

# EICASA@ Guwahati

Volume-V, Issue-III, July 2020

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# Chairman's Desk



Dear Students,

This is a pleasure to address you all through this communicate. I sincerely wish that you become a part of our professional fraternity very soon. At this stage, I urge upon you to rededicate yourself towards your studies and practical training. As budding Chartered Accountants, you have a profound responsibility of taking the profession forward, uphold its ethics and values and commit yourself towards the betterment of the society and the nation.

The great American statesman Benjamin Franklin once said, ***Tell me and I forget. Teach me and I remember. Involve me and I learn.*** The professional course of chartered accountancy has been designed on the same philosophy, perfectly blending theoretical knowledge with practical training. Perhaps, this is one of the few courses that balance theory with practical and provides you with an opportunity to make a smooth transition from being a discerning student to a confident professional.

After completing your CA course, you will primarily shoulder the responsibility of accurate and honest financial reporting of your client's business. This will require you to perform your task with utmost integrity, commitment and competency. Integrity requires accountants to be honest, candid and forthright with the client and their financial information. You must realize the fact that you will be remembered and admired by the society for your strict code of ethics in your professional deeds, apart from your technical capability and academic accomplishments. Hence, I advise you to inculcate the habit to perform your task with utmost integrity.

We, at the Institute are sensitive to the need of each student during these difficult times of Covid-19 pandemic. The pandemic has impacted most of us in one way or another and we are confident that we will come out of the crisis soon. I am glad to share that we shall be resuming the ITT, OP etc. classes at Branch Level in the month of August, 2020 through online mode. My request to all the students is to contact the Branch and register for the courses at the earliest.

I urge you to remain positive under all such circumstances and behold your faith in your own calibre. Remember that you are respected for your character first and then for your achievements. I end with the words of great scientist Albert Einstein: ***"Try not to become a person of success. Rather become a person of value."***

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Wishing you most & more

**CA. Mantu Kumar Agarwalla**



Dear Readers,

Welcome to the third edition of the E-Newsletter of the Guwahati Branch of EICASA for the year 2020-21. The contributors to the E-Newsletter helps us to release the same in a timely manner. I would like to convey my heartfelt thanks to them for their valuable inputs.

E-Newsletter of Guwahati Branch of EICASA makes us aware about past month activities conducted by Guwahati Branch for its students. It also makes us aware about the lined up future activities of the branch and also enhances our knowledge on various BOS updates and related information. We are continuously working towards improvement in the upcoming edition and so your valuable feedbacks and inputs are highly solicited.

The cancellation of CA Examination for May 2020 has again added a point in student's life to remember the year "2020". *Success is only delayed and not denied.* I request the students to utilize their additional time for their examination and plan a good go ahead.

Moving into a new month, with new hopes and aspirations, we need to strive hard to keep a mental balance on both academic and non-academic activities. To make the newsletter more interesting and more participative to students, we have also added a quiz section in this edition. Your response to the quiz is much awaited.

I wish you all good health and success..

Happy learning!!!

**CA. Neha Beriya**



# BOS Announcements

## 1.) IMPORTANT ANNOUNCEMENT RELATED TO MAY 2020 EXAMINATION

- a.) The students are aware that vide announcement dated 15th June 2020, the Institute, after taking in account the academic interests and health safeguards of students intending to appear in May/ July 2020 Examinations, had enabled them to change their centre for appearance in May/ July 2020 Examination and/or to decide, at their free will, to “Opt Out” of the May/ July 2020 Examinations with carryover of all benefits including fee paid and exemptions. The announcement also stated that Institute will review the situation of pandemic (COVID cases, MHA guidelines, Centre and State Government directions) in first week of July 2020 and the conduct of examinations commencing from 29th July 2020 was to be strictly dependent upon prevailing Government’s advisories for the area in which a particular Centre is situated and, in any eventuality, the students were to be accommodated to November 2020 Examination cycle.
- b.) Further announcement dated 17th June 2020 provided for FAQ’s relating to conduct of May/ July 2020 Examinations, change in centre and operation and procedure for Opt Out to address the queries raised by the students. announcements dated 20th June 2020 and 26th June 2020 extended the availability of facility to “opt out” to allow the students to make their decision which facility is available to the students even as on date.

