

FOR ATTENTION OF STUDENTS – NOVEMBER, 2009 EXAMINATION

MISTAKES GENERALLY COMMITTED IN FILLING THE APPLICATION FORM

While processing the examination application forms filled-in by the candidates, certain mistakes are usually found in a large number of forms leading thereby to avoidable delays at our end and avoidable correspondence with the candidates. The end result is delay in release of admit card to the students, causing thereby unwanted anxiety at both the ends.

Candidates intending to appear in the ensuing November, 2009 examination are therefore, individually urged to take some time off from their routine while filling up the form and keep in mind the following critical columns in order to help us to serve them better.

- 1) NAME:** You should check that your name in the online form appears correctly on punching your student Registration Number therein.
- 2) MEDIUM:** You must clearly indicate by selecting the relevant option relating to medium of examination either English or Hindi. Else, English will be taken as the medium and no request for change will be entertained thereafter.
- 3) EXAMINATION CENTRE:** You have to select the relevant option relating to the code of the examination centre from amongst the centres as indicated in the dropdown menu list from where you wish to appear in the ensuing examination. The code number of the examination centre varies from examination to examination. Please be careful and be doubly sure before you select the relevant option relating to the code number of the centre as no request for change of centre will be entertained subsequently under any circumstances.
- 4) GROUP APPLIED:** You have to clearly indicate by selecting the relevant option relating to Group in which you intend to appear in the ensuing examination. No request for change of group shall be entertained subsequently.
- 5) REGISTRATION NUMBER:** Please punch your registration number exactly as you have been intimated by the Institute in the Board of Studies registration letter issued to you.

Candidates are advised to punch their unique Registration number and also fill up their old Registration number, if any.

- 6) ADMISSION REQUIREMENTS IN BRIEF** (Full reference should be made to the Chartered Accountants Regulations, 1988 as amended in 2006):

1. All Eligible Candidates of Professional Education (Examination– II) who have already appeared and passed one of the Groups or could not pass any of the Groups or they were eligible to appear in the Professional Education Examination– II as on 13th September, 2006.

or

All Professional Education (Examination– II) students, who have passed Foundation / Professional Education (Examination-II).

or

All Candidates who have passed the Common Proficiency Test (CPT) conducted by ICAI and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by Law in India or an examination recognized by the Central Government as equivalent thereto and who have completed 15 months of practical training as an articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant, as on 1st August, 2009.

or

All Professional Education (Examination-I) passed candidates directly admitted to Professional Competence Course (PCC) and who have completed 15 months of practical training as an articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant as on 1st August, 2009 **and**

2. In addition to the above, students are also required to have successfully completed 250 Hours Compulsory Computer Training programme/ 100 Hours Information Technology Training programme to be eligible to appear in this Professional Competence Examination latest by 1st November, 2009.

Note : For further details regarding switching over to Professional Competence Course (PCC) and eligibility norms for Professional Education (Course-II) students switching over to PCC, please refer to the Announcement titled “TRANSITION SCHEME - UPDATE” published at pages 24-25 of December, 2007 issue of the student’s Newsletter - The Chartered Accountant Student.

- 7) **ADMIT CARD:** Candidates can also download the admit cards from the website www.icaicai.org by using the Personal Identification Number (PIN) indicated by them in the application form. The admit card so downloaded will not contain the specimen signature and photograph of the candidate but the same is valid for admission to the examination centre.
- 8) **HELPLINE DESK:** Helpline Desk will be functional from 15th October 2009 to 16th November 2009 (for 24 hours on all days) to attend to Admit Card related queries. Telephone Nos. 0120-3054851, 3054852, 3054853 Fax No.0120-3054841.

E-mail id: pce_examhelpline@icai.in, website : www.icaicai.org.

- 9) Candidates are advised in their own interest to retain the “Notes for Information and Guidance of Applicants” and a printout of the application (after online submission) for reference till the admit card is received by them.

Please note that there will be no change in the Examination schedule in the event of any day of the examination schedule being declared a public Holiday by the Central Government or any State Government.

The Institute of Chartered Accountants of India
LIST OF EXAMINATION CENTRES
NOVEMBER 2009

(A Candidate can choose any one examination centre of his choice irrespective of his registration to any Regional Office of ICAI. But, Centre once opted will not be changed under any circumstances.)

