Dear Students

“Keep your face to the sunshine and you cannot see a shadow”
-Helen Keller

It is important to be successful in life and it is equally important to be an outstanding human being as well. It does not matter from where an individual comes, but what definitely matter is where you have reached and what kind of human being you are.

You may commonly find people who are very successful but not good human beings and vice-versa. But rare are the ones who achieve great things and are outstanding human beings too. To be like one of those rare species, is by design and not by accident. You need to continually put in your best efforts towards your goals and simultaneously monitor, shape and polish your character and personality.

Quantity as well as quality of thought to your own evolution and growth is what differentiate the ‘rare’ from the ‘common’. Be your own competitor rather than competing with someone who is different from you, has different goals in life from yours and has different evolution and growth. Be your own leader and follow your own self.

Regards

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ACQUISITION AND TRANSFER OF IMMOVABLE PROPERTY
UNDER FOREIGN EXCHANGE MANAGEMENT ACT, 1999*

Acquisition and Transfer of Immovable Property outside India by a person resident in India

Introduction

The Foreign Exchange Management Act, 1999 (FEMA) empowers the Reserve Bank to frame regulations to prohibit, restrict or regulate the acquisition or transfer of immovable property outside India by persons residents in India. The regulations governing acquisition and transfer of immovable property outside India are notified under Foreign Exchange Management (Acquisition and Transfer of Immovable Property outside India) Regulations, 2015, as amended from time to time.

A person resident in India can, acquire property outside India if so permitted under the FEMA or the regulations framed thereunder or with the general or special permission of the Reserve Bank. The restrictions, however, do not apply to the property held by a person resident in India who is a foreign national or if the property was acquired by a person resident in India on or before July 8, 1947 and continued to be held by him with the permission of the Reserve Bank. The restrictions also do not apply to acquisition of property outside India by a person resident in India on a lease not exceeding five years.

Definitions

Some key terms used in the Foreign Exchange Management (Acquisition and Transfer of Immovable Property outside India) Regulations, 2016 are given below:

'Relative'

Relative in relation to an individual means husband, wife, brother or sister or any lineal ascendant or descendant of that individual.

'Liberalised Remittance Scheme'

Liberalised Remittance Scheme is a facility available to resident individuals for making remittances outside India as per the conditions mentioned in the Master Direction on Liberalised Remittance Scheme.

* Chittaranjan Pal, Assistant Director, ICSI.

The views expressed are personal views of the author and do not necessarily reflect those of the Institute.
Modes of acquiring property outside India by a resident

1. A resident can acquire immovable property outside India by way of gift or inheritance from:
   a. a person resident in India can hold, own, transfer or invest in any immovable property situated outside India if such property was acquired, held or owned by him/her when he/she was resident outside India or inherited from a person resident outside India section 6(4) of the FEMA; or
   b. a person resident in India who had acquired such property on or before July 8, 1947 and continued to be held by him with the permission of the Reserve Bank.
   c. a person resident in India who has acquired such property in accordance with the foreign exchange provisions in force at the time of such acquisition.

2. A resident can purchase immovable property outside India out of foreign exchange held in his/her Resident Foreign Currency (RFC) account.

3. A resident can acquire immovable property outside India jointly with a relative who is a person resident outside India, provided there is no outflow of funds from India.

Acquisition under the Liberalised Remittance Scheme (LRS)

A resident individual can send remittances under the Liberalised Remittance Scheme for purchasing immovable property outside India.

Companies having overseas offices

A company incorporated in India having overseas offices, may acquire immovable property outside India for its business and for residential purposes of its staff, provided total remittances do not exceed the following limits prescribed for initial and recurring expenses, respectively:

- 15 per cent of the average annual sales/income or turnover of the Indian entity during the last two financial years or up to 25 per cent of the net worth, whichever is higher;
- 10 per cent of the average annual sales/income or turnover during the last two financial years.

Acquisition and Transfer of Immovable Property in India

Introduction

The Foreign Exchange Management Act, 1999 (FEMA) empowers the Reserve Bank to frame regulations to prohibit, restrict or regulate the acquisition or transfer of immovable property in India by persons resident outside India. The regulations governing acquisition and transfer of immovable property in India are notified under Foreign Exchange Management (Acquisition and transfer of immovable property in India) Regulations, 2000, as amended from time to time. These restrictions do not apply to acquisition or transfer of immovable property in India by a person resident outside India on a lease not exceeding five years.

As per section 6(5) of FEMA, a person resident outside India can hold, own, transfer or invest in any immovable property situated in India if such property was acquired, held or owned by him/her when he/she was resident in India or inherited from a person resident in India.

Definitions

Some key terms used in the regulations are given below:

‘Non-Resident Indian’

A Non-Resident Indian (NRI) is a citizen of India resident outside India.

‘Person of Indian Origin’

A Person of Indian Origin means an individual (not being a citizen of Pakistan or Bangladesh or Sri Lanka or Afghanistan or China or Iran or Nepal or Bhutan) who at any time, held an Indian Passport or who or either of
whose father or mother or whose grandfather or grandmother was a citizen of India by virtue of the Constitution of India or the Citizenship Act, 1955.

‘Repatriation outside India’

Repatriation outside India means the buying or drawing of foreign exchange from an authorised dealer in India and remitting it outside India through banking channels or crediting it to an account denominated in foreign currency or to an account in Indian currency maintained with an authorised dealer from which it can be converted in foreign currency.

‘Transfer’

Transfer includes sale, purchase, mortgage, exchange, pledge, gift, loan or any other form of transfer of right, title, possession or lien.

**Acquisition/transfer by a Non-Resident Indian (NRI)**

**Purchase of immovable property**

An NRI can acquire by way of purchase any immovable property (other than agricultural land/ plantation property/ farm house) in India.

**Transfer of immovable property**

- An NRI may transfer any immovable property in India to a person resident in India;
- An NRI may transfer any immovable property (other than agricultural land or plantation property or farm house) to an NRI or a PIO resident outside India.

**Payment for Acquisition of Immovable Property**

- NRIs can make payment for acquisition of immovable property (other than agricultural land/ plantation property/ farm house) out of funds received in India through normal banking channels by way of inward remittance from any place outside India or by debit to his NRE/ FCNR (B)/ NRO account;
- Such payments cannot be made either by traveller’s cheque or by foreign currency notes or by other mode except those specifically mentioned above.

**Acquisition/transfer by a Person of Indian Origin (PIO)**

**Purchase of immovable property**

A PIO resident outside India can acquire by way of purchase any immovable property (other than agricultural land/ plantation property / farm house) in India.

**Gift/Inheritance of immovable property**

A PIO resident outside India may acquire

- any immovable property (other than agricultural land/ plantation property/ farm house) in India by way of gift from a person resident in India or an NRI or a PIO resident outside India;
- any immovable property in India by way of inheritance from a person resident outside India who had acquired such property in accordance with the provisions of the foreign exchange law in force or FEMA regulations, at the time of acquisition of the property or from a person resident in India.

**Transfer of immovable property**

A PIO resident outside India can transfer

- by way of sale, any immovable property in India (other than agricultural land/ farm house/ plantation property), to a person resident in India;
by way of gift or sale, agricultural land/ farm house/ plantation property in India, to a person resident in India who is a citizen of India;

by way of gift, residential or commercial property in India, to a person resident in India or to an NRI or to a PIO resident outside India.

Payment for Acquisition of Immovable Property in India

A PIO resident outside India can make payment for acquisition of immovable property in India (other than agricultural land/ farm house/ plantation property) by way of purchase out of funds received by inward remittance through normal banking channels or by debit to his NRE/ FCNR (B) / NRO account;

Such payments cannot be made either by traveller's cheque or by foreign currency notes or by other mode other than those specifically mentioned above.

Acquisition of immovable Property by Foreign Embassies/ Diplomats/ Consulate Generals

Foreign Embassy/ Diplomat/ Consulate General, may purchase/ sell immovable property (other than agricultural land/ plantation property/ farm house) in India provided –

Clearance from the Government of India, Ministry of External Affairs is obtained for such purchase/sale, and

The consideration for acquisition of immovable property in India is paid out of funds remitted from abroad through the normal banking channels.

Acquisition of immovable property by person resident outside India for carrying on a permitted activity

A branch or office in India established by a person resident outside India, other than a liaison office, may acquire immovable property in India which is necessary for or incidental to the activity carried on in India by such branch or office.

