



Clarifications regarding exemptions in a paper(s) in CA Examinations - (17-10-2016)

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Certified copies of answer books in respect of CA examinations are being made available to those candidates who apply for the same, under the scheme formulated for the purpose.

It is seen that upon receipt of certified copies of answer books, some candidates notice that in some papers, marks awarded to them on the answer books are at variance with those on the statement of marks issued to them and seek clarifications.

In this connection, it is hereby clarified that

Variance of marks between those on the answer books and those on the statement of marks issued to candidates is on account of revision of marks by the Examination Committee, under regulation 39(2) of the CA Regulations, 1988 prior to declaration of results of the examination; Such revision is taken into consideration while processing the results and the revised marks are shown on the statement of marks; Such revised marks are not indicated on the answer books of the candidates and

Marks in the statement of marks issued to candidates are final.

Therefore, candidates are hereby advised to be guided only by the marks/exemptions that are indicated in the statement of marks issued to them, which may include the revision of marks, if any, that might have been effected by the Examination Committee under regulation 39(2) of the CA Regulations 1988 and not by the marks on the copies of answer books, which do not include the revision of marks, if any, effected by the Examination Committee.

Further, it is hereby informed that exemptions, if any, granted to a candidate in an examination are indicated on the statement of marks by way of a "# " sign against the marks of the paper in which exemption is granted and in such cases, where a candidate is granted exemption, the result of the group would be shown as "F-EX", i.e. failed with exemption.

Candidates are advised to take note of the above and verify the status of exemptions, if any, that they think that they had been granted in a paper, from the statement of marks sent to them and not on the basis of marks stated on the certified copies of answer books.

Further candidates may also visit www.icaai.org and read the FAQs on the subject, hosted thereon.

Exemptions granted to candidates valid for the November 2016 exams are also hosted on <http://icaiaexam.icaai.org>.

Candidates are advised, in their own interest, to visit the website and check the status of their exemptions valid for the exams to be held in November 2016.

ICAI Examination Department.

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