

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
INTERMEDIATE EXAMINATION / ACCOUNTING TECHNICIAN
EXAMINATION May 2023

(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.

2. As a part of automation and platform consolidation, all candidates in respect of Intermediate will be required to apply online at <https://eservices.icaai.org> (Self Service Portal - SSP) for May 2023 Exam onwards 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.icaai.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, Revalidate, 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. ie; 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 using browsers Internet Explorer versions (9.0 onwards), Mozilla Firefox(5.0 onwards), Google Chrome(41.0 onwards) or Safari(3.4 onwards). 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.icaai.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 revalidate/convert on SSP.

Revalidation: The registration to the Intermediate is valid for a period of 4 years and the student is required to revalidate the same from the Self Service Portal on expiry of the said period by paying INR 400. To Revalidate, use your login credentials of SSP and Go to Student functions --> Apply For Revalidation Revalidate Your Current Course.

Conversion: Candidate registered under Old Scheme compulsorily have to convert from Intermediate (IPC) to Intermediate on Self Service Portal by paying INR 1000. 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 <https://resource.cdn.icai.org/72666exam58582-2.pdf>

e) Candidates whose articleship status (Intermediate Direct Entry(Graduate/Post Graduate)) is in pending mode i.e. **other than Registered** (Registered_inactive, Requested, Terminated, Requested for Termination, Approved by Member, Submitted, Asked for Correction, Saved, On Hold, Awaiting Competent Authority Approval, Rejected, Rejected by Member, Rejected by RO for want of documentation are required to get the status updated on SSP as '**Registered**'). For Articleship Status, use your login credentials of SSP and Go to Article Functions--> Articleship/Audit--> Articleship--> Articleship Application (Form 102/103). **For any clarification, contact at e mail ids/phone nos. at <https://resource.cdn.icai.org/33499list-contacts-wro.pdf>**

f) 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 you SSP login.

g)Intermediate Candidates whose Registration Mode/**Intermediate Flag** (i.e. route through which you have registered for Intermediate course like CPT/Foundation/Graduation/Post Graduation/ The Institute Of Company Secretary Of India/Intermediate Examination Of The Institute Of Cost Accountants Of India etc) is not appearing or wrongly appearing on their Student function dashboard are required to raise a ticket in SSP for updation so that it is resolved before commencement of examination forms. Kindly note that for Intermediate Candidates updation of Intermediate Flag/Registration Mode is mandatory requirement in SSP.

Fields to be filled in Ticket screen :

Problem Title – Registration Mode, Problem category - Students, Problem type – Intermediate course, Problem Item – Incorrect Data, Problem summary – Student should write the summary clearly to understand and to take necessary steps.

h) The list of Cities where the exam will be conducted for May, 2023 provided sufficient number of candidates offer themselves to appear from each of the cities is given at <https://resource.cdn.icai.org/72667exam58582-3.pdf>. Kindly ensure that you pick the correct city and correct city code is displayed in the exam form.

i)The valid exemption will be auto displayed in the exam form filling area in SSP. However, you can give details of exemption that you feel are not covered. You may write to inter.exemption@icai.in, in case of any doubt.

j) For any other correction required please raise a ticket in SSP for necessary status/flags updation or send mail to intermediate_examhelpline@icai.in.

4. Master/Visa/Maestro Credit/Debit Card/Rupay/BHIM UPI/Paytm Wallet for making online payment, payment by Internet banking is also permitted.

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 the website, No physical admit card will be sent to any candidate.

8. For downloading/printing of the admit cards from the above mentioned website, candidates will have to log-in to the site <https://eservices.icai.org> and print the admit card from their dashboard

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 7 for details.

10. Candidates with permanent disability are advised to refer to Paragraph 8 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 first group of Intermediate(IPC) 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.