Such a person is required to file with the Reserve Bank a declaration in the form IPI not later than ninety days from the date of such acquisition.

The immovable property so acquired can be mortgaged to an Authorised Dealer as a security for any borrowing.

However, acquisition of immovable property in India by a branch, office or other place of business, of entities of Pakistan or Bangladesh or Sri Lanka or Afghanistan or China or Iran or Hong Kong or Macau or Nepal or Bhutan origin/ nationality/ ownership requires the prior approval of the Reserve Bank.

Repatriation of sale proceeds of immovable property

A person acquiring property in accordance with section 6(5) of FEMA or his successor cannot repatriate outside India the sale proceeds of such immovable property without the prior permission of the Reserve Bank. However, if such a person is an NRI or a PIO resident outside India, he can make a remittance under the facilities available under the Foreign Exchange Management (Remittance of Assets) Regulations, 2000, as amended from time to time.

In the event of sale of immovable property other than agricultural land/ farm house/ plantation property in India by a NRI/ PIO resident outside India, the Authorised Dealer may allow repatriation of the sale proceeds outside India, provided the following conditions are satisfied, namely:

a. the immovable property was acquired by the seller in accordance with the provisions of the foreign exchange law in force at the time of acquisition by him or the provisions of Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations 2000;

b. the amount to be repatriated does not exceed the amount paid for acquisition of the immovable property received through normal banking channels or out of funds held in FCNR(B) account or NRE account.
In case an immovable property in India has been purchased by an NRI/PIO out of housing loans availed in terms of Foreign Exchange Management (Borrowing and lending in rupees) Regulations, 2000, as amended from time to time, and the repayments for such loans are made out of remittances received from abroad through banking channels or by debit to the NRE/FCNR(B) account of the NRI, such repayments may be treated as equivalent to foreign exchange received.

c. in the case of residential property, the repatriation of sale proceeds is restricted to not more than two such properties

Prohibition on acquisition or transfer of immovable property in India by citizens of certain countries

Citizens of Pakistan, Bangladesh, Sri Lanka, Afghanistan, China, Iran, Nepal, Bhutan, Macau or Hong Kong cannot, without prior permission of the Reserve Bank, acquire or transfer immovable property in India, other than on lease, not exceeding five years.

Payment of taxes

Any transaction involving acquisition of immovable property under these regulations shall be subject to applicable tax laws in India.

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FOREIGN EXCHANGE MANAGEMENT
(REALISATION, REPATRIATION AND SURRENDER OF FOREIGN EXCHANGE)
REGULATIONS, 2015*

Introduction

In exercise of the powers conferred by Section 8, sub-section (6) of Section 10, clause (c) of sub-section (2) of Section 47 of the Foreign Exchange Management Act, 1999, Reserve Bank of India notified the Foreign Exchange Management (Realisation, Repatriation and Surrender of Foreign Exchange) Regulations, 2015, relating to the manner of, and the period for, realisation of foreign exchange, repatriation of realised foreign exchange to India and its surrender.

Duty of persons to realise foreign exchange due

A person resident in India to whom any amount of foreign exchange is due or has accrued shall, save as otherwise provided under the provisions of the Act, or the rules and regulations made thereunder, or with the general or special permission of the Reserve Bank, take all reasonable steps to realise and repatriate to India such foreign exchange, and shall in no case do or refrain from doing anything, or take or refrain from taking any action, which has the effect of securing -

a. that the receipt by him of the whole or part of that foreign exchange is delayed; or
b. that the foreign exchange ceases in whole or in part to be receivable by him.

Manner of Repatriation

On realisation of foreign exchange due, a person shall repatriate the same to India, namely bring into, or receive in, India and –

a. sell it to an authorised person in India in exchange for rupees; or
b. retain or hold it in account with an authorised dealer in India to the extent specified by the Reserve Bank; or
c. use it for discharge of a debt or liability denominated in foreign exchange to the extent and in the manner specified by the Reserve Bank.

A person shall be deemed to have repatriated the realised foreign exchange to India when he receives in India payment in rupees from the account of a bank or an exchange house situated in any country outside India, maintained with an authorised dealer.

It may be noted that 'foreign exchange due' means the amount which a person has a right to receive or claim in foreign exchange.

Period for surrender of realised foreign exchange

A person not being an individual resident in India shall sell the realised foreign exchange to an authorised person within the period specified below:-

- foreign exchange due or accrued as remuneration for services rendered, whether in or outside India, or in settlement of any lawful obligation, or an income on assets held outside India, or as inheritance, settlement or gift, within seven days from the date of its receipt;
- in all other cases within a period of ninety days from the date of its receipt.

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Period for surrender in certain cases

Any person not being an individual resident in India who has acquired or purchased foreign exchange for any purpose mentioned in the declaration made by him to an authorised person under sub-section (5) of Section 10 of the Act does not use it for such purpose or for any other purpose for which purchase or acquisition of foreign exchange is permissible under the provisions of the Act or the rules or regulations or direction or order made thereunder, shall surrender such foreign exchange or the unused portion thereof to an authorised person within a period of sixty days from the date of its acquisition or purchase by him.

Where the foreign exchange acquired or purchased by any person not being an individual resident in India from an authorised person is for the purpose of foreign travel, then, the unspent balance of such foreign exchange shall, save as otherwise provided in the regulations made under the Act, be surrendered to an authorised person -

- within ninety days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of currency notes and coins; and
- within one hundred eighty days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of travellers cheques.

It may be noted that 'surrender' means the selling of foreign exchange to an authorised person in India in exchange of rupees.

Period for surrender of received/realised/unspent/unused foreign exchange by Resident individuals

A person being an individual resident in India shall surrender the received/realised/unspent/unused foreign exchange whether in the form of currency notes, coins and travellers cheques, etc. to an authorised person within a period of 180 days from the date of such receipt/realisation/purchase/acquisition or date of his return to India, as the case may be.

Exemption

Foreign Exchange Management (Realisation, repatriation and surrender of foreign exchange) Regulations, 2015 shall not apply to foreign exchange in the form of currency of Nepal or Bhutan.

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Sub.: Extension of the applicability of Business Responsibility Reports

SEBI, vide amendment dated December 22, 2015 to Regulation 34 (2) (f) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, has extended the applicability of Business Responsibility Reports to top five hundred listed companies based on market capitalization as on March 31, of every year. SEBI Notification No. SEBI/LAD-NRO/GN/2015-16/27 is available at the link


THE GAZETTE OF INDIA
EXTRAORDINARY
PART – III – SECTION 4
PUBLISHED BY AUTHORITY
NEW DELHI, DECEMBER 22nd, 2015
SECURITIES AND EXCHANGE BOARD OF INDIA
NOTIFICATION
Mumbai, the 22nd December, 2015
SECURITIES AND EXCHANGE BOARD OF INDIA
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
(AMENDMENT) REGULATIONS, 2015

No. SEBI/LAD-NRO/GN/2015-16/27.— In exercise of the powers conferred by section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), the Board hereby makes the following regulations to further amend the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, namely:-

1. These regulations may be called the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015.

2. They shall come into force on the 1st day of April, 2016.

3. In the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, in regulation 34, in sub regulation (2), –
   i. in clause (f), after the words “for the top” and before the words “listed entities”, for the word “hundred” the words “five hundred” shall be substituted;
   ii. in the proviso to clause (f), after the words “other than top” and before the words “listed companies”, for the number “100” the words “five hundred” shall be substituted.

U.K. SINHA
CHAIRMAN
SECURITIES AND EXCHANGE BOARD OF INDIA

Footnote:
The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were published in the Gazette of India on 2nd September 2015 vide No. SEBI/LAD-NRO/GN/2015-16/013.
UPDATE FOR FEBRUARY, 2016

BUGDET 2016-17

Compliance route eased for small biz¹

- In the Budget 2016-17 speech, Finance Minister has proposed to widen the presumptive taxation regime’s ambit, to ease the compliance burden on professionals.
- Professionals can do away with the need to maintain account books and audits.
- Only professionals whose gross receipts from a profession do not exceed Rs. 50 lakh in the previous year may avail of this window.
- Individuals, HUF, and partnership firms (but not limited liability partnership ones) will be able to avail of this scheme. Until now only small business owners were allowed to avail of the benefit of presumptive taxation.
- The Budget proposes to raise the turnover limit under Section 44AD of the Income Tax Act to Rs. 2 crore, from Rs. 1 crore, bringing big relief to a large number of assesses in the micro, small and medium enterprises category.
- Under the scheme, a sum equal to 50% of total gross receipts or higher sum declared will be deemed income of the professional.

