdf **for UNIT SCHEME UNDER INTERMEDIATE**

Please check on how to apply at Steps for filling Exam Application at Self Service Portal (SSP) (https://resource.cdn.icai.org/71198exam57207.pdf)

List of relevant announcements relating to eligibility to appear in Intermediate Examination. *Full reference should be made to the provisions of the CA Regulations 1988, besides the following announcements hosted at* *www.icai.org*

Subject	Announcement
Schedule of Intermediate & Foundation Examinations, January 2027. - (23-09-2026)	https://resource.cdn.icai.org/94359exam-aps6372-stu-iff-jan2027.pdf
Intermediate January 2027 Guidance Notes for Continuing the Exhausted Exemptions - Making Exemption/s Permanent	https://resource.cdn.icai.org/94624exam-aps6448-int-guide-jan2027.pdf
Requirements for Applying for Foundation & Intermediate January 2027 Exams	https://resource.cdn.icai.org/94618exam-aps6448-fnd-int-jan2027.pdf