Please refer to the announcement on "Exemption(s) in a paper(s)" and "Intermediate Examination-Unit Scheme" dated 09/01/2018 hosted at https://www.icai.org/new_post.html?post_id=14306&c_id=410

12. IMPORTANT DATES

Start Date 03-02-2023

Last Date For Submission of Online Application	Without Late fees	With Late fees of Rs.600/- (US Dollar \$10)
	24th February, 2023	3rd March, 2023

13. Late Fee is applicable from 25th February, 2023 to 3rd March, 2023.

14. Admit Cards will be hosted on <https://eservices.icai.org> and Results will be hosted on <https://icai.nic.in>

1) The next Intermediate Examination / Accounting Technician Examination (ATE) 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, 2017 (as published in the Gazette of India: Extraordinary, dated 25th May, 2017 and Notification No. 1-CA(7)/178/2016 published in the Gazette of India, Extraordinary dated 25th May, 2017) will be held in May 2023. The students of Professional Competence Course or the erstwhile Professional Education - (Course II) and erstwhile Intermediate Course covered under previous syllabus as per para 2 or 2A of schedule B to CA Regulations, 1988 and Intermediate (IPC) now wishing 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 and Intermediate (IPC)** may see the Board of Studies Announcement dated 09/01/2018 given at links <https://resource.cdn.icai.org/48229icaieexamannoun-exemnse.pdf> <https://resource.cdn.icai.org/48230icaieexamannoun-usi.pdf>

2) Dates and Timings of the Examination:

Group I				
Paper	Subject	Date	Day	Timings(IST)
1	Accounting	03.05.2023	Wednesday	2.00 P.M. to 5.00 P.M.
2	Corporate and Other Laws: Part I: Company Law Part II: Other Laws	06.05.2023	Saturday	2.00 P.M. to 5.00 P.M.
3	Cost and Management Accounting	08.05.2023	Monday	2.00 P.M. to 5.00 P.M.
4	Taxation Section A: Income Tax Law Section B: Indirect Taxes	10.05.2023	Wednesday	2.00 P.M. to 5.00 P.M.
Group II				
Paper	Subject	Date	Day	Timings(IST)
5	Advanced Accounting	12.05.2023	Friday	2.00 P.M. to 5.00 P.M.
6	Auditing and Assurance	14.05.2023	Sunday	2.00 P.M. to 5.00 P.M.
7	Enterprise Information Systems and Strategic Management Section A: Enterprise Information Systems Section B: Strategic Management	16.05.2023	Tuesday	2.00 P.M. to 5.00 P.M.
8	Financial Management & Economics for Finance	18.05.2023	Thursday	2.00 P.M. to 5.00 P.M.

Note: (i) Examination timings at Abu Dhabi, Dubai and Muscat Centres will be 12.30 P.M. to 03.30 P.M. Abu Dhabi, Dubai and Muscat local time equivalent to 2.00 P.M. to 5.00 P.M. (IST). Examination timings at Bahrain, Doha, and Kuwait Centres will be 11.30 A.M. to 02.30 P.M. Bahrain, Doha, and Kuwait local time corresponding/equivalent to 2.00 P.M. to 5.00 P.M. (IST). Examination timings at Kathmandu 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). The Examination timing at Thimphu (Bhutan) will be 02.30 P.M. to 05.30 P.M. Bhutan local equivalent to 2.00 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) Bifurcation of Paper 4- Taxation & Paper-7 Enterprise Information Systems & Strategic Management of Intermediate Examination into two sections:

Paper 4- Taxation of Intermediate and Paper-7 Enterprise Information Systems & Strategic Management of Intermediate have been bifurcated into two sections.

Accordingly, the question paper in respect of Paper 4 will have two sections.

Section A- covering questions from Income Tax Law

Section B- covering questions from Indirect Taxes

Similarly the question paper in respect of Paper 7 will have two sections.

Section A- covering questions from Enterprise Information Systems

Section B- covering questions from Strategic Management

The 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 Indirect Taxes Law 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 2019 examinations, following papers of Intermediate will have multiple choice questions to the tune of 30 marks and other questions of descriptive nature to the tune of 70 marks.