More Income in Farmers’ Hands to Drive Demand²

- The finance minister has rolled out several sops for the farm sector with a focus on doubling farmers’ income in five years.
- Several schemes have been unveiled on crop insurance, health insurance and employment, all of which are expected to increase disposable income in the hands of farmers and the rural population.
- The Budget proposes to ensure electricity to every rural household, a pukka road to every village, and cooking gas cylinders to 5 crore poor households in the next two years.
- A new cess of 0.5% will be levied on all services to fund agricultural schemes.
- Loans to small and medium enterprises under the MUDRA (Micro Units Development and Refinance Agency) scheme will expand from 1 crore to 1.8 crore borrowers next year.
- A record Rs. 38,500 crore will be spent on MGNREGA (Mahatma Gandhi National Rural Employment Guarantee Act) programmes.
- Government spending will emphasise agriculture, rural infrastructure and health.
- A pilot project is planned for cash transfers in lieu of the fertiliser subsidy.

Foreign Investors Continue to Get Red Carpet Treatment

- In initiatives that are set to give a fillip to foreign direct investment, the government has proposed to open up new avenues to overseas investors as well as promised a more conducive business environment with simpler rules.
- The FM has proposed to allow 100% FDI in asset reconstruction companies under the automatic route.
- Foreign investment up to 49% in the insurance and pension sectors, too, will not require prior government vetting while similar rules will be extended to more non-banking financial company (NBFC) activities.
- In another move that is expected to entice overseas investors, they will be allowed to own 100% stake in businesses marketing food products produced in India, but with clearance from the Foreign Investment Promotion Board.
- The biggest push to Make in India is likely to come from FDI relaxation in food products marketing, opening the doors for increased investment in food processing infrastructure and creation of large scale jobs.
- Foreign investors have lauded the move to accord them residency status, which will save them the hassle of reviving business visas every five years.

GENERAL
Debt recovery to prevail over sick unit revival: Supreme Court

- The Supreme Court has ruled that debt recovery from a sick unit will take precedence over any attempt to revive it.
- The decision will make it easy for secured creditors to regain their outstanding dues by selling its assets.
- The Court said "...provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, vis-a-vis the Sick Industrial Companies (Special Provisions) Act, 1985, lean in favour of creditors being able to realise their debts outside the court process over sick industrial companies being revived or rehabilitated".
- Sick units are referred to the Board for Industrial and Financial Reconstruction for revival, which then assesses whether they can be revived or should be wound up. So far, SICA (the Sick Industries Act) took precedence over the rights of unsecured creditors who would have to await the result of any revival attempt before they could claim their dues.
- The law makes an exception for secured creditors with claims exceeding 75% of the outstanding amount — if they decide to recover their dues, all revival proceedings will abate. Secured creditors don’t need the permission of the BIFR at any stage. Under the Act, they can take possession of the assets and even the management and sell off the assets to recover their dues.

PRACTICE MANUAL & REVISIONARY PAPERS

To build competency in practical oriented subjects by providing the students with a pool of solved practical problems, Practice Manual for the following two papers have been released by the Institute.

- Financial Treasury and Forex Management (Professional Programme)
- Company Accounts and Auditing Practices (Executive Programme)

Soft copies of the Practice Manual will be available on ICSI website under the head Academic corner [https://www.icsi.edu/AcademicCorner.aspx](https://www.icsi.edu/AcademicCorner.aspx). The students, who wish to procure printed copies, may purchase from sale counters at ICSI Regional offices/ Chapter offices or order it online through e-cart on ICSI website.

To facilitate students to better prepare for their examination, the Institute has introduced Revisionary Papers containing Module wise solved model question papers, in the subjects of Executive and Professional Programme. Printed copies of Revisionary papers are available at a nominal price of Rs. 100/- per Module.
Hindi Books relevant for CS Course Curriculum

From Shree Mahavir Publications:

- Vyavsayik Arthshasttra, Part – I, by M D Aggarwal
- Vyavsayik Vatavaran Avem Udhamitta by Gupta & Chaturvedi
- Vyavasayik Prabandh, Neeti shastra Avem Sanchar, by Sharma & Chaturvedi,
- Vyavasayik Arthashasttra Part – II, by S C Sharma,
- Aarthik Avem Samanaye Vidhi, by Jain & Gupta
- Prabhandh Lekhanken by M D Aggarwal & N P Aggarwal
- Lagat Lekhanken by S N Maheshwari & S N Mittal
- Cost Accounting – Theory & Problems by Maheshwari SN & Mittal SN
- Cost Accounting & Financial Management, by S N Maheshwari & S N Mittal
- Audhyogik, Shram Avem Samanye Vidhi by Jain & Gupta
- Pratibhouti Sanniyam Avem Anupalan, by Jain & Gupta
- Adhunik Bhartiya Company Adhiniyam by M C Kuchhal
- Adhunik Bhartiya Company Law by M C Kuchhal

From Taxmann Publications:

- Vyaparik Evam Samanya Vidhi by Shubham Aggarwal

Bharat Law House:

- Systematic Approach to Taxation Containing Income Tax & Indirect Taxes by Dr. Girish Ahuja & Dr Ravi Gupta

Eastern Book Company:

- Administrative Law (Prashasanik Vidhi) by C K Tekwani
- Consumer Protection Law (Upbhokta Sanrakshan Vidhi) by S P Gupta
- Company Law (Company Vidhi) by Avtar Singh
- Constitution of India (Bharat KaSamvidhan) by EBC
- Art of Conveyancing and Pleading (Abhivachanon ke Prarooparn aur Abhihastaantarn - lekhan ki kala) by Murli Manohar
- Systematic Approach to Income Tax, Service Tax & VAT (Hindi Edn.) by Dr. Girish Ahuja
CORPORATE LAWS

Landmark Judgment

GOKAK PATEL VOLKART LTD v. DUNDAYYA GURUSHIDDAIAH HIREMATH & ORS [SC]

Criminal Appeals No. 97-101 of 1991

SAIKIA. K.N. & M.M.PUNCHHI, JJ. [Decided on 14/02/1991]

Equivalent citations: 1991 SCR (1) 396, 1991 SCC (2) 141; (1991) 71 Comp Cas 403; JT 1991 (1) 376; 1991 SCALE (1) 193

Section 630 of the Companies Act, 1956 read with sections 468,472 & 473 of the Criminal Procedure Code, 1973 – directors after retirement refused to vacate the company’s property - company filed complaint against them - the trial court dismissed the complaints on the ground that it was filed after the limitation period of 6 months - High court affirmed the same - Whether the lower courts were right – Held, No.

Brief facts: The interesting law point decided in this case was that the offence committed under section 630 is a continuous offence.

The first respondent in each of these criminal appeals was appointed on 1.8.1942, 11.6.1945, 24.11.1939, 1.5.1939 and 23.1.1937, respectively in the service of the appellant company and they retired on 14.3.1984, 1.10.1983, 12.2.1984, 4.10.1983 and 27.1.1981, respectively, from the appellant company’s service, where after each of them was required to vacate his company’s quarter. Each having declined to vacate the company's quarter even more than six months after retirement, despite legal notice, the appellant company filed a private criminal complaint under s. 630(l)(b) of the Companies Act, 1956 and s.406 I.P.C. against each of them, before the Judicial Magistrate First Class, Gokak. The learned Judicial Magistrate, after prosecution had examined its witnesses, recorded the statements of all the accused and despite finding that the accused in each case was allotted a quarter by the company for his use and occupation and each had no authority to retain possession of the same after he retired, and that the cause of action in each case arose when the accused failed to deliver possession of the quarter to the company, held that the documents produced by, the company did not disclose anything regarding the retirement of the accused from the service, but at the same time he recorded that during the course of evidence P.W. 1 had deposed that each of the accused retired from service and immediately after the retirement failed to redeliver possession of the company's quarter which attracted s. 630(l)(b) of the Companies Act and which was punishable only with fine and the complaint, therefore, ought to have been filed within six months from the date of retirement of the accused, and as the complaint was filed only during the year 1985 it was clearly barred by limitation, wherefore, the complaint could not be taken into consideration, and consequently, the accused was to be acquitted. The Company's revision petition therefrom was dismissed by the High Court holding that the view taken by the trial Magistrate was plausible and reasonable. Against this the appellant company approached the Supreme Court.

