



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**Examination Department**  
**The Institute of Chartered Accountants of India**

**10<sup>th</sup> August, 2021**

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**IMPORTANT ANNOUNCEMENT**

No. 13-CA (EXAM)/N/2021: In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation, Intermediate (IPC) (Old Scheme), Intermediate (New Scheme), Final (Old Scheme as well as New Scheme) Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

Similarly, Examinations in Post Qualification Course under Regulation 204, viz.: Insurance and Risk Management (IRM) Technical Examination, International Trade Laws and World Trade Organisation (ITL & WTO) Part I and International Taxation – Assessment Test (INTT – AT) (which is open to the members of the Institute) will be held on the dates and places (centres in India only) which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

**FOUNDATION COURSE EXAMINATION – Under NEW SCHEME**

[As per syllabus contained in the scheme notified by the Council under Regulation 25 F (3) of the Chartered Accountants Regulations, 1988.]

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| <b>13<sup>th</sup>, 15<sup>th</sup>, 17<sup>th</sup> &amp; 19<sup>th</sup> December 2021</b> |
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**INTERMEDIATE (IPC) COURSE EXAMINATION – Under OLD SCHEME**

**[ONLY FOR OPT OUT STUDENTS]**

[As per syllabus contained in the scheme notified by the Council under Regulation 28 E (3) of the Chartered Accountants Regulations, 1988]

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| <b>Group-I: 6<sup>th</sup>, 8<sup>th</sup>, 10<sup>th</sup> &amp; 12<sup>th</sup> December 2021</b> |
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| <b>Group-II: 14<sup>th</sup>, 16<sup>th</sup> &amp; 18<sup>th</sup> December 2021</b> |
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**INTERMEDIATE COURSE EXAMINATION – Under NEW SCHEME**

[As per syllabus contained in the scheme notified by the Council under Regulation 28 G (4) of the Chartered Accountants Regulations, 1988.]

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| <b>Group-I: 6<sup>th</sup>, 8<sup>th</sup>, 10<sup>th</sup> &amp; 12<sup>th</sup> December 2021</b> |
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| <b>Group-II: 14<sup>th</sup>, 16<sup>th</sup>, 18<sup>th</sup> &amp; 20<sup>th</sup> December 2021</b> |
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**FINAL COURSE EXAMINATION - Under OLD SCHEME**

**[ONLY FOR OPT OUT STUDENTS]**

[As per syllabus contained in the scheme notified by the Council under Regulation 31 (ii) of the Chartered Accountants Regulations, 1988.]

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| <b>Group -I: 5<sup>th</sup>, 7<sup>th</sup>, 9<sup>th</sup> &amp; 11<sup>th</sup> December 2021</b> |
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| <b>Group -II: 13<sup>th</sup>, 15<sup>th</sup>, 17<sup>th</sup> &amp; 19<sup>th</sup> December 2021</b> |
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### **FINAL COURSE EXAMINATION - Under NEW SCHEME**

[As per syllabus contained in the scheme notified by the Council under Regulation 31 (iv) of the Chartered Accountants Regulations, 1988.]

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| <b>Group -I: 5<sup>th</sup>, 7<sup>th</sup>, 9<sup>th</sup> &amp; 11<sup>th</sup> December 2021</b> |
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| <b>Group -II: 13<sup>th</sup>, 15<sup>th</sup>, 17<sup>th</sup> &amp; 19<sup>th</sup> December 2021</b> |
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### **MEMBERS' EXAMINATION**

#### **INSURANCE AND RISK MANAGEMENT (IRM) TECHNICAL EXAMINATION**

|                        |   |
|------------------------|---|
| <b>Modules I to IV</b> | <b>5<sup>th</sup>, 7<sup>th</sup>, 9<sup>th</sup> &amp; 11<sup>th</sup> December 2021</b> |
|------------------------|---|

#### **INTERNATIONAL TRADE LAWS AND WORLD TRADE ORGANISATION (ITL & WTO), Part I EXAMINATION**

|                |  |
|----------------|--|
| <b>Group A</b> | <b>5<sup>th</sup> &amp; 7<sup>th</sup> December 2021</b> |
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| <b>Group B</b> | <b>9<sup>th</sup> &amp; 11<sup>th</sup> December 2021</b> |
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#### **INTERNATIONAL TAXATION – ASSESSMENT TEST (INTT – AT)**

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| <b>5<sup>th</sup> &amp; 7<sup>th</sup> December 2021</b> |
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It may be emphasized that there would 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 / Local Holiday.