Intermediate	
Paper	Subject
2	Corporate and Other laws
4	Taxation
6	Auditing and Assurance
7	Enterprise Information System and Strategic Management

Details are as follows:

- (i). In each of the above 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 wrong answers.
- (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, hosted on www.icaai.org)

No candidate shall be admitted to Intermediate Examination/ Accounting Technician 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. Registration to the Intermediate course is valid for 4 years. A candidate has to ensure that his registration to the course is valid, before applying for the exam.**
- (iii) He / She produces a certificate to the effect that he 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 and Provided that a candidate who has been exempted from passing Common Proficiency Test(CPT) under the category of graduates/post graduates(with the prescribed percentage of marks) and enrolled for the Intermediate Course shall be eligible to appear in the examination on completion of nine months of practical training and 8 months of study course. The implications of above paragraphs are clarified below for general information of candidates to appear in Intermediate Examination/Accounting Technician Examination to be held in May, 2023. The eligibility requirements for appearing in Intermediate Examination to be held in May, 2023 are as under: Category I : Candidates registered for the Intermediate course/ATC on or before 1st September, 2022 based on having passed CPT and 10+2/PE I/ Foundation/Entrance Examination.

or

Category 2 : 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 Intermediate(IPC) and converted into Intermediate Course/ Accounting Technician Course (ATC).

Category 3 : Direct Entry Scheme

a) Graduates/Postgraduates:

(i) Candidates registered for the Intermediate course /ATC under this category and completed or would be completing 9 months of practical training(including 8 months study course), as on 1st May, 2023.

(ii) Candidates who have converted from erstwhile Intermediate/PCC/IPCE/Intermediate(IPC) to Intermediate course/ATC under this category and completed or would be completing 9 months of practical training (including study course of 8 months), as on 1st May, 2023.

(iii) Candidates provisionally registered in the Intermediate Course till 31st July, 2022 through Direct Entry (Graduates/Post Graduates) on account of non-declaration of result of final year of the graduation and completed or would be completing 7 months of practical training, as on 1st May, 2023. i.e. commenced articleship on or before the cutoff date, 1st October, 2022 after completing ICITSS. Such Candidates are required to submit satisfactory proof of having passed the graduation examination with the minimum marks as provided in sub-regulation (4) of Regulation 28F before filling the examination form of May 2023 Intermediate course.

(iv) Candidates who registered for Intermediate(IPC) course through CPT route and appeared in the Intermediate(IPC) Examination in one or both groups but did not qualify both groups or either of the groups, and converted to Intermediate(IPC) under the Direct Entry Scheme and now further converted to Intermediate course and commenced practical training on or before 30th April, 2023. / Candidates who registered for Intermediate course through CPT/FOUNDATION route and appeared in the Intermediate Examination in one or both groups but did not qualify both groups or either of the groups, and now converted to Direct Entry Scheme and commenced practical training on or before 30th April, 2023.

b) Intermediate level examination passed students of The Institute of Cost Accountants of India/The Institute of Company Secretaries of India

Candidates registered for the Intermediate Course/ATC, under this category and have completed or would be completing 8 months of study course (commencing from the date of registration to the course), as on 1 May, 2023.

Candidates converted from erstwhile Intermediate/PE II/PCC/IPCC/Intermediate(IPC) into the Intermediate Course/ATC under this category and have completed or would be completing 8 months of study course (commencing from the date of registration to the course) as on 1st May, 2023.

Provisional Exam Registration:

The Candidate who are filling up the exam form on provisional basis must ensure that they meet the above mentioned eligibility criteria laid down for May, 2023 examination to avoid rejection of their exam application.

Validity of Registration:

Registration for Intermediate course is valid for 4 years from the date of initial registration / conversion. Renewal of registration can be done for further period of 4 years by paying Rs. 400/- through SSP portal. Students should have valid registration before applying for Intermediate Examination to be held in May, 2023. 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)	Abu Dhabi, Dubai, Doha, Muscat, Bahrain and Kuwait(\$)	Kathmandu(INR) Thimpu (Bhutan)
Intermediate			
Fee for both groups/Unit 8A/9A	2700/-	\$500	3400/-
Fee for one group or Unit(Other than 8A and 9A)	1500/-	\$325	2200

Late Fee of INR 600/- (US \$ 10) is applicable from 25th February, 2023.