Decision: Appeals allowed.
**Reason**: The only question to be decided in these appeals, therefore, is whether the offence under s. 630(l)(b) of the Companies Act is a continuing offence for the purpose of limitation.

What then is a continuing offence? According to the Blacks' Law Dictionary, Fifth Edition (Special Deluxe), 'Continuing means "enduring; not terminated by a single act or fact; subsisting for a definite period or intended to cover or apply to successive similar obligations or occurrences." Continuing offence means "type of crime which is committed over a span of time." As to period of statute of limitation in a continuing offence, the last act of the offence controls for commencement of the period. "A continuing offence, such that only the last act thereof within the period of the statute of limitations need be alleged in the indictment or information, is one which may consist of separate acts or a course of conduct but which arises from that singleness of thought, purpose or action which may be deemed a single impulse." So also a 'Continuous Crime' means "one consisting of a continuous series of acts, which endures after the period of consummation, as, the offence of carrying concealed weapons. In the case of instantaneous crimes, the statute of limitation begins to run with the consummation, while in the case of continuous crimes it only begins with the cessation of the criminal conduct or act."

Section 441 of the Indian Penal Code defines Criminal trespass as follows:

"Whoever enters into or upon property in the possession of another with intent to commit an offence or to intimidate, insult or annoy any person in possession of such property, or having lawfully entered into or upon such property, unlawfully remains there with intent thereby to intimidate, insult or annoy any such person, or with intent to commit an offence, is said to commit 'criminal trespass'."

House trespass is punishable under section 448 of the Indian Penal Code. It is significant that when entry into or upon property in possession of another is lawful then unlawfully remaining upon such property with the object Of intimidating, insulting or annoying the person in possession of the property would be criminal trespass. The offence would be continuing so long as the trespass is not lifted or vacated and intimidation, insult or annoyance of the person legally in possession of the property is not stopped. The authors of the Code had the following words to say:

"We have given the name of trespass to every usurpation, however slight, of dominion over property. We do not propose to make trespass, as such, an offence, except when it is committed in order to the commission of some offence injurious to some person interested in the property on which the trespass is committed, or for the purpose of causing annoyance to such a person. Even then we propose to visit it with a light punishment, unless it be attended with aggravating circumstances.

Thus, both wrongfully obtaining and wrongfully withholding have been made offence punishable under sub-sec. (1). Under sub-sec. (2) knowingly misapplication has also been envisaged. The offence continues until the officer or employee delivers up or refunds any such property if ordered by the court to do so within a time fixed by the Court, and in default to suffer the prescribed imprisonment. The idea of a continuing offence is implied in sub-section (2).

As was reiterated in Amrit Lal Chum v. Devoprasad Dutta. Roy and Anr. etc., reported in [1988] 2 SCR 783 that

"s. 630 of the Companies Act 1956 plainly makes it an offence if an officer or employee of a company who was permitted to use the property of the company during his employment, wrongfully retains or occupies the same after the termination of his employment. It is the wrongful withholding of such property, meaning the property of the company after the termination of the employment, which is an offence under s. 630(1) of the Act." What then is the nature of this offence. The question then is whether it is a continuing offence. According to Black's Law Dictionary Revised Fourth Edition,
continuing offence means a transaction or a series of acts set on foot by a single impulse, and operated by an unintermittent force, no matter how long a time it may occupy.

In State of Bihar v. Deokaran Nenshi, [1973] 1 SCR 1004, Shelat, J. for the court observed:

"A continuing offence is one which is susceptible of continuance and is distinguishable from the one which is committed once and for all. It is one of those offences which arises out of a failure to obey or comply with a rule or its requirement and which involves a penalty, the liability for which continues until the rule or its requirement is obeyed or complied with. On every occasion that such disobedience or non-compliance occurs and recurs, there is the offence committed. The distinction between the two kinds of offences is between an act or omission which constitutes an offence once and for all and an act or omission which continues and therefore, constitutes a fresh offence every time or occasion on which it continues. In the case of a continuing offence, there is thus the ingredient of continuance of the offence which is absent in the case of an offence which takes place when an act or omission is committed once and for all."

The concept of continuing offence does not wipe out the original guilt, but it keeps the contravention alive day by day. It may also be observed that the courts when confronted with provisions which lay down a rule of limitation governing prosecutions, in cases of this nature, should give due weight and consideration to the provisions of S. 473 of the Code which is in the nature of an overriding provision and according to which, notwithstanding anything contained in the provisions of Chapter XXXVI of the Code of Criminal Procedure any court may take cognizance of an offence after the expiration of a period of limitation if, inter alia, it is satisfied that it is necessary to do so in the interest of justice.

The expression 'continuing offence' has not been defined in the Code. The question whether a particular offence is a 'continuing offence' or not must, therefore, necessarily depend upon the language of the statute which creates that offence, the nature of the offence and the purpose intended to be achieved by constituting the particular act as an offence.

Applying the law enunciated above to the provisions of Section 630 of the Companies Act, we are of the view that the offence under this section is not such as can be said to have consummated once for all. Wrongful withholding, or wrongfully obtaining possession and wrongful application of the company’s property, that is, for purposes other than those expressed or directed in the articles of the company and authorised by the Companies Act, cannot be said to be terminated by a single act or fact but would subsist for the period until the property in the offender’s possession is delivered up or refunded. It is an offence committed over a span of time and the last act of the offence will control the commencement of the period of limitation and need be alleged. The offence consists of a course of conduct arising from a singleness of thought, purpose of refusal to deliver up or refund which may be deemed a single impulse. Considered from another angle, it consists of a continuous series of acts which endures after the period of consummation on refusal to deliver up or refund the property. It is not an instantaneous offence and limitation begins with the cessation of the criminal act, i.e. with the delivering up or refund of the property It will be a recurring or continuing offence until the wrongful possession, wrongful withholding or wrongful application is vacated or put an end to. The offence continues until the property wrongfully obtained or wrongfully withheld or knowingly mis-applied is delivered up or refunded to the company. For failure to do so sub-section (2) prescribes the punishment. This, in our view, is sufficient ground for holding that the offence under section 630 of the Companies Act is not one time but a continuing offence and the period of limitation must be computed accordingly, and when so done, the instant complaints could not be said to have been barred by limitation. The submission that when the first respondent upon his retirement failed to
vacate and deliver possession of the company's quarter to the company the offence must be taken to have been complete, has, therefore, to be rejected.

These appeals accordingly succeed. The impugned orders are set aside and the cases are remanded to the Trial Court for disposal in accordance with law in light of the observations made herein above.

**Other Judgements**

**GENERAL LAWS**

*MAHANIVESH OILS & FOODS PVT LTD v. DIRECTORATE OF ENFORCEMENT [DEL]*

W.P. (C) 1925/2014 & CM No.4017/2014

Vibhu Bakhru, J. [Decided on 25/01/2016]


**Brief facts:** On 08.05.2009, an FIR was lodged by the CBI on a written complaint made by NAFED wherein it was alleged that Mr Homi Rajvansh - the Additional Managing Director of NAFED, had hatched a conspiracy, in connivance with the directors of M/s M.K. Agri International Ltd. (hereafter 'MKAIL'), for making wrongful gains by executing Memoranda of Understandings (MOUs) with MKAIL on behalf of NAFED for import of raw sugar and selling the same by entering into three High Seas Sale (HSS) Agreements with M/s M.K. International Ltd. (hereafter 'MIL'), a sister concern of MKAIL, without charging/recovering any cost for the commodity.

MIL on 10.02.2005, through its director - Mr M.K. Agarwal issued cheques for an amount aggregating to Rs.1.5 crores in favour of its two holding companies namely, M/s Duoroyale Enterprises Ltd. and M/s Sri Radhey Trading Pvt. Ltd. Subsequently, both the said companies issued two cheques each amounting to Rs.75 lacs in favour of M/s Mahanivesh Oils & Foods Pvt. Ltd., the petitioner company, where Smt. Alka Rajvansh - wife of Mr Homi Rajvansh was a Director.

On 16.02.2005 and 17.02.2005, M/s Mahanivesh Oils and Foods Pvt. Ltd., issued two cheques of Rs.1,32,00,00/- and `10,81,000/- respectively in favour of M/s Uppal Agencies Pvt. Ltd. for purchase of the ground floor and basement of the property situated at E-14/3, Vasant Vihar, New Delhi (hereafter 'the said property').