(1) WESTERN REGION : (Covering States of Goa, Gujarat and Maharashtra and U.T. of Dadra & Nagar Haveli and Daman & Diu)							
CENTRE	CODE	CENTRE	CODE	CENTRE	CODE	CENTRE	CODE
Ahmedabad-I @	101	Jamnagar	111	Mumbai –VII +	120	Pune	130
Ahmedabad-II@	102	Kolhapur	112	Mumbai – VIII +	121	Rajkot	131
Ahmednagar	103	Latur	113	Mumbai – IX +	122	Satara	132
Akola	104	Mumbai – I +	114	Mumbai – X +	123	Sangli	133
Amravati	105	Mumbai – II +	115	Mumbai – XI +	124	Solapur	134
Aurangabad	106	Mumbai – III +	116	Nanded	125	Surat	135
Bhavnagar	107	Mumbai – IV +	117	Nagpur	126	Thane	136
Bhuj	108	Mumbai – V +	118	Nasik	127	Vadodara	137
Goa	109	Mumbai – VI +	119	Panvel	128		
Jalgaon	110			Pimpri-Chinchwad	129		

@ **Ahmedabad** is divided into two Zones, namely Zone I and Zone II. The possible location of centres in the zones are as under :

Zone I -Navrangpura, Ellis bridge, Ambawadi, Naranpura, Memnagar

Zone II -Vastrapur, Thaltej, Sattellite, Gurukul Road.

+ **Mumbai** is divided into eleven Zones namely Zone I to Zone XI. The possible locations of the centres in the respective zones will be:

Zone I -Churchgate/Charni Road area

Zone II -Parel/Dadar area

Zone III -Vile Parle/Andheri

Zone IV -Jogeshwari(W)/Goregaon(W)/Malad(W)/Kandivali(W)

Zone V -Jogeshwari(E)/Goregaon(E)/Malad(E)/Kandivali(E)/Borivali(E)/Dahisar(E)

Zone VI -Borivali/Dahisar(West)

Zone VII -Mira Road / Bhayandar

Zone VIII-Vasai Road/Nallasopara / Virar

Zone IX –Ghatkopar / Bhandup / Mulund

Zone X -Dombivli area / Kalyan

Zone XI -Vashi (Navi Mumbai)

(02) SOUTHERN REGION :

(Covering States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu and U.Ts. of Lakshadweep and Pondicherry)

CENTRE	CODE	CENTRE	CODE	CENTRE	CODE	CENTRE	CODE
Alappuzha	201	Coimbatore	211	Kozhikode	220	Thrissur	229
Bangalore - I @@	202	Ernakulam	212	Kumbakonam	221	Tiruchirapalli	230
Bangalore - II @@	203	Erode	213	Madurai	222	Tuticorin	231
Belgaum	204	Guntur	214	Mangalore	223	Udupi	232
Bellary	205	Hubli	215	Mysore	224	Vellore	233
Chennai – I #	206	Hyderabad – I *	216	Palghat	225	Vijayawada	234
Chennai – II #	207	Hyderabad – II *	217	Pondicherry	226	Vishakhapatnam	235
Chennai – III #	208	Kollam (Quilon)	218	Salem	227		
Chennai – IV #	209	Kottayam	219	Thiruvananthapuram	228		
Chennai -V#	210						

@@ **Bangalore** is divided into two Zones, namely Zone I and Zone II. The possible location of centres in the zones are as under:

Zone I - Bangalore(East & North) comprising of Basaveshwaranagar, Frazer Town, Gandhinagar, M.G. Road, Majestic, Malleswaram, Rajajinagar, Richmond Town, Shivajinagar, Tumkur Road and Yelahanka.

Zone II - Bangalore(West & South) comprising of Banashankari, Basavangudi, Chamrajpet, Domlur, J.P.Nagar, Jayanagar, J.C. Road and Mysore Road.

