

THE INSTITUTE OF

COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

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Ref. No.: DOS/CIRCULAR/03(2)/2024

Date: March 11, 2024

CIRCULAR

Sub: Clarification regarding withdrawal of Subject Exemption in Paper No. 5 (Business Laws & Ethics) under Syllabus 2022 for CAT Qualified Students.

Further in continuation of the notification vide Ref. No. G/128/01/2024 dated 30/1/2024, it is to be clarified that:

| Sl. No. | Item | Clarification |
|---------|---|---|
| 1 | Validity of exemption for appearing June 2024 term examination | This exemption is valid for the students registered up to 10-02-2024 in Intermediate course followed by subject exemption allowed up to 10-04-2024. |
| 2 | Validity of exemption for students taking registration for December 2024 term and onwards | Students registered after 10-02-2024 are not eligible for exemption in Paper-5 on the basis of CAT qualification. |
| 3 | Students already granted exemption | Students already granted subject exemption on the basis of CAT qualification may be continued with the said exemption under Syllabus 2022. |
| T | his is for information of all concerned. | said exemption under Syllabus 2022. |

Senior Director (Studies, HR & Admin - Kolkata)

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