



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
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## CIRCULAR

It has come to the notice of the Institute that some candidates/students are engaged in making derogatory, unwarranted and unnecessary comments in social media and other modes of communication about online examination process of the Institute and the pattern of question papers. The Institute has taken a serious note of this and shall take appropriate action against those candidates/students who are involved in such activities.

Further, it is being brought to the notice that those candidates/students who are found to adopt unfair means in the online examination shall be debarred from appearing in the examinations of the Institute for at least 5 (five) terms.

CMA Kaushik Banerjee  
Secretary

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4. All Heads of Directorates/Departments at the Headquarters and Delhi Office.
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7. Office of the IPA, RVO, AAT & MARF.
8. IT Department for uploading on the website of the Institute.
9. Circular File.

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