Kindly refer the fee chart given at <https://resource.cdn.icai.org/72668exam58582-4.pdf>

* In addition to the applicable fee payable to the Institute by the candidate towards exam related services, they will be required to pay bank charges at the following rates, while paying the said fee, online through the payment gateway. These are charges payable by the candidate to the bank and will be recovered along with the applicable fee payable to the Institute:-

Domestic Credit Cards: 0.50% + GST

Domestic Debit Cards / Rupay Cards:-

Upto Rs. 2000 : 0.4% + GST

Greater than Rs. 2000 : 0.9% + GST

Rupay Cards : Nil

International Cards: 2.75% + GST

Net Banking: Nil

BHIM UPI : Nil

Paytm Wallet: 1.10% + GST

* Excluding Bank Commission and Service Tax

Mode of Payment of Fee

The payment has to be made online using Master/Visa/Maestro Credit/Debit card/Rupay/ BHIM UPI/Paytm Wallet. Payment through Net Banking is also accepted.

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 intermediate_examhelpline@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 exam application portal. 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. check to see that the exam application form/pdf contains fee particulars.

(b) Examination Centres: List of examination centres is available at <https://resource.cdn.icai.org/72667exam58582-3.pdf>. 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 any circumstances.

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 first group of Intermediate (IPC) under regulation 28E(3) of the Chartered Accountants Regulations, 1988, candidates may refer to the announcement dated 9th January, 2018.

<https://resource.cdn.icai.org/48229icaiaexamannoun-exemnse.pdf>

<https://resource.cdn.icai.org/48230icaiaexamannoun-usi.pdf>

7. Option to answer questions in Hindi

Candidates of the Intermediate Examination / Accounting Technician 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. 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 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 4: Taxation (4A: Income Tax Law, 4B: Indirect Taxes)
- Paper 5: Advanced Accounting

8) 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 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. The application should be accompanied by the following:

Certified true copy of the 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.

Certified true copies of permission, if any, granted by the State Higher Secondary Board/University/ICAI in candidate's 10+2 or degree examination or earlier examination of ICAI in which he/she had earlier appeared. Attested full sized (post card size) latest photograph indicating the name of the candidate on the photograph itself. Two copies of colour passport sized photographs (4.5*3.5 cm) for issuing Photo Identity Card. Any other document in support of request for grant of the facility of a writer and/or extra time.

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 application in this regard along with the enclosures should be sent at the following address:

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

Please note that the application for any facility of extra time writer in this regard along with the enclosures should be sent separately and not along with the exam application form. Differently abled candidates, who are holding Photo Identity Card issued by the Exam Dept. of ICAI, need not apply separately for assistance of writer/extra time, during the validity of the card.

9. 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.**

For downloading/printing of the admit cards from the above mentioned website, candidates will have to log-in to the site <https://eservices.icai.org> and print the admit card from their dashboard.

Candidates whose eligibility is in doubt, will be addressed, for clarification, normally 25 days prior to the issue of admit card. Please note that the admit card will not be issued unless and until you satisfy the eligibility criteria. Therefore, you are requested to ensure that you are eligible to appear in the examination before filling of the exam form. Particularly candidates who have filled the exam form on provisional basis are requested to update their status regarding eligibility on SSP portal.

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

10. 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:

Manual applications seeking change of Centre/Group/Medium will not be entertained.

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 SingleSignOn

This online facility will be available to the candidates. The opportunity called “Correction Window” will be free of cost. There is no second opportunity called “Corrections with fee- Window”.

11.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.

12. 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"

13. 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 calculator is not allowed.

14. Requirements for Passing the Intermediate Examination / Accounting Technician Examination(ATC)

[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, other than a candidate who has opted for Accounting Technician level, shall ordinarily be declared to have passed the Intermediate Examination, if he passes in both Group I and Group II levels.