Chennai is divided into five Zones, namely Zone I to Zone V. The Zone numbers given to different areas (i.e. possible locations of centres in the Zones) are as under :

Zone I - Nungambakkam, Gopalapuram, Mount Road, Triplicane, George Town

Zone II - Kodambakkam, T.Nagar, , Vadapalani, Ashok Nagar, West Mambalam, K.K. Nagar, Porur

Zone III - Royapettah, Mylapore, Mandaveli, Adyar, Besant Nagar, Tiruvanmiyur

Zone IV -Arumbakkam, Anna Nagar, Ambattur, Avadi, Villivkkam, Poonamallee.

Zone V - Tambaram, Chrompet, Nanganallur, Pallavaram, St. Thomas Mount.

* **Hyderabad** Centre is divided into two zones namely Zone I and Zone II. The possible locations of the centres of respective Zones will be:

Zone I -Hyderabad

Zone II –Secunderabad, Tarnaka, Uppal

(3) EASTERN REGION : (Covering States of North East States, Orissa, Tripura, West Bengal and U.T. of Andaman & Nicobar islands)							
CENTRE	CODE	CENTRE	CODE	CENTRE	CODE	CENTRE	CODE
Asansol	301	Guwahati	304	Kolkata - II [^]	306	Rourkela	308
Bhubaneswar	302	Kolkata I [^]	305	Kolkata - III [^]	307	Sambalpur	309
Cuttack	303					Siliguri	310
						Tinsukia	311

[^] **Kolkata** is divided into three zones namely Zone I to Zone III. The possible locations of the centres in the respective Zones will be:

Zone I -Kolkata South

Zone II -Kolkata North

Zone III -Howrah.

(4) CENTRAL REGION: (Covering States of Bihar, Chhattisgarh, Jharkhand, M.P., Rajasthan, Uttarakhand and U.P.)							
CENTRE	CODE	CENTRE	CODE	CENTRE	CODE	CENTRE	CODE
Agra	401	Dhanbad	411	Jamshedpur	421	Pali-Marwar	431
Ajmer	402	Durg	412	Jodhpur	422	Patna	432
Allahabad	403	Ghaziabad	413	Kanpur	423	Raipur	433
Alwar	404	Gorakhpur	414	Kota	424	Ranchi	434
Bareilly	405	Gwalior	415	Lucknow	425	Saharanpur	435
Beawar	406	Indore - I%	416	Mathura	426	Sriganganagar	436
Bhilwara	407	Indore – II%	417	Meerut	427	Udaipur	437
Bhopal	408	Indore – III%	418	Moradabad	428	Ujjain	438
Bikaner	409	Jabalpur	419	Muzaffarnagar	429	Varanasi	439
Dehradun	410	Jaipur	420	Noida	430		

% **Indore** is divided into three Zones, namely Zone I to Zone III. The possible locations of the Centres in the respective Zone will be:

Zone I – Vijya Nagar, Nanda Nagar, MIG / LIG Colony, Patnipura, Scheme No. 54, Scheme No. 74, Scheme No. 78, Shalimar Township, Mahalaxmi Nagar, Kanadia Road, Tilak Nagar, Saket, Telephone Nagar. Goyal Nagar, Bengali Square, Khajrana, Dewas Naka. Malviya Nagar, Nehru Nagar.

Zone II – Chawni, South Tukoganj, Geeta Bhawan, Chhoti Gwal Toli, MTH Compound, Sneh Nagar, Kanchan Bag, Bhawankuwa, M.Y Hospital Road, RNT Marg, Malwa Mill, Janjir Wala Square, Nasia Road Naulakha, Sapna Sangeeta, Khatiwala Tank, Palsikar Colony, Sanchar Nagar, Agrawak Nagar, Juni Indore, Jail Road, Joara Compound, Rajwada, Devas, Mhow.

Zone III – Rajendra Nagar, Annapuran Road, Vaishali Nagar, Gumasta Nagar, Suadma Nagar, Usha Nagar, Raj Mohalla, Mahesh Nagar, Bada Ganpati, Areodrome Road, Kalani Nagar, Gandhi Nagar, Banganga, Marimata Chouraha, Lokymanya Nagar.