Candidates may note that Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. Similarly, Elective Paper - 6 of Final Examination (under New Scheme) is of 4 hours. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

| <b>Examination</b>   | <b>Paper(s)</b>             | <b>Exam. Timings (IST)</b> | <b>Duration</b> |
|--|-----------------------------|----------------------------|-----------------|
| Foundation   | Paper 1 & 2                 | 2 PM to 5 PM               | 3 Hours         |
|  | Paper 3 & 4*                | 2 PM to 4 PM               | <b>2 Hours</b>  |
| Intermediate (IPC) (Old Scheme)  | All Papers                  | 2 PM to 5 PM               | 3 Hours         |
| Intermediate (New Scheme)  | All Papers                  | 2 PM to 5 PM               | 3 Hours         |
| Final (Old Scheme)   | All Papers                  | 2 PM to 5 PM               | 3 Hours         |
| Final (New Scheme)   | Paper 1 to 5 & Paper 7 & 8. | 2 PM to 5 PM               | 3 Hours         |
|  | Paper 6 (Elective)          | 2 PM to 6 PM               | <b>4 Hours</b>  |
| Post Qualification Course Examinations i.e. (ITL & WTO), Part I, (INTT – AT) and IRM | ALL                         | 2 PM to 5 PM               | 3 Hours         |

\*In Paper 3 and 4 of Foundation Examination and all papers of Post Qualification Course Examinations there will not be any advance reading time, whereas in all other papers / exams mentioned above, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

Further, In case of composite papers having both MCQs based & Descriptive Question Papers, seal of MCQs based Question Paper shall be opened at 2 PM (IST), in other words there will be no prior reading time for MCQs based Question Papers

### **3. PLACES OF EXAMINATION CENTRES:**

The Chartered Accountants Examinations, December 2021 will be held in the following Indian cities:

| <b>Name of the State<br/>(No. of Cities)</b> | <b>Name of the Examination City</b>  |
|--|--|
| Andhra Pradesh (14)                          | Anantapur, Eluru, Guntur, Kadapa, Kakinada, Kurnool, Nellore, Ongole, Rajamahendravaram, Srikakulam, Tirupati, Vijayawada, Visakhapatnam and Vizianagaram  |
| Assam (9)                                    | Dibrugarh, Golaghat, Guwahati, Jorhat, Nagaon, Sibsagar, Silchar, Tezpur and Tinsukia  |
| Bihar (29)                                   | Arrah, Aurangabad, Banka, Begusarai, Bettiah, Bhagalpur, Bihar Sharif, Chhapra, Darbhanga, Gaya, Gopalganj, Hajipur, Jamui, Jehanabad, Katihar, Lakhisarai, Madhepura, Madhubani, Motihari, Munger, Muzaffarpur, Nawada, Patna, Purnea, Samastipur, Sasaram, Sitamarhi, Siwan and Supaul   |
| Chattisgarh (8)                              | Ambikapur, Bilaspur, Durg, Janjgir, Korba, Raigarh, Raipur and Rajnandgaon   |
| Chandigarh (1)                               | Chandigarh   |
| Delhi / New Delhi (1)                        | Delhi / New Delhi  |
| Dadra & Nagar Haveli (1)                     | Silvassa   |
| Goa (2)                                      | Mapusa and Margao  |
| Gujarat (23)                                 | Ahmedabad, Amreli, Anand, Bharuch, Bhavnagar, Bhuj, Gandhidham, Gandhinagar, Godhra, Himatnagar, Jamnagar, Junagadh, Mehsana, Nadiad, Navsari, Palanpur, Patan*, Porbandar, Rajkot, Surat, Surendranagar, Vadodara and Vapi  |
| Haryana (18)                                 | Ambala, Bahadurgarh, Bhiwani, Faridabad, Fatehabad, Gurgaon (Gurugram), Hisar, Jind, Kaithal, Karnal, Kurukshetra, Narnaul, Panipat, Rewari, Rohtak, Sirsa, Sonapat and Yamuna nagar   |
| Himachal Pradesh (6)                         | Hamirpur, Kangra, Mandi, Shimla, Solan and Una   |
| Jammu & Kashmir (2)                          | Jammu and Srinagar   |
| Jharkhand (9)                                | Bokaro Steel City, Deoghar, Dhanbad, Dumka, Giridih, Hazaribagh, Jamshedpur, Ramgarh and Ranchi  |
| Karnataka (27)                               | Bagalkot, Belgaum, Bellary, Bengaluru, Bidar, Chamaraja Nagar, Chikamgalur, Chikkaballapur, Chitradurga, Davangere, Gadag, Hassan, Haveri, Hubli, Kalaburgi (gulbarga), Kolar, Koppal, Madikere, Mandya, Mangalore, Mysore, Raichur, Shimoga, Sirsi, Tumakuru, Udupi and Vijayapura  |
| Kerala (14)                                  | Adoor, Alappuzha, Ernakulam, Idukki, Kalpetta, Kannur, Kasaragod, Kollam (Quilon), Kottayam, Kozhikode, Malappuram, Palakkad, Thiruvananthapuram and Thrissur  |
| Madhya Pradesh (31)                          | Balaghat, Betul, Bhopal, Burhanpur, Chhatarpur, Chhindwara, Dewas, Dhar, Guna, Gwalior, Hoshangabad, Indore, Itarsi, Jabalpur, Katni, Khandwa, Khargone, Mandsaur, Narsinghpur, Neemuch, Ratlam, Rewa, Sagar, Satna, Sehore, Shahdol, Shajapur, Shivpuri, Singrauli, Ujjain and Vidisha  |
| Maharashtra (41)                             | Ahmednagar, Akola, Amravati, Aurangabad, Badlapur, Beed, Bhandara, Bhiwandi, Khamgaon (Buldhana), Chandrapur, Dhule, Gondia, Hingoli, Ichalkaranji, Jalgaon, Jalna, Kolhapur, Latur, Malegaon*, Mumbai, Nagpur, Nanded, Nandurbar, Nasik, Navi Mumbai, Osmanabad, Palghar, Panvel, Parbhani, Pimpri-Chinchwad, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Solapur, Thane, Vasai, Wardha, Washim and Yavatmal |
| Meghalaya (1)                                | Shillong   |
| Manipur (1)                                  | Imphal   |
| Nagaland (1)                                 | Dimapur  |