Further Developments:

- A. With Unlock1, the severity of COVID 19 Pandemic was expected to subside from the later part of June 2020, but has rather become more severe and, therefore a Review as per announcement dated 15 June 2020 has become necessary.
- B. Ministry of Home Affairs, Government of India vide its Guidelines dated 29th June 2020 has extended the closure of all schools & academic Institutions and academic congregations till 31st July 2020. Select State Governments have put extended prohibitions in their respective States. Post the said Notification dated 29th June 2020, many Schools/ Academic Institutions have expressed their inability to provide their premises to conduct the examinations.

On a review of above developments and in order to ensure the interest of its students and their well-being, **the Institute has decided to cancel May 2020 Examinations and merge the May 2020 attempt with November 2020 Examinations, with due carryover of all benefits already available to students including fee paid and exemptions.** The students who have made application for May 2020 Examinations will have an option to change the group(s) of their appearance and centre of Examinations at the time of making a fresh application for November 2020 Examinations, which, subject to conditions prevailing at relevant time, will start from 1st November 2020. It is again clarified that in this schema, the students will be free to exercise the options afresh for the groups that they intend to appear in the November 2020 examinations.

<https://resource.cdn.icai.org/60205exam-announ-030720.pdf>

## 2.) REDUCTION OF FEES FOR MCS & ADV ITT COURSES FOR STUDENTS UNDERGOING VIRTUAL CLASSES FOR MAY 2019, NOV 2019, MAY 2020 & NOV 2020 FINAL STUDENTS

In view of the ongoing spurt of COVID-19 virus pandemic and subsequent suspension of IT and Soft Skills Classes all across the country, the competent authority has decided that the students of Final course exam (May 2019, November 2019, July, 2020 & November,2020) as one time measure, can undergo MCS and Advanced IT Course through Virtual Mode and has further decided to implement the following:



# BOS Announcements

- Reduction in Fees of MCS & Adv.IT Course as one time measure (due to COVID-19) from Rs.7000/- to Rs.5000/- and from Rs.7500 to Rs.5500/- respectively for the students who have paid/will pay the fees through the virtual mode platform
- The fees of Rs.2000 is to be refunded to the students who have already paid the fees in the virtual platform as per the above decision in due course of time. The eligible refunds will be done on or before 45 days of this announcement
- The new fee structure will be live w.e.f. 04/07/2020

<https://resource.cdn.icai.org/60253reduction-fees-mcs-adv-itt-courses.pdf>

### 3.) **IMPORTANT ANNOUNCEMENT FOR NOVEMBER 2020 EXAMINATION: TIME TABLE**

<b>FOUNDATION COURSE EXAMINATION – Under NEW SCHEME</b> 9 <sup>th</sup> , 11 <sup>th</sup> , 15 <sup>th</sup> & 17 <sup>th</sup> NOVEMBER 2020
<b>INTERMEDIATE (IPC) COURSE EXAMINATION – Under OLD SCHEME</b> Group-I: 2 <sup>nd</sup> , 4 <sup>th</sup> , 6 <sup>th</sup> & 8 <sup>th</sup> NOVEMBER 2020 Group-II: 10 <sup>th</sup> , 12 <sup>th</sup> & 16 <sup>th</sup> NOVEMBER 2020
<b>INTERMEDIATE COURSE EXAMINATION – Under NEW SCHEME</b> Group-I: 2 <sup>nd</sup> , 4 <sup>th</sup> , 6 <sup>th</sup> & 8 <sup>th</sup> NOVEMBER 2020 Group-II: 10 <sup>th</sup> , 12 <sup>th</sup> , 16 <sup>th</sup> & 18 <sup>th</sup> NOVEMBER 2020
<b>FINAL COURSE EXAMINATION - Under OLD SCHEME</b> Group -I: 1 <sup>st</sup> , 3 <sup>rd</sup> , 5 <sup>th</sup> & 7 <sup>th</sup> NOVEMBER 2020 Group -II: 9 <sup>th</sup> , 11 <sup>th</sup> , 15 <sup>th</sup> & 17 <sup>th</sup> NOVEMBER 2020
<b>FINAL COURSE EXAMINATION - Under NEW SCHEME</b> Group -I: 1 <sup>st</sup> , 3 <sup>rd</sup> , 5 <sup>th</sup> & 7 <sup>th</sup> NOVEMBER 2020 Group -II: 9 <sup>th</sup> , 11 <sup>th</sup> , 15 <sup>th</sup> & 17 <sup>th</sup> NOVEMBER 2020

