

Guidelines for Continuing the Exhausted Exemptions – Making Exemption/s Permanent

1. Those Candidates who had secured Exemption in Nov 2023 Exam, which was valid till January 2025 CA Exam, will get the option to continue their exemption on exhaustion of the said exemption after declaration of January 2025 Result.
2. Exemption in any paper/s that has become exhausted upon declaration of the result of immediately succeeding third exam will be shown to the candidates as per dates given in the Important Dates area at <https://www.icai.org/post/exam-may-2025> under the title Permanent Exemption Window (Intermediate) - May 2025 Important Dates.
3. The Candidate desirous of making the exhausted exemption **permanent** will have to apply for the same through their dashboard of SSP.
4. Candidates will get only **ONE** chance to make exemption permanent (i.e. exemption secured in November 2023 and getting exhausted after conduct of January 2025 exam will be shown before the conduct of May 2025 exam as per specified dates and if not made permanent by the candidate during that period, then that exemption will lapse forever).
5. If a candidate has exemption in two papers of the same group, for example, papers 1 and 2 of Group-I that are offered in this window, then, he/she has to apply either for making both exemptions (i.e.: paper-1 & paper-2 in Group-1) permanent or let both the exemption lapse. He/she cannot opt to continue exemption in one paper and let it lapse in the other paper.
6. Upon making an exemption Permanent for any group, the candidate will have to pass the relevant group with at least 50% marks in each of the remaining papers of that group. Refer regulation 37D(9) For Intermediate.
7. There will be no Correction Window or Window with Late Fee after the inputs are taken.
8. Candidates will have the option to surrender and re-appear in the exempted paper(s).
9. If there is a Permanent Exemption (PE) in a group, then, no new exemption will be granted in that group.
10. If a candidate opts for continuing the exemption after exhausting the same, then the Exempted Marks will be limited to 50 and excess marks of the permanent exempted paper cannot be considered for complying with the 50% aggregate marks requirement of the same or other Group.

Candidates are made aware in the announcement dated 24-08-2023 about exemption rules under the transition from old to new scheme. (Please read <https://resource.cdn.icai.org/75658exam61200.pdf>) The relevant mapping is given hereunder for ready reference

INTERMEDIATE COURSE

Paper(s) under Existing Scheme	Corresponding paper(s) under New Scheme
Paper 1: Accounting	Paper 1: Advanced Accounting
Paper 2: Corporate and Other Laws	Paper 2: Corporate and Other Laws
Paper 3: Cost and Management Accounting	Paper 4: Cost and Management Accounting
Paper 4: Taxation	Paper 3: Taxation
Paper 5: Advanced Accounting	Paper 1: Advanced Accounting
Paper 6: Auditing and Assurance	Paper 5: Auditing and Ethics
Paper 7: Enterprise Information Systems & Strategic Management	Paper 6: Financial Management and Strategic Management
Paper 8: Financial Management & Economics for Finance	Paper 6: Financial Management and Strategic Management

For any clarification write to:

Intermediate: inter.exemption@icai.in