It is alleged that Smt. Alka Rajvansh used the funds received from M/s Duoroyale Enterprises Ltd. and M/s Sri Radhey Trading Pvt Ltd. for purchasing the above-mentioned property pursuant to a sale deed dated 18.03.2005 executed by Shri B.K. Uppal in favour of the petitioner company.

The property was provisionally attached by the enforcement directorate under the provisions of the *Prevention of Money Laundering Act, 2005*. Petitioner challenged this attachment before the High Court.

**Decision:** Petition allowed.

**Reason:** It is not disputed that the property sought to be attached under the Act was purchased on 18.03.2005 i.e. prior to 01.07.2005 that is, prior to the Act coming into force. In the circumstances, the principal controversy to be addressed is whether any proceedings under the Act could lie in respect of the said asset.

In the present case, the impugned order has been made under Section 5(1) of the Act. A conjoint reading of Section 5(1) read with Section 2(u) of the Act clearly indicates that the power to attach is
only with respect to the property derived or obtained directly or indirectly by any person as a result of criminal activity relating to a scheduled offence or the value of such property.

The occurrence of a scheduled offence is the substratal condition for giving rise to any proceeds of crime and consequently, the application of Section 5(1) of the Act. A commission of a scheduled offence is the fundamental pre-condition for any proceeding under the Act as without a scheduled offence being committed, the question of proceeds of crime coming into existence does not arise.

In view of the above, the contention that the Act is completely independent of the principal crime (scheduled offence) giving rise to proceeds of crime is unmerited. It is necessary to bear in mind that the substratal subject of the Act is to prevent money-laundering and confiscate the proceeds of crime. In that perspective, there is an inextricable link between the Act and the occurrence of a crime. It cannot be disputed that the offence of money-laundering is a separate offence under section 3 of the Act, which is punishable under Section 4 of the Act. However as stated earlier, the offence of money-laundering relates to the proceeds of crime, the genesis of which is a scheduled offence. In the aforesaid circumstances, before initiation of any proceeding under Section 5 of the Act, it would be necessary for the concerned authorities to identify the scheduled crime. The First Proviso to Section 5 also indicates that no order of attachment shall be made unless in relation to a scheduled offence a report has been forwarded to a Magistrate under Section 173 of the Code of Criminal Procedure, 1973 or a complaint has been filed by a person authorised to investigate the scheduled offence before a Magistrate or Court for taking cognizance of the scheduled offence. Thus, in cases where the scheduled offence is itself negated, the fundamental premise of continuing any proceedings under the Act also vanishes. Such cases where it is conclusively held that a commission of a scheduled offence is not established and such decision has attained finality pose no difficulty; in such cases, the proceedings under the Act would fail.

The central issue in the present case is not on whether the scheduled offence was committed, but whether the attachment under Section 5 of the Act can be sustained where the principal offence as well as the offence of using its proceeds is alleged to have been committed prior to the Act coming into force.

The Act is a penal statute and, therefore, can have no retrospective or retroactive operation. Article 20(1) of the Constitution of India expressly forbids that no person can be convicted of any offence except for the violation of a law in force at the time of the commission of the act charged as an offence. Further, no person can be inflicted a penalty greater than what could have been inflicted under the law at the time when the offence was committed. Clearly, no proceedings under the Act can be initiated or sustained in respect of an offence, which has been committed prior to the Act coming into force. However, the subject matter of the Act is not a scheduled offence but the offence of money-laundering. Strictly speaking, it cannot be contended that the Act has a retrospective operation because it now enacts that laundering of proceeds of crime committed earlier as an offence.

The next contention to be considered is whether in the given facts and circumstances, any offence or money-laundering had been made out to warrant an issuance of the impugned order. It is alleged that on 10 February, 2005, MIL through its Director issued cheques aggregating Rs.1.5 crores in favour of its holding companies, namely, M/s Duoroyale Enterprises Ltd. and M/s Shri Radhey Trading Pvt. Ltd. and these companies in turn issued two cheques of Rs.75 lacs each in favour of the petitioner. It is suggested that these amounts were proceeds of crime received by the petitioner as a result of a criminal activity and bulk of these funds were utilized by the petitioner for paying the consideration for acquiring the property in question. It was argued that all actions of integrating the money by purchase of immovable property would fall within the definition of 'money-laundering'. In this
respect it is relevant to note that the sale deed in respect of the property was executed on 18.03.2005. Thus, even if the allegations made by the respondent are assumed to be correct, the proceeds of crime had been used by the petitioner for acquisition of the property much prior to the Act coming into force. The process of activity of utilising the proceeds of crime, if any, thus, stood concluded prior to the Act coming into force. Even if it is assumed that the funds received from M/s Duoroyale Enterprises Ltd. and M/s Shri Radhey Trading Pvt. Ltd. were proceeds of crime and were properties involved in money-laundering, such funds had come into possession of the petitioner prior to the Act coming into force. Thus, funds were already projected as untainted funds unconnected with the crime for which Mr Homi Rajvansh and other persons are accused. The funds had, thus, been laundered at a time when money-laundering was not an offence and proceedings under the Act cannot be initiated.

In the present case, the respondent could not point out any material to counter the petitioner’s contention that there was no material on record, which could possibly lead to a belief that the petitioner is likely to transfer or conceal the property in any manner. As indicated earlier, the concerned officer must have a reason to believe on the basis of material in his possession that the property sought to be attached is likely to be concealed, transferred or dealt with in a manner which may result in frustrating any proceedings for confiscation of their property under the Act.

Although, the impugned order records that the concerned officer has reason to believe that the property in question is likely to be concealed, transferred or dealt with in a manner, which may result in frustrating the proceedings relating to confiscation of the said proceeds of crime, there is no reference to any fact or material in the impugned order which could lead to this inference. A mere mechanical recording that the property is likely to be concealed, transferred or dealt with would not meet the requirements of Section 5(1) of the Act. Consequently, the impugned order is likely to be set aside. In view of the above, the petition is allowed and the impugned order is set aside.

TODAY HOTELS (NEW DELHI) PVT LTD v. INTECTURE INDIA DESIGNS PVT LTD [DEL]

FAO (OS) No. 417/2015 & CM No. 13586/2015

Badar Durrez Ahmed & Sanjeev Sachdeva, JJ. [Decided on 13/01/2016]

Arbitration and Conciliation Act, 1996 - section 8 - application to refer to arbitration dismissed- whether appeal lies against it-Held, No.

Brief facts : The appellant/defendant has filed the present appeal impugning the order dated 21.07.2015 whereby IA No. 14371/2015 filed by the appellant under Section 8 of the Arbitration & Conciliation Act, 1996 (hereinafter referred to as the Act) has been dismissed.

Decision : Appeal dismissed.

Reason : The main question that arises for determination in the present case is whether an appeal would lie from an order passed under Section 8 of the Act allowing or refusing to allow an application under Section 8 of the Act?

[After elaborately referring to various judgements] We are in complete agreement with the view taken by the various division benches of this court and also by the full bench of the Bombay High Court in Conros Steels Pvt. Ltd v. Lu Qin (Hong Kong) Company Ltd. AIR 2015 Bom 106 (FB). The sequitur of the same is that an order passed under Section 8 is an order passed by the judicial authority/forum/court by drawing its power from section 8 of the Act and since the order is passed by drawing the power from Section 8 of the Act, the right to file an appeal being a creature of statute has also to be found in the Act. If the Act does not provide for an appeal or specifically prohibits an appeal from an order passed under Section 8, then no appeal would lie under the Act. Since the order
is passed in exercise of powers conferred by the act, reliance cannot be placed for filing an appeal under section 10 of the Delhi High Court Act, 1966 or under the Letters Patent. Since Section 37 does not permit filing of an appeal from an order passed under Section 8, no appeal would lie from such an order under the Act.

In view of the above, we hold that the present appeal impugning the order rejecting the application under Section 8 of the Act, is not maintainable and is accordingly dismissed leaving the parties to bear their own costs.

INDUSTRIAL & LABOUR LAWS

EMPLOYEE STATE INSURANCE CORPORATION v. BATRA HOSPITAL & MEDICAL RESEARCH CENTRE & ORS [DEL]

CRL.M.C. No.3213 of 2013
Suresh Kait, J. [Decided on 15/01/2016]

ESI Act - section 85 - inspection of establishment- respondent establishment was not covered under the Act-respondent establishment refused to produce records for inspection – whether could be prosecute - Held,No.