<https://resource.cdn.icai.org/60304icai-exam-nov2020.pdf>

### 4.) **EXTENSION OF TIME PERIOD FOR REGISTRATION IN FOUNDATION COURSE FROM 30TH JUNE, 2020 TO 31ST AUGUST, 2020 FOR APPEARING IN FOUNDATION EXAMINATION TO BE HELD IN NOVEMBER, 2020**

The Council of the ICAI has relaxed the eligibility criteria to register in Foundation Course due to outbreak of COVID19 as a one-time measure and has extended the last date for registration to the Foundation Course from 30th June, 2020 to 31st August 2020, as under:

- Candidate may provisionally register in the Foundation Course on or before 31st August 2020 if he has been either allotted the admit card and/or appeared in one or more papers in the months of February/March 2020 in the Senior Secondary (10+2) Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purpose of admission to graduation course and;
- May appear in November 2020 Foundation examination after passing the Senior Secondary (10+2) examination conducted by examination body as mentioned above.

To register online in Foundation Course, candidates may visit <https://eservices.icai.org/>  
<https://resource.cdn.icai.org/60254extension-registration-foundation-course.pdf>





## KEY CHANGES IN INCOME TAX RETURN (ITR) FORMS FOR AY 2020-21

The Central Board of Direct Taxes (CBDT) notified the Income Tax Return (ITR) forms for Assessment Year (AY) 2020-21 i.e. Financial Year (FY) 2019-20 vide Notification No. 31/2020 dated 29<sup>th</sup> May, 2020. This article will help you in collating information from clients in line with the fresh requirements of the new forms. So, without further ado, let's begin!

SL. NO.	MAJOR CHANGE	IMPACT ON ITR FORM NO.	DETAILS
1.	Interchangeability of PAN and Aadhaar Number	ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6	<ol style="list-style-type: none"> <li>While filing ITR-1, ITR-2, ITR-3 or ITR-4, an <b>individual assessee</b> having Aadhaar Number but not having a PAN can file the Return by simply quoting his/ her Aadhaar Number.</li> <li>In case of let-out property, instead of PAN and TAN details of the <b>Tenant</b>, his / her Aadhaar Number can be provided.</li> <li>While furnishing audit information in ITR-3, ITR-5 and ITR-6, there is an option to give either the PAN or the Aadhaar Number of the <b>Auditor</b>.</li> <li>While providing information of <b>Key Persons</b> in ITR-6, PAN and Aadhaar Number can be used interchangeably.</li> </ol>
2.	Additional details for Return of Income filed pursuant to seventh proviso to Section 139(1)	ITR-1, ITR-2, ITR-3, ITR-4	<p>In case the assessee is filing Return of Income under seventh proviso to Section 139(1), following additional details have to be furnished while filing ITR-1, ITR-2, ITR-3 or ITR-4:</p> <ol style="list-style-type: none"> <li>Details of deposit exceeding <b>Rs. 1 crore</b> in one or more <b>Current Account(s)</b>.</li> <li>Details of <b>Foreign Travel</b> expenditure exceeding <b>Rs. 2 lakhs</b> (for self or for any other person).</li> <li>Details of <b>Electricity</b> expenses exceeding <b>Rs. 1 lakh</b>.</li> </ol>
3.	Schedule DI- Details of Investment	ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6	<p>Due to <b>COVID-19</b>, the government extended the benefit of claiming tax deduction/ exemptions expiring on 31<sup>st</sup> March, 2020 till 30<sup>th</sup> June, 2020 (further extended to 31<sup>st</sup> July, 2020). Accordingly, a separate schedule DI requires taxpayers to provide details of the investments or payments or expenditure for which they wish to claim a tax deduction or exemption.</p> <p><b>Eligible Tax Deductions:</b></p> <ol style="list-style-type: none"> <li>Deductions for tax-saving investments under <b>Section 80C, 80CCC and 80CCD</b>.</li> <li>Deduction for payments such as medical insurance and expenses under <b>Section 80D, 80DD and 80DDB</b>.</li> </ol>