(5) NORTHERN REGION : (Covering States of Delhi, Haryana, H.P., J & K, Punjab and U.T. of Chandigarh)							
CENTRE	CODE	CENTRE	CODE	CENTRE	CODE	CENTRE	CODE
Ambala	501	Delhi/ New Delhi-III \$	507	Hisar	513	Patiala	518
Amritsar	502	Delhi/ New Delhi-IV \$	508	Jalandhar	514	Rohtak	519
Bathinda	503	Delhi/ New Delhi-V \$	509	Jammu	515	Shimla	520
Chandigarh	504	Delhi/ New Delhi-VI \$	510	Ludhiana	516	Sonepat	521
Delhi/ New Delhi-I \$	505	Faridabad	511	Panipat	517	Yamunanagar	522
Delhi/ New Delhi-II \$	506	Gurgaon	512				

\$ Delhi/New Delhi is divided into six Zones, namely Zone I to Zone VI. The Zone numbers given to different areas (i.e. possible locations of centres in the Zones) are given below :

Zone I -Karol Bagh, Pusa Road.

Zone II -Pitampura, Rohini, Punjabi Bagh, Paschim Vihar.

Zone III -Nizamuddin, Yusuf Sarai, Jangpura, Lodhi Road.

Zone IV -Trans Yamuna Area-Mayur Vihar, Priyadarshini Vihar (Bank Enclave), Vivek Vihar.

Zone V -Model Town, Civil Lines, Darya Ganj.

Zone VI -Janakpuri, Dwarka

(06) OVERSEAS EXAMINATION CENTRES:	
CENTRE	CODE
Abu Dhabi (U.A.E.)	601
Dubai (U.A.E.)	602
Kathmandu (Nepal)	603

The Institute of Chartered Accountants of India
PROFESSIONAL COMETENCE EXAMINATION, NOVEMBER, 2009
(Under the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

ATTENTION CANDIDATES

1. Kindly select the relevant option relating to the Examination Centre in the online form from the dropdown menu.
2. Since the admit card to be issued to the candidates contains scanned photograph and specimen signature of the candidates, there is no need for a separate Identity Card.
3. For obtaining admit card and statement of marks by e-mail, candidates may fill their e-mail address in the relevant column in Online form.
4. Examination Fee should be remitted only online. For further details, please see paragraph (3) & (4) hereunder of notes for information and guidance of applicants.
5. In case of non-receipt of Admit Card or any other communication relating thereto by 19th October, 2009, candidates should follow guidelines given in paragraph (9) hereunder.
6. Medium of Examination is either HINDI or ENGLISH

LAST DATE FOR ONLINE SUBMISSION OF APPLICATION FORM

Without Late Fee : 7th September, 2009 (till 2400 hrs. IST)

With Late Fee of Rs. 500/- : 14th September, 2009. (till 1730 hrs. IST)

The next Professional Competence Examination (PCE) under the syllabus as specified by the Council in accordance with Regulation 28C (3) of the Chartered Accountants Regulations, 1988 as amended vide the Chartered Accountants (Amendment) Regulations, 2006 (as published in the Gazette of India : Extraordinary, dated 13th September, 2006) will be held in November, 2009. The students of Professional Education – (Examination II) and erstwhile Intermediate Examination covered under previous syllabus as per Para 2 and 2A respectively of schedule B to CA Regulations, 1988 now wishing to appear, if otherwise eligible, in PCE have to fill up this form.

(1) Dates and Timings of the Examination:

Group I: 6th, 8th & 10th November, 2009

Time: 01.00 pm to 04.00 pm (IST)

Group II: 12th, 14th & 16th November, 2009

Time: 01.00 pm to 04.00 pm (IST)

Note: Examination timings at Abu Dhabi and Dubai Centers will be 11.30 a.m. to 2.30 p.m. Dubai local time equivalent to 01.00 p.m. to 04.00 p.m. (IST). Examination timings at Katmandu centre will be 01.15 p.m. to 04.15 p.m. Nepal local time equivalent to 01.00 p.m. to 04.00 p.m. (IST)

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

(2) Subject:

GROUP - I		GROUP - II	
Paper - 1	Advanced Accounting	Paper - 4	Cost Accounting and Financial Management

Paper - 2	Auditing and Assurance	Paper - 5	Taxation
Paper - 3	Law, Ethics and Communication	Paper - 6	Information Technology and Strategic Management

3 (a) (i) Examination Fee:

Both Groups Rs. 1600/ (plus Rs. 100/- towards cost of Application Form)

One of the Groups Rs.1000/ (plus Rs. 100/- towards cost of Application Form)

(ii) The fee for candidates opting for Abu Dhabi & Dubai Centres will be US Dollars \$350 or its equivalent Indian Currency irrespective of whether a candidate appears in a Single Group or Both Groups. The fee for candidates opting for Katmandu (Nepal) centre will be Rs. 2,250/- plus Rs. 100/- towards cost of Application Form (Indian Currency or its equivalent relevant foreign currency) irrespective of whether a candidate appears in a single group or both groups.