|                                 |   |
|---------------------------------|---|
| Odisha (18)                     | Angul, Balangir, Balasore, Bargarh, Berhampur (Brahmapur), Bhadrak, Bhubaneswar, Cuttack, Jagatsinghpur, Jajpur, Jeypore, Jharsuguda, Kendrapara, Keonjhar, Puri, Rayagada, Rourkela and Sambalpur  |
| Andaman and Nicobar Islands (1) | Port Blair  |
| Puducherry (1)                  | Puducherry  |
| Punjab (13)                     | Amritsar, Bathinda, Ferozepur, Hoshiarpur, Jalandhar, Ludhiana, Mandi Gobindgarh, Mansa, Pathankot, Patiala, Phagwara, Sangrur and Sri Muktsar Sahib  |
| Rajasthan (29)                  | Ajmer, Alwar, Balotra, Banswara, Beawar, Bharatpur, Bhilwara, Bikaner, Bundi, Chittorgarh, Churu, Dausa, Dungarpur, Hanumangarh Town, Jaipur, Jalore, Jhalawar, Jhunjhunu, Jodhpur, Kishangarh, Kota, Nagaur, Pali - Marwar, Rajsamand, Sikar, Sirohi, Sri Ganga Nagar, Tonk and Udaipur  |
| Sikkim (1)                      | Gangtok   |
| Tamil Nadu (28)                 | Chennai, Coimbatore, Cuddalore, Dharmapuri, Dindigul, Erode, Hosur, Kancheepuram, Karaikudi, Karur, Kumbakonam, Madurai, Nagapattinam, Nagercoil, Namakkal, Ooty, Pudukkottai, Salem, Sivakasi, Theni, Tiruchirapalli, Tirunelveli, Tirupur, Tiruvallur, Tiruvannamalai, Tuticorin, Vellore and Villupuram  |
| Telangana (11)                  | Adilabad, Hyderabad, Karimnagar, Khammam, Mahabubnagar, Medak, Nalgonda, Nizamabad, Sangareddy, Shamshabad and Warangal   |
| Tripura (1)                     | Agartala  |
| Uttar Pradesh (45)              | Agra, Aligarh, Allahabad (Prayagraj), Amroha, Azamgarh, Badaun, Baghpat, Bahraich, Ballia, Bareilly, Basti, Bhadohi, Bijnor, Bulandshahr, Deoria, Etah, Etawah, Faizabad, Firozabad, Ghaziabad, Ghazipur, Gonda, Gorakhpur, Hathras, Jaunpur, Jhansi, Kanpur, Kushinagar, Lakhimpur Kheri, Lucknow, Mathura, Meerut, Mirzapur, Moradabad, Muzaffarnagar, Noida, Pilibhit, Pratapgarh, Rae Bareilly, Rampur, Saharanpur, Shahjahanpur, Sonbhadra, Sultanpur and Varanasi |
| Uttarakhand (6)                 | Almora, Dehradun, Haldwani, Haridwar, Kashipur and Kotdwar  |
| West Bengal (9)                 | Asansol, Durgapur, Haldia, Hooghly, Kharagpur, Kolkata, Purulia, Raniganj and Siliguri  |

\*only for Foundation Examination [Malegaon and Patan]

#### **PLACES OF EXAMINATION CENTRES OVERSEAS:**

[FOR FOUNDATION, INTERMEDIATE (IPC), INTERMEDIATE AND FINAL EXAMINATIONS ONLY]

The December 2021 will also be held at the 8 (Eight) overseas examination centres, namely

|          |  |
|----------|--|
| Overseas | Abu Dhabi, Bahrain, Doha, Dubai, Kampala (Uganda), Kathmandu, Kuwait, Muscat |
|----------|--|

The Examination commencement timings at Abu Dhabi, Dubai and Muscat Centres will be 12.30 PM i.e. Abu Dhabi, Dubai and Muscat local time corresponding / equivalent to 2 PM. (IST). The Examination commencement timing at Bahrain, Doha, Kampala and Kuwait Centre will be 11.30 AM i.e. Bahrain / Doha / Kampala / Kuwait local time corresponding / equivalent to 2 PM. (IST). The Examination commencement Timing at Kathmandu (Nepal) Centre will be 2.15 PM Nepal local time corresponding / equivalent to 2 PM (IST).

The Council reserves the right to withdraw any city / centre at any stage without assigning any reason.

#### **4. Online filling up of examination forms:**

Applications for admission to Foundation, Intermediate (IPC), Intermediate & Final Examinations; Candidates are required to apply on-line at <https://icaiaexam.icaai.org> from **16<sup>th</sup> September, 2021** to **30<sup>th</sup> September, 2021** and remit the examination fee on-line by using VISA or MASTER or MAESTRO

Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI. They shall however, be required to remit additional ₹ 600/- towards late fee (for Domestic & Kathmandu centres) and US\$ 10 (for Overseas centres) in case the application on-line is made after **30<sup>th</sup> September, 2021** and upto **3<sup>th</sup> October, 2021**.