Brief facts: The officials of the petitioner visited the establishment of the respondent for inspection of the records. However, respondent establishment has not provided the records. Since, the respondent did not provide the record, therefore, petitioner filed complaint against the respondent. The complaint was dismissed and the respondent was discharged. The order of the trial court is assailed in the present petition.

Decision: Petition dismissed.

Reason: The Supreme Court in Srinivasa Rice Mills v ESI Corporation (2007) 1 SCC 705 while dealing with identical issue observed as under:-

"17. Admittedly, the rice mills are situated within the Narsimhapuram area. The appointed day therefor was 1-8-2000. The factories of Appellants were inspected prior to that date. Prior to that date, therefore, Appellants were not bound to comply with the provisions of the Act. They could appoint employees at their own sweet will. But the period wherefor the provisions of the Act would be applicable is 12 months preceding the said date, viz., from 1-8-1999 to 31-7- 2000. Compliance of the requirements of the statutes on the part of the employer, however, would begin from the appointed day, viz., 1-8-2000.

20. The scheme of the Act does not suggest that all the employees would come within the purview of the said Act. Those employees who draw wages as is defined in Section 2(22) of the Act would be the employees who would be covered thereunder. As noticed hereinbefore, inspection of the factories was carried out prior to the date of coming into force of the Act. Such inspections, thus, could have been carried out only in terms of the provisions contained in Section 45 of the Act, which could mean that the Inspector would be appointed for the purpose of the Act. He is authorized under the Act to enquire into the correctness of any of the particulars stated in any return referred to in Section 44 or for the purpose of ascertaining whether any of the provisions has been complied with. It is, therefore, evident that any action taken prior to or in furtherance of a report made on an inspection, prior to coming into force of the Act, would be ultra virus Section 45(2) of the Act. Once the inspection is held to be illegal, Respondent could not have taken any statutory action for imposition of penalty."
It is admitted fact that respondent establishment came under the provisions of the said Act only with effect from 01.04.2011 and before that the said establishment was not covered under the said Act. It is not in dispute the petitioner issued the notice on 26.12.2007 to the hospital and not to any particular department. Therefore, the respondent is not liable to be prosecuted under the provisions of the said Act. The petitioner itself is not clear whether the respondent hospital is maintaining equipment maintenance department or not and that the records sought to be produced by the official of the respondent pertained to such department only or with respect to entire hospital.

Admittedly, respondent was not covered under the said Act in the year 2007, therefore, learned Trial Court has rightly rejected the case of the petitioner and discharged the respondent.
Student-ICSI Academic CONNECT

Students may clarify their subject specific academic queries related to study material between 2.00 p.m. to 3.00 p.m. on all working days (Monday- Friday) at 011-45341074.

Students may also write their academic queries on academics@icsi.edu

Dear Students,

We are pleased to share that with a view to update the students on important developments on daily basis, the Institute has initiated 'News Headline' on the Academic corner of the Institute`s website www.icsi.edu.

Students are requested to take advantage of this new initiative.

Our best wishes for all your endeavors.

Team ICSI
Student Services

The Institute has initiated various steps to provide instantaneous services to its stakeholders by the use of technology. More and more services are being added in this march for automation. The study material is now fully available to one and all through the online portal. Some of services and their uses which are important for awareness are listed:

CALL CENTRE

The Institute has established a dedicated call centre with Phone Nos. 011-33132333, 011-66204999. The Call Centre provides for Interactive Voice Response as well as a Ticketing Mechanism.

![Call Centre Image]

eBOOKS

Students have now been provided various options for study material. In addition to softcopy of the study material, eBooks have also been developed. All such eBooks shall be displayed when the website of the Institute www.icsi.edu is viewed only through mobile device. These eBooks can be freely downloaded on the mobile device for reading. Appropriate reader for these epub file may be downloaded from respective online stores. For example for android mobile platform, the online store play.google.com may be used. There are many readers available on the android platform and many of them have got enhanced capability of speech and search. One such reader on the android platform is Cool Reader. All the epub files can be downloaded and opened through such eBook readers.

CS TOUCH - ANDROID BASED MOBILE APPLICATION

The Institute of Company Secretaries of India has launched ‘CS touch’ an android and IOS based mobile application for students and members recently. CS touch is an android and IOS based mobile application for web based content Management system. The application features are Splash screen, home screen, top menu screen. Following categories will be available to end users in times to come like Announcements, Events, Photo Gallery, Videos, President message, ICSI in media, Contact us, Know your Institute, Favourite, Setting and Info among others. CS touch is available in Google play store. You can download the same from Google play store.
REGISTRATION

Renewal of Registration (Registration Denovo / Extension)

Registration of students registered upto and including March 2011 stands terminated on expiry of five-year period on February, 2016.

Students are advised to apply for Registration De novo/ Extension of registration as per the guidelines published in this bulletin. Online facility for availing Registration Denovo and Extension is available at www.icsi.edu. Students are required to login to their account in the Student Portal www.icsi.edu for seeking Registration Denovo or Extension subject to meeting the eligibility conditions. Students are required to seek Registration Denovo or Extension by 9th April and 10th October for appearing in June and December sessions of examinations. Detailed process for seeking Registration Denovo and Extension online is given below.

However, students whose registration is valid till February, 2016 (Students who have registered upto & including March, 2011) are eligible for appearing in June, 2016 examination without any extension / de-novo of their registration.

ONLINE DE NOVO & EXTENSION REGISTRATION PROCESS

(FOR EXECUTIVE PROGRAMME & PROFESSIONAL PROGRAMME STUDENTS)

STEP 1 : Click the Online Services button on the home page of www.icsi.edu
STEP 2 : Click on the Student login option.
STEP 3 : Enter your User name (i.e. Registration number) and Password and Click on Login
STEP 4 : Go to “Students” option and then click on “My Account”
STEP 5 : Go to “Payment Requests” option and click on “Denovo Registration & Extension”
STEP 6 : Select Request Type and Payment mode and then click on “Submit Request” Request ID and Transaction ID will be generated on successful submission of the request
STEP 7 : Proceed for payment through Credit Card / Debit Card / Net Banking/Challan.
For all successful payments an acknowledgement receipt is generated and an intimation will be
sent on the respective email ID. In case acknowledgement is not generated due to any reason, follow the procedure as given below:

Click Student-> select My Account
Click payment request->Generate payment Receipt
Write Request id and Transaction id and click on check status.

STEP 8 : Please download the de novo registration Letter from Section “Letter for student” in “other” option

STEP 9: In case of unsuccessful payment please resubmit your request

REGULARISATION OF EXECUTIVE PROGRAMME ADMISSION

Students provisionally admitted to the Executive Programme are advised to upload the scanned copies of their graduation Pass Certificates or marksheats for regularizing their admission at their online account at www.icsi.edu. They are required to login at their account to upload the desired marks sheets/certificates at manage account option. Subsequently they are required to go to qualification tab option to upload their graduation pass marksheet/certificate. Students, who have already uploaded / submitted their graduation pass certificate/Marksheet and have not received any confirmation with regard to approval of their admission, must contact the Institute immediately either through online grievance Redressal module or ticketing Mechanism of the Institute quoting the following particulars through online grievance redressal module:

Name
Details of Fee paid
Admission No.
Email Address
Complete Postal Address with Pin code

CANCELLATION OF PROVISIONAL ADMISSION

Provisional admission of the students, who fail to submit/upload the requisite proof of having passed the graduation examinations within the stipulated time period of six months shall stand cancelled and no refund of fee will be made. It is informed further that the students registered provisionally in Executive stage who had appeared in December 2015 examination and have not submitted their graduation pass certificate or marksheet, their result would be withheld by the Institute.

Change of Address/Resetting Password

Students are advised to update their addresses instantly through online services option at www.icsi.edu. Their Registration Number shall be their user Id itself. Students can also reset their password anytime (The new password will be displayed on the screen). The process is given below:

1) your registration number in Username1) Visit Institute’s website www.icsi.edu
2) Click on ON-LINE SERVICES (top right side of your screen)
3) Click on Student Login
4) Type your registration number in Username
5) Click on Reset password (students only)
6) Enter your all details (i.e. Your Programme, Registration Number, Gender, DOB, Pin Code etc.)
7) Click on Proceed.
8) Enter your correct e-mail id & mobile number
9) Click on Reset Password and Get the password on screen.

**Updation of E-Mail Address/ Mobile**
Students are advised to update their E-Mail Id and Mobile Numbers timely so that important communications are not missed as the same are sent through bulk mail/SMS nowadays. Students may update their E-Mail Id/ Mobile Number instantly after logging into their account at www.icsi.edu at request option.