# Knowledge Corner



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			<p>3. Interest on housing and other eligible loans under <b>Section 80E, 80EE, 80EEA and 80EEB.</b></p> <p>4. Donations under <b>Section 80G, 80GG, 80GGA and 80GGC.</b></p> <p><b>Eligible Tax Exemptions:</b> Capital gains tax exemptions are allowed under <b>Section 54 to 54G</b> for investing the proceeds or the capital gains in another eligible asset. The last date to make the investments stands extended to 30<sup>th</sup> September, 2020.</p>
4.	Audit Information	ITR-3, ITR-5, ITR-6	<p>While filing Form ITR-3, ITR-5 or ITR-6, following additional details have been asked:</p> <p>Whether assessee is declaring income only under <b>Section 44AE/ 44B/ 44BB/ 44AD/ 44ADA/ 44BBA/ 44BBB?</b></p> <p>i. If <b>No</b>, whether during the year Total sales/ turnover/ gross receipts of business exceeds <b>Rs. 1 crore</b> but does not exceed <b>Rs. 5 crores?</b></p> <p>ii. If <b>Yes</b>, whether aggregate of all <b>amounts received</b> including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash, does <i>not</i> exceed <b>5%</b> of said amount?</p> <p>iii. If <b>Yes</b>, whether aggregate of all <b>payments made</b> including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash, during the previous year does <i>not</i> exceed <b>5%</b> of the said payment?</p>
5.	Multiple Bank Accounts for Refund Credit	ITR-1, ITR-2, ITR-3, ITR-4, ITR-6, ITR-7	<p>Earlier we could choose only one bank account to claim refund. But now, we have an option to select <b>more than one account</b> to get credit of refund. However, if multiple accounts are selected for refund credit, then refund will be credited to the account <b>decided by CPC</b> after processing the return.</p>
6.	Depreciation on Plant and Machinery	ITR-3	<p>Under Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section) – New rate option of <b>45%</b> is added.</p>
7.	Details of registration or approval under the Income-tax Act	ITR-7	<p>Under “Details of registration or approval under the Income-tax Act”, following four more declarations are added:</p> <p>1. Whether Application for registration is made as per <b>new provisions</b></p> <p>2. <b>Section</b> under which the <b>registration</b> is applied</p> <p>3. <b>Date</b> on which the application for registration/ approval as per new provisions is made</p> <p><b>Section of exemption</b> opted for under the new provisions</p>

I hope this article will gear you for handling the Income Tax Returns this year!

**CA Anushka Jain**

DISA (ICAI), ACCA(UK), B. Com(H)





# Article



## I fell from my bicycle...

Mounting my bicycle, I pedalled my way up a hill, on an early Sunday morning. Whistling to myself, enjoying the fresh morning air, I didn't see a small rock jutting out on the road; the tyre bumped into it, swerved and before I could think of anything, I found myself on the ground on my back, groaning over a bruise on my elbow.

I stood up, dusted myself off, picked up my cycle, mounted again and rode on...

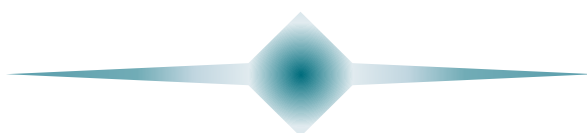
I guess life is as much the same as riding a bicycle. You pedal your way towards your goal; even when your destination is out of sight, you know in your heart, it is within your reach! You just need to pedal on.

And then you come across, abruptly, to rounds and bends, twists and turns and zigzagged paths that rough up your ride. You double your efforts to cross the hurdles and often fall on the ground greeting bruises and cuts. But even when you fall, you know you've to get up; someone around might help you to your feet, but at times, you've to pick yourself up because your bicycle has to keep moving on...you can't stop midway, can you?

And once you do resume your journey, you encounter once again the rough roads, sometimes smooth and easy, meeting people and life along the way, taking a rest under the canopy of a tree to move on with renewed vigour...

As time ticks by, you often doubt yourself, whether all the efforts are really worth it? Well, it is. You do believe in your heart, that is. For it is only when you've exhausted yourself, depleted all your reserves of strength and determination and hope and faith, you arrive at your destination, your heart smiling contently, whispering to your soul that the journey was really worth it...