Further, applications for admission to Post Qualification Course Examinations i.e. Insurance and Risk Management (IRM) Technical Examination, International Trade Laws and World Trade Organisation (ITL & WTO) Part I and International Taxation – Assessment Test (INTT – AT) (which is open to the members of the Institute) are required to apply on-line at [pgc.icaiaexam.icaai.org](http://pgc.icaiaexam.icaai.org) from **16<sup>th</sup> September, 2021** to **30<sup>th</sup> September, 2021** and remit the examination fee on-line by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI. They shall however, be required to remit additional ₹ 600/- towards late fee in case the application on-line is made after **30<sup>th</sup> September, 2021** and upto **3<sup>th</sup> October, 2021**.

## 5. Examination Fee

The examination fee(s) for various courses are as under:--

| <b>Intermediate (IPC) &amp; Intermediate Course Examinations</b><br>{Old and New Scheme} |                    |
|--|--------------------|
| <b>For Indian Centre(s)</b>  |                    |
| Single Group / Unit 1 to 10 (except Unit 9) / Unit 4A to 7A                              | ₹ 1500/-           |
| Both Groups / Unit 9 / Unit 8A / Unit 9A   | ₹ 2700/-           |
| <b>For Overseas Centre(s) – Excluding Kathmandu Centre</b>                               |                    |
| Single Group / Unit 1 to 10 (except Unit 9) / Unit 4A to 7A                              | US\$ 325           |
| Both Groups / Unit 9 / Unit 8A / Unit 9A   | US\$ 500           |
| <b>For Kathmandu Centre</b>  |                    |
| Single Group / Unit 1 to 10 (except Unit 9) / Unit 4A to 7A                              | INR ₹ 2200         |
| Both Groups / Unit 9 / Unit 8A / Unit 9A   | INR ₹ 3400         |
| <b>Final Course Examinations</b><br>{Old and New Scheme}                                 |                    |
| <b>For Indian Centre(s)</b>  |                    |
| Single Group   | ₹ 1800/-           |
| Both Groups  | ₹ 3300/-           |
| <b>For Overseas Centre(s) – Excluding Kathmandu Centre</b>                               |                    |
| Single Group   | US\$ 325           |
| Both Groups  | US\$ 550           |
| <b>For Kathmandu Centre</b>  |                    |
| Single Group   | INR ₹ 2200         |
| Both Groups  | INR ₹ 4000         |
| <b>ITL &amp; WTO (Part I)</b>  | ₹ 2000/- per group |
| <b>INTERNATIONAL TAXATION – ASSESSMENT TEST / INSURANCE &amp; RISK MANAGEMENT (IRM)</b>  | ₹ 2000/-           |
| <b>Foundation Course Examination</b>   |                    |
| <b>For Indian Centre(s)</b>  | ₹ 1500/-           |
| <b>For Overseas Centre(s) – Excluding Kathmandu Centre</b>                               | US\$ 325           |
| <b>For Kathmandu (Nepal) Centre</b>  | INR ₹ 2200         |

The late fee for submission of examination application form after the scheduled last date would be ₹ 600/- (for Indian / Kathmandu Centres) and US \$ 10 (for Abroad Centres) as decided by the Council.

### **OPTION TO ANSWER PAPERS IN HINDI:**

Candidates of Foundation, Intermediate (IPC) (Old Scheme), Intermediate (New Scheme) and Final (Old & New Scheme) Examinations will be allowed to opt for English / Hindi medium for answering papers. Detailed information will be found in guidance notes hosted at <https://icaiaexam.icaai.org>. However the

medium of Examinations will be only English in respect of Post Qualification Course viz.: Insurance and Risk Management (IRM) Technical Examination, International Trade Laws and World Trade Organisation (ITL & WTO) Part I and International Taxation – Assessment Test (INTT – AT).

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 (EXAMINATIONS)**