**Student Identity Card** Identity Card can be downloaded after logging into the Student Portal at www.icsi.edu. After downloading the Identity card, students are compulsorily required to get it attested by any of the following authorities with his/her seal carrying name, professional membership No., designation and complete official address:

1. Member of the Institute, with ACS/FCS No.
2. Gazetted Officer of the Central or State Government.
3. Manager of a Nationalised Bank.
4. Principal of a recognized School/College.
5. Officer of ICSI

Unattested Identity Cards are not valid and the students are advised to carry duly attested Identity Card for various services during their visits to the offices of the Institute, Examination Centres, etc.

**Registration to Professional Programme**
Students who have passed/completed both modules of Executive examination are advised to seek registration to Professional Programme through online mode. The prescribed fee is Rs.12,000/-..Eligibility of students registered to professional programme for appearing in the Examinations shall be as under: -

<table>
<thead>
<tr>
<th>Students registered for Professional Programme Stage during</th>
<th>Will be eligible for appearing in</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st March, 2015 to 31st August, 2015</td>
<td>All Modules in June, 2016 Session</td>
</tr>
<tr>
<td>1st September, 2015 to 30th November, 2015</td>
<td>Any One Module in June, 2016 Session</td>
</tr>
<tr>
<td>1st December, 2015 to 29th February, 2016</td>
<td>All Modules in December, 2016 Session</td>
</tr>
<tr>
<td>1st March, 2015 to 31st May, 2016</td>
<td>Any One Module in December, 2016 Session</td>
</tr>
</tbody>
</table>
While registering for Professional Programme, students are required to submit their option for the Elective Subject under Module 3 as per details given below:

<table>
<thead>
<tr>
<th>Electives subject 1 out of below 5 subjects</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Banking Law and Practice</td>
</tr>
<tr>
<td>2. Capital, Commodity and Money Market</td>
</tr>
<tr>
<td>3. Insurance Law and Practice</td>
</tr>
<tr>
<td>4. Intellectual Property Rights - Law and Practice</td>
</tr>
<tr>
<td>5. International Business-Laws and Practices</td>
</tr>
</tbody>
</table>

Notwithstanding the original option of Elective Subject, students may change their option of Elective Subject at the time of seeking enrolment to the Examinations. There will be no fee for changing their option for elective subject, but the study material if needed will have to be purchased by them against requisite payment. Soft copies of the study materials are available on the website of the Institute.

**Clarification Regarding Paper wise Exemption**

(a) Paperwise exemption is granted only on the basis of specific request received online through website [www.icsi.edu](http://www.icsi.edu) from a registered student and complying all the requirements. There is one time payment of Rs. 1000/- (per subject).

(b) Students are required to apply for paper wise exemption on-line by logging into their account on [www.icsi.edu](http://www.icsi.edu) before 9th April for June session of examinations and before 10th October for December session of examinations.

(c) The paperwise exemption once granted holds good during the validity period of registration or passing/completing the examination, whichever is earlier.

(d) Paper-wise exemptions based on scoring 60% marks in the examinations are being granted to the students automatically and in case the students are not interested in availing the exemption they may seek cancellation of the same by sending a formal request at exemption@icsi.edu. If any student appears in the examinations disregarding the exemption granted on the basis of 60% marks and shown in the Admit Card, the appearance will be treated as valid and the exemption will be cancelled.

(e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, must see and ensure that the exemption has been granted/cancelled accordingly. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or
appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.

(f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.

(g) Candidates who have passed either module of the Executive/Professional examination under the old syllabus shall be granted the paper wise exemption in the corresponding subject(s) on switchover to the new/latest syllabus.

(h) No exemption fee is payable for availing paper wise exemption on the basis of switchover or on the basis of securing 60% or more marks in previous sessions of examinations.

Important

Paper-wise Exemptions are available only on the basis of passing (i) ICAI (The Institute of Cost Accountants of India) Final Examinations (ii) LL.B. Examinations (with 50% marks) or (iii) Members of ICSA-UK in selected subjects of Executive Programme & Professional Programme and no other exemptions are admissible on the basis of any other higher qualifications.

ATTENTION STUDENTS:

Two More Attempts to students of Professional Programme (Old Syllabus). The Council of ICSI in its meeting on 03.09.2015 decided that the professional programme (Old Syllabus) Students shall be allowed to appear in two more examination under Old Syllabus in December 2015 and June 2016. :-

FAQs ON GRANT OF TWO MORE ATTEMPS TO THE STUDENTS OF PROFESSIONAL PROGRAMME (OLD SYLLABUS)

| Q1. | I am a Student of Professional Programme (Old Syllabus), can I appear for examination under Old Syllabus? |
| Ans. | Yes. |

<p>| Q2. | How many attempts will I get for appearing in examination under Professional Programme (Old Syllabus)? |
| Ans. | You will be allowed to appear in a maximum of two attempts i.e. December 2015 and June 2016 examination under the Old Syllabus. |</p>
<table>
<thead>
<tr>
<th>Q3.</th>
<th>Which shall be my last attempt in Professional Programme (Old Syllabus)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>The last attempt for Professional Programme (Old Syllabus) examination shall be June, 2016.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q4.</th>
<th>I have already switched over under Professional Programme (New Syllabus) and do not want to do reverse switchover to the old syllabus, what should I do?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>You shall appear in the examinations under Professional Programme (New Syllabus).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q5.</th>
<th>I have switched over to Professional Programme (New Syllabus) and have taken one or more examination under Professional Programme (New Syllabus). Am I eligible for reverse switchover to Professional Programme (Old Syllabus)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>In case you have taken any examination under Professional Programme (New Syllabus) after switchover from Professional Programme (Old Syllabus), you are not eligible for the reverse switchover back to Professional Programme (Old Syllabus).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q6.</th>
<th>I have switched over to Professional Programme (New Syllabus) and have not taken any examination under Professional Programme (New Syllabus). Am I eligible for reverse switchover to Professional Programme (Old Syllabus)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>Yes, you are eligible. You have to fill Form RSW-1 and send the same at <a href="mailto:switchover@icsi.edu">switchover@icsi.edu</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q7.</th>
<th>I have switched over to Professional Programme (New Syllabus), enrolled for the examinations, but did not appear in the examination. Am I eligible to revert to Professional Programme (Old Syllabus)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>Yes, you are eligible. You have to fill Form RSW-1 and send the same at <a href="mailto:switchover@icsi.edu">switchover@icsi.edu</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q8.</th>
<th>I have switched over to the Professional Programme (New Syllabus) and but not enrolled for June, 2016 Examinations in New Syllabus. Am I eligible for taking examinations under Professional Programme (Old Syllabus)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ans.</td>
<td>Yes. You are eligible for taking examinations under Professional Programme (Old Syllabus) for maximum of two attempts. You have to fill form RSW-1 as below and send to email id <a href="mailto:switchover@icsi.edu">switchover@icsi.edu</a></td>
</tr>
</tbody>
</table>
FORM- RSW-1

FOR STUDENTS WHO HAVE ALREADY SWITCHED OVER TO NEW SYLLABUS BUT NOT ENROLLED FOR JUNE, 2016 SESSION

Date : _______

Dte. of Student Services
The ICSI
Noida
E-Mail Id : switchover@icsi.edu

Dear Sir,

I have switched over to Professional Programme (New Syllabus) but not enrolled for June, 2016 Session of Examinations.

I hereby request for ‘Reverse Switchover’ to Professional Programme (Old Syllabus).

Registration No.
Name of the student
E-mail Id
Mobile Number

Thanking you,
Yours faithfully,
(Name of the Student)

FOR OFFICE USE ONLY

The reverse switchover has been carried out and the student has been enrolled under Professional Programme (Old Syllabus) for __________ Module(s).

Dealing Assistant    SO    AO    DD

After submitting the request, the status will be updated in the preliminary enrolment details displayed on the website within 5 working days which may be verified by the students at the requisite link on the Institute’s website.

Q 9. What is the last date for sending the request for reverse switchover?

Ans. The last date for sending the request for reverse switchover is 9th April, 2016.

Q10. I am student of Professional Programme (Old Syllabus), my registration validity expired and after registration de-novo would I be allowed to appear in Professional Programme (Old Syllabus)?

