

1. The ICAI's Important Announcement dated 23rd October 2020 had prescribed for the "**Opt-Out**" Scheme for November 2020 examination which was to become operative as under:

In the extant form the "**OPT-OUT**" Scheme was to be available to the students satisfying any of the following conditions:

- (a) The students who are currently COVID-19 positive or having symptoms of COVID-19 at any time upto the conclusion of exams;
- (b) Whose Family members with whom the students are staying are COVID-19 positive or become COVID-19 Positive at any time upto the conclusion of exams;
- (c) If the area in which the student's residence is located is declared as Containment Zone by the Central Government/State Government/Local Authorities at any time upto the conclusion of exams.

2. Considering the requests of large number of students and keeping in view their general well-being and safety, it has been decided that the students who have already submitted online examination application for November 2020 Examination cycle and are satisfying any of the conditions as mentioned in (a) to (c) above will be allowed to OPT-OUT and carry forward their candidature to another examination cycle i.e. November, 2020 Examination Cycle-II to be conducted in the second half of January 2021/ first half of February 2021. In this case, the examination fees and exemption, if any, of the particular student will automatically be shifted and carried forward to next examination i.e. November 2020 cycle-II and this attempt (November 2020) will not be counted. The student will not be required to apply afresh or pay any fees for November 2020 Examination cycle-II at the relevant time. **Announcement with detailed schedule shall be issued in second half of December 2020.** Further;

- (i) In case the student appears for some of the papers in a particular group and subsequently he/she opts out for any of the reasons as mentioned in (a) to (c) above, then he/she has to appear for all papers of the Group in the next examination cycle i.e. shifting of some of the paper(s) of the same Group is not allowed;
- (ii) In case a student appears for all papers in a Group and subsequently opts out for other group for any of the reasons as mentioned in (a) to (c) above, then the group in which he has appeared shall be taken as completely appeared and the student has to write other group in the next examination cycle.

3. Alternatively students who are satisfying any of the conditions as mentioned in (a) to (c) above shall be allowed to opt out from November 2020 examination and appear in May 2021 examination at his/her option. However, he/she will have to fill fresh examination form/apply afresh for May 2021 examination at the relevant time. His / Her Examination fees will be adjusted and only differential fees, if any, will be charged (In case he/she has filled the form for November 2020 exams for one group only and in May 2021 exams cycle, he/she opts to appear in both groups, then, he/she will be required to pay the differential fees).

4. Procedure for availing OPT-OUT facility

- a) Submit a declaration online available at <https://icaiaexam.icaai.org> from 7th November, 2020 (Saturday) **9.00 PM Onwards**.
- b) On submitting the declaration, candidature of the student for November 2020 Examination Cycle-I will be cancelled and he/she will be given the option to:
 - i) shift in next November 2020 Examination Cycle-II /tranche-II (to be scheduled in the second half of January 2021 / first half of February 2021)
 - ii) appear in May 2021 Examination Cycle
- c) Kindly note that once option for "Opt out" is taken, it will be treated as final. No request for its change will be entertained under any circumstances.

5. For remaining students who choose not to opt out, and appear for the exams commencing from 21st November 2020, the Institute has made all the required and necessary arrangements for smooth conduct of November 2020 examination (commencing from 21st November, 2020) across the globe including strict adherence to the precautions / measures related to COVID-19 which include thermal scanning, hands' sanitization, wearing of masks, maintaining social distancing at all times, following Government guidelines, etc. for the examinees / centre functionaries during the conduct of Chartered Accountant Examination.

6. The Candidates are further advised to note the above and stay in touch with the website of the Institute, www.icaai.org

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

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