**CA. Saurav Somani**







### मेरी आवाज

नन्ही सी परी हूँ  
ख्वाइशों में जीती हूँ  
कुछ पाने की चाहत नहीं  
फिर भी जुल्मों तले पिसती हूँ  
क्या कुसूर है मेरा?  
परियों के देश से आयी थी धरती पर अपनों की खोज में  
क्या पता था मुझे, कमी रह जायेगी मेरी ही सोच में  
मुझे ना खबर थी की प्यार की चाहत रखना गुनाह है  
वरना ऐसा गुनाह कर के खुदको मुजरिम ना बनाती  
छोटी सी आशा मन में लिए जन्म लेना चाहती थी  
माँ की जान बनना चाहती थी  
पापा की शान बनना चाहती थी  
और भाई का गुमार बनना चाहती थी  
अन्दाज़ा भी नहीं था मुझे की ये चाहते सिर्फ चाहते ही बनकर रह जाएगी  
चाहतों को पूरा करने के लिए जीना भी तो जरूरी है?  
जब जीने का ही हक छीन लिया मुझसे तो चाहतों को पर कैसे मिलते?  
खबर सुनकर मेरे आने की खुशियाँ तो छाई थी आँगन में  
पर जानकर की बेटी होगी, वो खुशियाँ गम भी संग लायी थी  
सबके चेहरे मुरझा से गए थे, घर में माहौल दुःख का छा गया था  
किया फैसला सबने कीजन्म ना होने देंगे इसका  
पर उस पल में भी थी एक शख्स को खुशी मेरे आने की  
चाहत थी उसकी मुझे ये रंगीन दुनिया दिखाने की  
भगवान का फरिश्ता कहते हैं जिसे वो माँ थी  
पर क्या करती बेचारी?

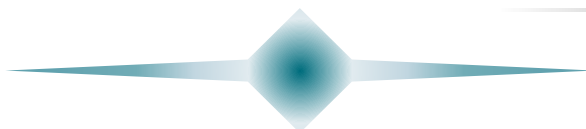


## Poetry



खुद ही बेबस थी..  
चाहकर भी कुछ ना कर पायी माँ  
रोका बहुत उसने सबको..  
मत मारो इस नन्ही सी जान को मेरी कोख में  
अंश ये मेरा ही है...कैसे सह पाऊँगी में उसे खोने का दर्द?  
चीखती रही...चिलाती रही माँ  
पर किसी ने भी ना सुनी उस माँ की पुकार  
अपनी माँ की हालत देख ना सकी वो नन्ही सी जान  
सोचा ना आती माँ की कोख में..ना दुखता दिल उनका  
अब चली जाऊँगी बहुत दूर में तो  
फिर कौन संभालेगा उनको?  
आ गया वो भी समय जब सब खत्म होने वाला था  
माँ बेबस होकर रोती रही बस  
लोगों ने ना उनकी सोची..  
ना मेरी कुछ परवाह की  
झूठी शानों शौकत ने दिलों को तोड़ डाला  
समय था वो दुःख भरा..  
लोगों ने माँ की कोख में ही मार डाला उस नन्ही सी जान को  
ना माँ कुछ कर सकी..ना किसी और ने कुछ किया  
चली गई वो दुनिया से विदा लेकर..।  
बस जाते-जाते एक ही सवाल कर गयी..  
क्या कुसूर था मेरा? बस यही की में बेटी हूँ?  
या ये की बेटों जितना काबिल नहीं समझते मुझको?

By, Mahima Choradia  
CA Finalist  
ERO0235306





## THINK OUT OF THE BOX

- Q1:** This is the only food that doesn't spoil. What is this?  
**Q2:** It likes to twirl its body but keep its head up high. After it goes in, everything becomes tight. What is it?  
**Q3:** It has fangs and enjoy piercing holes with a single bite. What is it?  
**Q4:** Which three positive numbers give the same answer when multiplied or added together?  
**Q5:** It is lighter than Air but a hundred people cannot lift it because it is intangible and fragile. What is it?  
**Q6:** It's so fragile in nature that even just saying its name would break the same. What is it?  
**Q7:** It's been around for millions of years, but is never more than a month old. What is it?  
**Q8:** I have 2 'POWERFUL' walls with no entry or exit allowed to anyone although your sight can pass straight through me. What is it?  
**Q9:** I will crack if you drop me but if you give me a smile, I will always smile back on you. What is it?  
**Q10:** It is made of eight letters but hold a ninth inside. Pay a very small fee and send it for a ride? What is it?

### **RULES OF QUIZ:**

- 1.) The Response of Quiz is to be submitted latest by 20<sup>th</sup> August 2020 at [castudentghy@gmail.com](mailto:castudentghy@gmail.com).
- 2.) Mention your Name, Registration Number, Level of CA and Contact Number. Also attach your passport size photograph.
- 3.) 1<sup>st</sup> three winners will be featured in the next edition of the E-Newsletter.
- 4.) Winners will be selected on the basis of maximum correct answers within the given deadline.
- 5.) "One student one response" If there are more than one response, than the 1<sup>st</sup> response would be considered final.