- (3) A candidate, who has opted for the Accounting Technician level, shall be declared to have passed in that level, if he:

- (a) Passes in Group I level;

- * (b) completes the Orientation Course-Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS) for such period and in such manner and within such time as may be specified by the Council from time to time; and

- (c) completes the practical work experience in accounting and related fields for a period not less than twelve months in such manner as may be specified by the Council from time to time: Provided that a candidate, who has passed either the Professional Competence Examination under the syllabus as per the sub-regulation (3) of Regulation 28C or Professional Education (Examination-II) under the syllabus as per sub-regulation (5) of Regulation 28B of these regulations or erstwhile Intermediate Examination under these regulations or the Chartered Accountants Regulations, 1964 or Intermediate or the first examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulation or Intermediate (IPC) under the syllabus as per the sub-regulation (3) of Regulation 28 E of Chartered Accountants Regulations, 1988 and has completed the prescribed period of practical training as was required for admission as a member, shall be eligible for grant of Accounting Technician Certificate on making an application to this effect and on compliance with such other conditions as may be specified by the Council from time to time.

- (4) 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.

- (5) 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.

(6) 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 09/01/2018 <https://resource.cdn.icai.org/48229icaiaexamannoun-exemnse.pdf> , <https://resource.cdn.icai.org/48230icaiaexamannoun-usi.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 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 / 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

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 "F-EX", in the Statement of Marks-

15 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. 20th March 2023 in case of May, 2023 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. December 2021, May, 2022 and November, 2022) is advised in his own interest to write separately to the Additional Secretary (Exams.) 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 POST / SPEED POST to the Additional Secretary (Exams.) so as to reach him on or before 20th March 2023 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 20th March 2023 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 into consideration.

16.Result

The result is likely to be declared in July/August, 2023. It will be hosted on <https://icai.nic.in>.

17. 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 dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on www.icai.org for more details.

18. 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 dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on <https://www.icai.org> for more details.

19. Pass with distinction

A candidate who passes at one sitting, the Intermediate examination, with 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 statement of marks issued to him contains a specific mention that the candidate has passed the examination with distinction.

20. Withholding/Cancellation of result

The result of such candidates whose eligibility to appear in the exam could not be established for want of submission of documentary evidence by the examinees, when called for, is liable to be withheld/cancelled. Further, the result of candidates who indulge in unfair means is also 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.

21. 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 exemption in any paper and
- c. He should have secured a minimum of 55 per cent marks in aggregate.

Rank certificates are issued upto 50th rank, on All-India basis. Rank certificates will be dispatched to the concerned Regional Offices for further distribution to the candidates.

22. 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/unit. The application indicating Roll No., address, and paper(s) to be verified should be submitted within a month from the date of declaration of result. Candidates are required to submit their verification requests online, also pay the Verification fees online by using Master/Visa/Maestro debit/credit card/Rupay/BHIM UPI/Paytm Wallet. There is no provision for re-valuation of papers. Manual applications seeking verification of answer books will not be entertained.

23. Supply of certified copies of evaluated answerbooks

An examinee has the option of applying for certified copies of their evaluated answer books online 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 500/- per paper. Scanned copies of evaluated answer books will be made available online.

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

1. SSP login related, OTP not received– ssp.helpdesk@icai.in, contact at 7877966966
2. Profile changes submitted but not yet approved (name, photo, sign, qualification details, address etc.), Revalidation/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. Registration Mode (Foundation/Graduation/Post Graduation/ICSI/ICWAI) not updated or wrongly updated in SSP for Intermediate Candidates – Raise a ticket in SSP or contact CRO at details given under the link <https://resource.cdn.icai.org/53958list-contacts-cro.pdf>.
4. Articleship Status - Raise a ticket in SSP or contact WRO at details given under the link <https://resource.cdn.icai.org/33499list-contacts-wro.pdf>
5. 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 at 0120-3054851, 3054852, 3054853, 3054835, 4953 751, 4953 752, 4953 753, 4953 754.
6. Exemption related concern – Contact concerned section inter.exemption@icai.in, contact at 0120-3054851, 3054852, 3054853, 3054835, 4953 751, 4953 752, 4953 753, 4953 754.