Note: *Students are advised not to remit any fee other than the examination fee along with printout of the online Examination Application form.*

(b) Examination Centre: List of examination centres as published is provided as a dropdown menu in the online form.

(4) Mode of payment of Fee:

THE EXAMINATION FEE SHOULD BE PAID ONLY ONLINE THROUGH CREDIT CARD EITHER VISA OR MASTER CARD.

(5) Admit Card

Candidates are advised, in their own interest, to fill-in each column of the online application form very carefully and clearly. In case each column of the form is not filled up properly, candidates might have to face the problem especially with regard to timely receipt of admit card. Admit Card will be required for appearing in the examination.

(6) Last date for submission of online application

Without Late fee: 7th September, 2009 (Till 24 hrs IST)

With Late fee of Rs. 500/-(or US Dollars \$10 for appearing from Abu Dhabi & Dubai Centers): 14th September, 2009 (Till 17.30 hrs. IST)

ONLINE APPLICATION FORM SHALL BE REMOVED FROM THE WEBSITE AFTER 17.30 hrs IST on 14th September, 2009.

Therefore Candidates wishing to submit their Applications online must submit the same at least 3-4 days in advance of the last date in order to avoid any problem in accessing the website.

(7) The Candidate may fill up the examination application form online at <http://www.icaiaexam.icaai.org>

from 17th August, 2009 to 14th September, 2009 and remit the fee and late fee as applicable online by using Credit Card, either VISA or Mastercard. After online submission of the application candidates are required to take print of the same and affix their photograph and signature in the relevant columns, get the same attested by a member of the Institute and thereafter send the printout of form to the following address The Additional Secretary (Examinations), ICAI Bhawan, The Institute of Chartered Accountants of India, Indraprastha Marg, New Delhi- 110002 by Speed Post (and not through Courier) so as to reach him on or before 11th September, 2009 (if submitted online without late fee) and 18th September, 2009(if submitted online with late fee)

(8) Admission requirements in brief (full reference should be made to the Chartered Accountants Regulations, 1988):

No candidate shall be admitted to Professional Competence Examination unless:

(a) he has passed Common Proficiency Test held under the Chartered Accounts Regulations, 1988 and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto; and

(b) He has worked for not less than fifteen months as an articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant, three months prior to the first day of the month in which examination is held i.e. on 1st August,2009 for the November, 2009 Professional Competence Examination ; and

(c) He has completed a course on Information Technology Training for such period and in such manner and within such time as may be specified by the Council from time to time;

provided that, a candidate who has passed Foundation Examination/ Professional Education (Examination – I) and successfully completed the Computer Training programme or Information Technology Training under these Regulations shall be admitted to the Examination subject to compliance of clause (b) above.

Provided further that a candidate who was exempted from passing the Professional Education (Examination – I) under proviso to sub-regulation (1) of regulation 25B **and** is registered as a candidate for the Professional Education (Course – II) shall be admitted, after discontinuance of the Professional Education (Examination – II), to the Professional Competence Examination, subject to his being otherwise eligible to appear in the Professional Education (Examination – II).

The implications of above paragraphs are clarified below for general information of candidates to appear in Professional Competence Examination to be held in November, 2009:

The eligibility requirements for appearing in Professional Competence Examination to be held in November, 2009 are as under: -

Category 1:

PE-II Students who have passed Foundation Examination.

or

Category 2:

PE-II Students who have passed PE-I Examination.

or

Category 3:

All such students who have already appeared in PE-II Examination and passed one of the groups or could not pass any of the groups or were eligible to appear in the PE-II Examination as on 13th September, 2006.

or

Category 4:

All such candidates who have passed the Common Proficiency Test (CPT) conducted by ICAI and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by Law in India or an examination recognized by the Central Government as an equivalent thereto AND have worked for not less than 15 months as an Articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant as on 1st August 2009.