## Some Brain Storming ACRONYMS:

- 1.) **CAPTCHA** – Completely Automated Public Turing test to tell Computers and Humans Apart
- 2.) **SIM CARD**- Subscriber Identification Module card
- 3.) **AMUL**- Anand Milk Union Limited
- 4.) **QR Code**- Quick Response code
- 5.) **BMW** (car)- Bayerische Motoren Werke

By Krishna Sharma  
 CA Finalist  
 (ERO0234795)





## PROVISIONAL ADMISSION TO FOUNDATION COURSE

**Q1: I am a class 12 student and was supposed to appear for 12th examination conducted by State Board. Due to the outbreak of the COVID -19 pandemic, the CBSE /ICSE/State Board suspended the exams and therefore, I could not sit in any of the papers of class 12th examinations for the time being. Can I register for the Foundation course?**

**Ans.1:** Candidate who could not appear in any of the papers of class 12th Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purpose of admission to graduation course, due to outbreak of COVID-19 PANDEMIC, is allowed to provisionally register for the Foundation Course on or before 30th June 2020, if he has been either allotted the admit card and/or appeared in one or more papers in the months of February/March 2020 in the Senior Secondary (10+2) Examination conducted by any of the examining body mentioned above.

**Q2: I am a class 12 student of State Board. I was allotted admit card by the Board but due to the outbreak of the COVID -19 pandemic, State Board suspended the exams and therefore, I could sit appear for 3 papers of class 12th examinations. Can I register for the Foundation course?**

**Ans.2:** Candidates who could not appear in all papers of class 12th Examination of the State Board due to suspension of the examination in view of the COVID 19 pandemic, are allowed to provisionally register for the Foundation Course on or before 30th June 2020 if they have been either allotted the admit card and/or appeared in one or more papers in the months of February/March 2020 in the Senior Secondary (10+2) Examination conducted by any of the examining body mentioned above.

**Q3: I have recently passed class XI and have come to class XII, can I provisionally register for Foundation Course?**

**Ans.3:** No, for provisional registration to the Foundation course, it is necessary that the candidate has completed class 12th, has been allotted admit card and/or has appeared in one or more papers in the months of February/March 2020 in the Senior Secondary (10+2) Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purpose of admission to graduation course.

**Q4: Will the registration to the Foundation Course on the basis of allotment of admit card to class XII examination happen every year?**

**Ans.4:** No, the relaxation in the eligibility criteria for registering to the Foundation Course is a one-time measure in view of the extraordinary circumstances resulting from COVID 19 pandemic. In normal circumstances, registration to the Foundation Course of ICAI is allowed to students who appear in all the class XII papers and register till 30th June / 31st Dec and those students who pass all the class XII papers are allowed to respectively appear in the Foundation examination held in November/May after a minimum study period of four months.

## FAQs



**Q5: If I provisionally register to the Foundation course in April 2020 on the basis of class XII admit card, can I appear in the June 2020 Foundation examination?**

**Ans.5:** No, students who provisionally register in Foundation course by 30th June, 2020 can appear in Foundation examination only in November 2020 examination after a minimum study period of four months. Such students have to pass the Senior Secondary (10+2) examination conducted by an examining body as mentioned above before appearing in Foundation examination in the month of November 2020 examination.

**Q6: If I provisionally register for the Foundation course and I do not pass 12th exams, am I still eligible to appear for the Foundation Course examination?**

**Ans.6:** No, candidates need to pass class 12<sup>th</sup> examination in order to be eligible for the Foundation course examination to be held in November 2020

**Q7: If I want to provisionally register for the Foundation course, where can I do the same?**

**Ans.7:** Candidates desiring to register in Foundation Course, may visit ICAI website i.e. <https://www.icaai.org> and register online <https://eservices.icaai.org/>

**Q8: Do I need to send the form and documents in the physical mode to the Institute office?**

**Ans.8:** No, you are not required to send the form and documents in the physical mode to the Institute office. You are only required to fill the form online by payment of requisite fees and uploading the desired documents.

**Q9: In case while filling the form, I have a doubt. Kindly advise, how my doubt will be resolved?**

**Ans.9:** In case of any doubt, you can send mail at the following email id [foundation.registration@icai.in](mailto:foundation.registration@icai.in).



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