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

26. 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/48229icaieexamannoun-exemnse.pdf> and <https://resource.cdn.icai.org/48230icaieexamannoun-usi.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 in the students>Board of Studies>Important Announcements section of www.icai.org

Subject	Announcement
Revised scheme for re-validation of registration to various levels of the CA course	BOS/Announcement/227/13 dated 22nd January 2013
Duration of the study course to be eight months	BOS/Announcement/227/12 dated 30th January 2012
8 months study course to commence from the date of registration to the respective erstwhile streams Intermediate,/PE II/PCE, in respect of Candidates who have converted from those streams to Intermediate (IPC) Course	BOS/Announcement/227/10 dated 5th February 2010
Announcements relating to Direct Entry Scheme	
Notification	Notification No. 1-CA/(7)145/2012 dated 1st August 2012 published in the Gazette of India (Extraordinary dated 1st August 2012)
Relaxation in the eligibility criteria of completion of 9 months of practical training to appear in Intermediate(IPC) Examination for students registered for Intermediate (IPC) under CPT Route and Converted to Direct Entry Scheme.	BOS Announcement dated 22nd July, 2015.
Announcement relating to Revised Scheme of Education and Training	
Revised Scheme of Education and Training for CA Course, FAQs and Implementation Schedule.	BOS Announcement dated 1st June, 2017.
Further Relaxation in the eligibility criteria for Direct Entry Student registering from 1st July, 2017 to 31st July, 2017 for appearing in May, 2018 Intermediate Examination under Revised Scheme of Education and Training	BOS Announcement dated 1st July, 2017
Cut off date for students converting from earlier scheme to new scheme to appear in May, 2018	BoS Announcement dated 16th January, 2018
Compulsory conversion in New Scheme	BoS Announcement dated 16th January, 2018

Announcement relating to Exemption and Unit Scheme under revised scheme of education & training	Announcement dated 9th January, 2018
Further Relaxation in the eligibility criteria for Direct Entry Student registering from 1st July, 2017 to 31st July, 2017 for appearing in May, 2018 Intermediate Examination under Revised Scheme of Education	Announcement dated 13 th October, 2017 (https://icai.org/new_post.html?post_id=13999&c_id=219)
Clarifications on the announcement dated 9th January 2018 Exemptions(s) from appearing in a paper(s) or Group of CA exams under the New Scheme of Education and Training w.e.f May 2018 examinations"	Announcement dated 22nd January, 2018
Transition scheme for switching over to new course	BoS Announcement dated 18th January, 2018
Relaxation for provisionally registered students in the Intermediate Course till 31st July, 2020 through Direct Entry Route for appearing in May, 2021 Intermediate Examination on account of outbreak of COVID 19.	BoS Announcement dated 30th August, 2020
Extension of validity of Registration Period on account of cancellation and merging of May 2020 examination with November, 2020 examination due to outbreak of COVID-19.	BoS Announcement dated 23rd September, 2020
Relaxation for provisionally registered students through Direct Entry Route for appearing in May, 2022 Intermediate Examination.	BoS Announcement dated 7th August, 2021 https://resource.cdn.icai.org/65984bos070821b.pdf
Extending the date for completion of ICITSS (ITT and OC) for provisionally registered students through Direct Entry Route for appearing in May, 2022 Intermediate Examination	BoS Announcement dated 13th August, 2021 https://www.icai.org/post/extending-the-date-for-completion-of-icitss

Relaxation in Study Period for students appearing in May, 2022 Intermediate Examination after passing July, 2021 Foundation Examination	BoS Announcement dated 15th September, 2021 https://www.icaai.org/post/relaxation-study-period-for-students-appearing-may2022-interexam
Cut-off date for conversion from Earlier Scheme to Revised Scheme to appear in May 2022 Examinations at all levels – 13th March, 2022	https://www.icaai.org/post/cut-off-date-for-conversion-from-earlier-scheme-to-revised-scheme-may2022exam
IMPORTANT ANNOUNCEMENT – November 2022	https://resource.cdn.icaai.org/70958exam56971.pdf
Corrigendum	https://resource.cdn.icaai.org/71000exam57034.pdf
Requirements for Applying for November 2022 Exams	https://resource.cdn.icaai.org/71066exam57098.pdf
IMPORTANT ANNOUNCEMENT – May 2023	https://resource.cdn.icaai.org/72627exam58535.pdf
Requirements for Applying for May 2023 Exams	https://resource.cdn.icaai.org/72666exam58582-2.pdf