Or

Category 5:

All the such candidates who have passed the Professional Education (Examination-I) and directly admitted to the Professional Competence Course (PCC) AND have worked for not less than 15 months as an articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant as on 1st August, 2009

And

All students of category 1, 2, 3, 4 & 5 above should also successfully complete 250 Hours Compulsory Computer Training Programme / 100 Hours Information Training Programme as on 1st November, 2009 in the Professional Competence Examination

(9) Issue of Admit Cards :

1(a) Candidates who are found eligible will be issued Admit Cards bearing the scanned photograph of the candidate normally 21 days prior to the commencement of the examination.

2

3(b) Candidates can ascertain the details of Roll No., examination centre etc. 25 days before the start of the examination from Internet at www.icaicai.nic.in

4

5(c) Candidates can also download the admit cards from the above website by using the Personal Identification Number (PIN) indicated by them in the application form. The admit card so downloaded will not contain the specimen signature and photograph of the candidate but the same is valid for admission to the examination centre.

6(d) Candidate whose eligibility is in doubt will be addressed for clarification, normally 14 days prior to the commencement of examination.

7

8(e) Candidates may contact the respective Regional Offices for ascertaining their Roll Numbers if they do not

receive their Admit Cards till a week prior to the commencement of the examination.

9

10 Similarly, candidates who have opted for such places as their centres where the Institute's branches exist may contact the respective branch offices for ascertaining their roll numbers and for any assistance for admission to the examination during the last week of October, 2009.

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12(f) In case of any difficulty, the Additional Secretary (Exams.), ICAI, C-1, Sector - I, NOIDA 201 301 (UP) may be contacted on Fax No. 0120-3054841 or Help Line Desk on Telephone Nos. 0120-3054851, 3054852, 3054853.

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14(g) On receipt of admit cards, candidates are advised to verify the Name, Registration Number, Centre, Medium, Group opted etc. In case of any discrepancy, the "Help Line Desk" should immediately be contacted.

2

3(10) Option to answer questions in Hindi:

Candidates of the Professional Competence Examination are allowed to opt for Hindi medium for answering question papers. Candidates desirous of answering questions in Hindi shall exercise their option at the very outset while making application for admission to the examination by selecting the relevant option. The option is available for all the papers of a Group or Both Groups in entirety as may be applicable. In other words, if a candidate appears in a Group, he can opt for Hindi medium only for that Group. 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. In the absence of a clear indication by the candidate about the medium opted by him, English medium will be reckoned as the medium of answers. 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 a English medium candidate answers all questions or a question or part thereof in Hindi, he will not get any credit for such answer.

(11) Requirements for Passing the Professional Competence Examination (PCE) :

(1) A candidate may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination. He shall ordinarily be declared to have passed the Professional Competence Examination if he passes in both the groups.

(2) 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 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups ; or

(b) Secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups either of the Professional Education (Examination – II) under the syllabus as specified by the Council under sub-Regulation (5) of regulation 28B of the Chartered Accountants Regulations, 1988 effective from October 2001, the Examination for which commenced from November, 2002 or of the Intermediate Examination as per syllabus under paragraph 2A of Schedule ‘B’ to the Chartered Accountants Regulations, 1988 shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Professional Competence Examination.

(5) The Council may frame guidelines to continue to award exemption in a paper(s) to a candidate, granted earlier under the syllabus as specified under sub-regulation (5) of Regulation 28B of the Chartered Accountants Regulations, 1988 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the papers or papers in which he had secured exemption if the corresponding paper(s) exists in the new syllabus as November be specified by the Council. On appearing in the examination of the corresponding paper(s) for the paper(s) in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent marks in the corresponding paper(s) for the paper(s) in which he had failed earlier and a minimum of 50 per cent marks in the aggregate of all the papers of the group including the marks of the paper(s) in which he had earlier been granted exemption by the Council. In other words, a Professional Education (Examination–II) student who has been granted an exemption under Regulation 37A (7) in one or more papers shall continue to enjoy the said exemption in the corresponding paper(s) under Professional Competence Examination as shown below:

Valid Exemption in Existing Professional Education (Examination – II)	Corresponding Exemption in New Professional Competence Examination
Group – I Paper 1: Accounting Paper 2: Auditing Paper 3: Business and Corporate Laws	Group – I Paper 1: Advanced Accounting Paper 2: Auditing and Assurance Paper 3: Law, Ethics and Communication
Group – II Paper 4: Cost Accounting and Financial Management Paper 5: Income Tax and Central Sales Tax Paper 6: Information Technology	Group – II Paper 4: Cost Accounting and Financial Management Paper 5: Taxation Paper 6: Information Technology and Strategic Management

(6) Notwithstanding anything contained in sub-regulations (1) to (5) of Regulation 37B of the Chartered Accountants Regulations 1988, a candidate who fails in one or more papers comprised in a group but secures a minimum of 60 per cent 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 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 the papers of that group including the paper or papers 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 until he has exhausted the exemption already granted to him in that group.

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, 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 in any one 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. The candidate is not eligible for any further exemption in that group under this proviso in the next three following examinations (i.e. till the validity of the exemption already granted)

(12) Surrender of Exemption:

It has also been decided to allow the candidates to give option for surrendering the valid exemption already secured, in toto, in a paper or papers on the basis of 60 per cent marks, on the conditions that (i) exemption surrendered once shall be effective for all times to come for all the chances (i.e. up to a maximum of three immediate next examinations or all remaining chance/s and under no circumstances the candidates shall be allowed to claim the surrendered exemption in future; and (ii) on furnishing an affidavit to this effect and in the prescribed proforma (which can be obtained from the Institute on request) on a non-judicial stamp paper of the value as applicable in the respective State, candidates can exercise the option to surrender the exemption at any time during the currency of the validity of exemption but before the date prescribed for doing so i.e. 14th September, 2009 in the case of November, 2009 examinations.

A candidate who wants to surrender the valid exemption, in toto, secured in a paper or papers on the basis of 60 per cent marks in any of the immediate last three examinations (i.e. May, 2008 or November, 2008 or June 2009) is advised in his own interest to write separately to the Additional Secretary (Examinations) informing him of his decision to surrender the exemption, in toto, along with a photocopy of the relevant Statement of Marks to enable the office to send further details in this regard and the proforma of the affidavit to be executed by the candidate. Candidates should note carefully that the surrender of exemption shall become effective only after furnishing the requisite affidavit and on issue of confirmation letter to this effect by the Institute.

Candidates are advised in their own interest, to send the letter for surrender of exemption separately by REGISTERED /SPEED POST to the Additional Secretary (Exams) so as to reach him on or before 14th September, 2009 and the same should not be enclosed along with the examination form. The Institute shall not accept the responsibility for any such request not received upto 14th September, 2009 or sent along with the examination form in the same envelope. Candidates are also advised not to write about their intention/ decision to surrender the exemption in the examination form and no cognizance of such writing/noting/request in the examination form will be taken.

(13) 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.

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

(15) 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.

(16) Verification Fees:

The fee for verification of answer books is Rs.100/- per paper subject to a maximum of Rs.400/- for all the papers of a group/both groups. **The application essentially in the candidate's own handwriting** indicating Roll No., address, and paper(s) to be verified should be submitted within a month from the date of declaration of result. Typewritten applications are not entertained. There is no provision for revaluation of papers. There is no standard application form. Request for verification will be considered only after the application in his/her own handwriting in Hindi language if the medium of examination was Hindi else in English language duly signed with requisite fee by way of DD in Favor of **The Secretary, the Institute of Chartered Accountants of India and payable at New Delhi** has been received **within one month from the date of declaration of result.**

Though, it will be our endeavor to inform the outcome of verification exercise in respect of November, 2008 exam, as sought by the candidate latest by 15th April, 2010 to the candidates, yet the same cannot be assured. However, all such candidates who do not receive the response by 15th April, 2010 are advised to write e-mail to Additional Secretary (Exams) at exam@icai.org for necessary action.

Candidates are advised to submit their examination form for the forthcoming examination, if they so wish, pending receipt of the outcome of verification of answer books of the immediate preceding examination i.e., November 2009.

(17) Check –List for candidates :

Candidates are requested to ensure that all columns of the application are filled up correctly and before the same is submitted online.