# ATTENTION STUDENTS !

## PAPER-WISE EXEMPTION ON THE BASIS OF HIGHER QUALIFICATIONS

As per the present guidelines,   students pursuing CS Course are eligible for paper-wise exemptions based on the following higher qualifications acquired by them : -

1. **Passed LL.B. (with 50% of more marks in the aggregate)**
2. **Passed the Final Course of The Institute of Cost Accountants of India [ICAI(Cost)]**

Further details pertaining to these exemptions are as under : -

| Basis of Exemption Qualification | Exemption available in paper(s) covered under   Executive Programme Stage | Exemption available in paper(s) covered under   Professional Programme Stage |
|---|---|---|
| **Passed LL.B. (Three Years Degree Course / or Five Years integrated Law Course) from a recognized University / Institute either constituted under an Act of Parliament or approved by AICTE/AIU and having secured 50% or more marks in the aggregate. (Qualification code-047)** | **1. Industrial, Labour & General Laws (Paper Code – 327 of Module - 2)** | **No paper-wise exemptions available for this qualification in any paper covered under Professional Programme Stage.** |
| **Passed Final Course of The Institute of Cost Accountants of India (Qualification code-044)** | **1. Cost and Management Accounting (Paper Code – 322 of Module - 1)**<br><br>**2. Tax Laws and Practice (Paper Code – 324 of Module - 1)**<br><br>**3. Company Accounts and Auditing Practices (Paper Code – 325 of Module - 2)** | **1. Advanced Company Law and Practice (Paper Code – 331 of Module - 1)**<br><br>**2. Financial, Treasury and Forex Management (Paper Code – 335 of Module - 2)**<br><br>**3. Advanced Tax Laws and Practice (Paper Code – 337 of Module - 3)** |

**No exemption shall be given on the basis of any other higher qualification effective from 1st December, 2013. However, Paper-wise exemptions granted on the basis of   other higher qualifications prior to   1st December, 2013 will remain valid.**

*IMPORTANT INSTRUCTIONS FOR STUDENTS FOR CLAIMING PAPER-WISE EXEMPTION :*

1. Students are required to apply for paper wise exemption in desired subject through 'Online Services' on website http://smash.icsi.in   and for procedure please follow the link https://smash.icsi.in/Documents/Qualification_Based_Subject_ExemptionandCancellation_Student.pdf

2. Fee for paper wise exemption is Rs.1000/- (per subject) and is to be paid through 'Online Services' using Credit/Debit cards or Net banking.

3. Students who have been granted exemption in Executive Programme Stage on the basis of   having passed Final Course of The Institute of Cost Accountants of India are required to submit their request for exemptions afresh for papers covered under the Professional Programme Stage & the same are not granted automatically.

4. Students need to upload scanned attested copies of mark sheets of all parts/semesters of LLB degree or scanned attested copies of final pass certificate of ICAI(cost)

5. Last date of *for submission of requests for exemption, complete in all respects,   is 9th April for June Session of examinations and 10th October for December session* of Examinations.   Requests, if any, received after the said cut-off dates will be considered for the purpose of subsequent sessions of examinations only.  For example, if a student requests for exemption(s) after 10th October, 2017,  even if   he/she is eligible for such exemption(s),  the same will NOT be considered for the purpose of December, 2017 Session of Examinations.

6. Students may request for cancellation of paper-wise exemption(s),  granted to them on the basis of higher qualifications and/ or the 60% Marks Criteria, through the on-line facility available at https://smash.icsi.in after logging into their respective online account 15 days before commencement of examination.

7. Since the grant / cancellation of exemption(s) have a bearing on the computation of examination results, the students are strictly advised to follow the guidelines in letter and spirit to avoid complications at the time of appearing in the examinations and/or declaration of results.

14.07.2017

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