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**IMPORTANT ANNOUNCEMENT**

**CHARTERED ACCOUNTANT EXAMINATIONS - JULY 2021**

In continuation of the ICAI Announcement dated 21<sup>st</sup> June 2021 regarding Opt Out option for the examinees for Chartered Accountant Examinations, July 2021, it is hereby informed that the same stands modified to the extent that:

1. An Examinee shall be entitled to exercise the option of opting out if he/she personally, or any of his/her family member (residing at the same premises), has suffered COVID-19 in the recent past i.e. on or after **15<sup>th</sup> April 2021** and the fact is so certified by a Registered Medical Practitioner, as a result of which he/she is unable to appear in the ensuing examination or, for that matter, is disabled in preparing for the examination. In such cases July 2021 Examination will not be considered as an attempt. Such examinee will be permitted to appear in the subsequent next examination, to be held in November 2021 for the old as well new syllabus, subject to conducive situation / environment prevailing at the relevant time. Such examinees need not produce RTPCR report if medical certificate issued by the registered Medical Practitioner for himself/ herself or his/her family member is presented along with the request for opting out.
2. As regards examinees affected due to lock down during the relevant period of examination, such examinees are entitled to opt-out and July 2021 examinations will not be treated as an attempt. Such examinees would be permitted to appear in the subsequent next examination, to be held in November 2021 for the old as well new syllabus, subject to conducive situation / environment prevailing at the relevant time.
3. If any examinee while appearing in July 2021 examination and in the midst of that suffers from Covid-19 ailment, as a result of which, is unable to appear in the remaining subjects, would be entitled to opt-out and July 2021 examinations will not be treated as an attempt. He/she can appear in the subsequent next examination, to be to be held in November 2021 for the old as well new syllabus, subject to conducive situation / environment prevailing at the relevant time.
4. If the examinee has opted out in any paper during the entire cycle of the examination, then he / she will not be permitted to appear in any of the remaining paper.
5. If the examinee has appeared for the first group and then opts out before the conclusion of the examination of the last paper of the second group, the result of the first group will be declared and opt out option will apply only to the second group.
6. In case if the Chartered Accountant Examination cannot be held at any of the examination centre / city due to restrictions imposed by the Central Government/ State Government / Local Authority, examination centre being in containment zone, last-minute change of examination centre in any city etc., such examinees are entitled to opt-out and July 2021 examinations will not be treated as an attempt. He/she can appear in the subsequent next examination, to be held in November 2021 for the old as well new syllabus, subject to conducive situation / environment prevailing at the relevant time.

The candidates are advised to note the above and stay in touch with the website of the Institute, [www.icai.org](http://www.icai.org).

(S. K. Garg)  
Additional Secretary (Exams)