Ans. Yes, you would be allowed to appear in maximum of two attempts under Professional Programme (Old Syllabus) i.e. December, 2015 and June 2016 examinations.
## Schedule of Fees

A.) The details of fee applicable for availing various services are as under:-

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>FEE (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. FOUNDATION PROGRAMME</strong></td>
<td></td>
</tr>
<tr>
<td>(i) Admission Fee</td>
<td>1500</td>
</tr>
<tr>
<td>(ii) Education Fee</td>
<td>3000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4500</td>
</tr>
<tr>
<td>*<em>B. <em>EXECUTIVE PROGRAMME</em></em></td>
<td></td>
</tr>
<tr>
<td>(i) Foundation Examination Exemption Fee</td>
<td>500  (Commerce and non-commerce graduates) 4000 (ICAI-CPT/ICAI (Cost) Foundation Pass Students)</td>
</tr>
<tr>
<td>(ii) Registration Fee</td>
<td>2000</td>
</tr>
<tr>
<td>(iii) Education Fee for Executive Programme</td>
<td>6500</td>
</tr>
<tr>
<td>(iv) Education fee for Foundation Programme payable by non-commerce graduates who are seeking exemption from passing the Foundation Programme examination under clause (iii) of Regulation 38</td>
<td>1000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8500  (CS Foundation Pass Students) 9000 (Commerce Graduates) 12500 ICAI-CPT/ICAI(Cost) Foundation Pass Students) 10000 (Other Graduates)</td>
</tr>
<tr>
<td>*<em>C. <em>PROFESSIONAL PROGRAMME</em></em></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Education Fee</td>
<td>12000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>D. OTHER FEES</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration De-novo Fee</td>
<td></td>
</tr>
<tr>
<td>• Students may apply for Registration de-novo within two years of the expiry of former registration</td>
<td>2000</td>
</tr>
<tr>
<td>• If students fail to apply for Registration de-novo within two years of expiry of Registration, they may still seek Registration de-novo within a maximum period of five years from the expiry of former registration.</td>
<td>3000</td>
</tr>
<tr>
<td>Extension of Registration Fee</td>
<td>1000</td>
</tr>
<tr>
<td>Paper-wise Exemption Fee  Per Paper</td>
<td>1000</td>
</tr>
<tr>
<td>Issue of Duplicate Pass Certificate Fee</td>
<td>200</td>
</tr>
<tr>
<td>Verification of Marks Fee (Per Paper)</td>
<td>250</td>
</tr>
<tr>
<td>Certified Copy of Answer Book (Per Paper)</td>
<td>500</td>
</tr>
<tr>
<td>Issue of Transcripts (excluding Service Tax)</td>
<td>250</td>
</tr>
<tr>
<td>Duplicate Result-cum-Marks Statement</td>
<td>100</td>
</tr>
<tr>
<td>Prospectus</td>
<td>200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>E. EXAMINATION FEES</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Programme</td>
<td>1200</td>
</tr>
<tr>
<td>Executive Programme (Per Module)</td>
<td>1200</td>
</tr>
<tr>
<td>Professional Programme (Per Module)</td>
<td>1200</td>
</tr>
<tr>
<td>Surcharge for appearing in Examinations from Overseas Centre (Dubai) (over and above normal Examination Fee)</td>
<td>US$ 100 (or equivalent amount in Indian Rupees)</td>
</tr>
<tr>
<td>Late Fee for Submission of Examination Application</td>
<td>250</td>
</tr>
<tr>
<td>Change of Examination Centre/ Medium/ Module</td>
<td>250</td>
</tr>
</tbody>
</table>
Concession in fee for the widows and wards of martyrs of the military and para-military forces

<table>
<thead>
<tr>
<th>Registration to Foundation Programme, Executive Programme &amp; Professional Programme Stages</th>
<th>50% of the fee applicable to general category students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examination Fee</td>
<td>50% of the fee applicable to general category students</td>
</tr>
</tbody>
</table>

**Discontinuation of Public Private Partnership Scheme for Class Room Teaching**

The Public Private Partnership Scheme for conducting Class Room Teaching has been discontinued and presently no Centres are authorized to conduct the classes under the Scheme. Students registering at these centres will be doing so at their own risk and responsibility. Students are advised to the approach the nearest Regional and Chapter Offices of the Institute for availing the Class Room Teaching facility.

**Discontinuation of Requirement of Coaching Completion Certificate**

The requirement of coaching completion certificate has been discontinued. This would make students eligible for enrolment to Executive / Professional Programme examinations after expiry of six months or nine months as the case may be, from the date of registration to the respective stage.

Henceforth, students of Executive Programme and Professional Programme are not required to:

a) submit response sheets to test papers on various subjects to the Institute under Postal Tuition Scheme, or
b) obtain coaching completion certificate from the Institute or from Class Room Teaching Centres of the Institute, or
c) submit coaching completion certificate for enrollment to examinations of Executive and Professional Programmes.

**CLASS ROOM TEACHING**

**Through Regional Councils/Chapters**

The Institute provides facility of classroom teaching also. The Regional Councils/Chapters of the Institute are authorized to impart classroom teaching subject to availability of necessary facilities and sufficient number of students and charge the fee which may vary from place to place. Students interested in having further details may contact any Regional Council/Chapter Office of the Institute. Attending classroom teaching is optional.

Address and contact details of Regional /Chapter Office & Module/Subject wise details for running batches is available on the website at the following links :-

http://www.icsi.edu (Regional /Chapter Office, address and contact details)

https://www.icsi.edu/ClassRoomTeaching.aspx

(Module/Subject wise details for running batches)
Simplified process for seeking Registration Denovo / Extension of registration

The process for seeking Registration Denovo and Extension of Registration has been simplified. For details, please follow the path given below:

ONLINE DE NOVO & EXTENSION REGISTRATION PROCESS
(FOR EXECUTIVE PROGRAMME & PROFESSIONAL PROGRAMME STUDENTS)

STEP 1 : Click the Online Services button on the home page of www.icsi.edu
STEP 2 : Click on the Student login option.
STEP 3 : Enter your User name (i.e. Registration number) and Password and Click on Login
STEP 4 : Go to “Students” option and then click on “My Account”
STEP 5 : Go to “Payment Requests” option and click on “Denovo Registration & Extension”
STEP 6 : Select Request Type and Payment mode and then click on “Submit Request” Request ID and Transaction ID will be generated on successful submission of the request
STEP 7 : Proceed for payment through Credit Card / Debit Card / Net Banking/Challan.

For all successful payments an acknowledgement receipt is generated and an intimation will be sent on the respective email ID. In case acknowledgement is not generated due to any reason, follow the procedure as given below:

Click Student-> select My Account
Click payment request->Generate payment Receipt
Write Request id and Transaction id and click on check status.

STEP 8 : Please download the de novo registration Letter from Section “Letter for student” in “other” option
STEP 9 : In case of unsuccessful payment please resubmit your request

Re-Registration to Professional Programme

The Institute has introduced a Re-registration Scheme, whereby students who have passed Intermediate Course/ Executive Programme under any old syllabus but not eligible for seeking Registration Denovo may resume CS Course from Professional Programme Stage. It is an opportunity to come back to the profession for those students who had to discontinue the CS Course due to compelling reasons. Detailed FAQ, Prescribed Application Form, etc. may be seen at “for students” option at home page of Institute’ s website www.icsi.edu
ICSI GRIEVANCE SOLUTIONS CELL

The Institute in its endeavour to improve the service delivery mechanism to the Members, Students and other stakeholders has established a Grievance Solutions Cell. In case stakeholders feel that their queries not being properly attended, they may submit their grievance online through “Grievance Portal” by following the steps given below:-

1. Click on the “Online Services” button on the home page of Institute’s Website (http://www.icsi.edu).
2. Click on “Login” button.
3. Enter your User ID (Registration Number / Membership Number) and Password
4. Click on “Login” button
5. Click on “Home” Option and select “Suggestion/Grievances” option
6. Select the Options available as per the nature of your query and enter the details
7. Click on the “Submit” button

Alternatively, the grievances may be sent at E-Mail Id : grievance.solutions@icsi.edu.
REVISED PROCEDURE FOR EFFECTING CHANGE OF NAME IN THE INSTITUTE'S RECORDS

In order to ensure uniformity in the procedure for effecting change of name on the basis of specific requests from students, it has been decided that henceforth request for change of name of students in the Institute’s records would be accepted only on receipt/submission of either of the following documents:

(i) Gazette Notification
(ii) Publication in Newspaper for change of name alongwith an Affidavit
(iii) Copy of Marriage Certificate (in case of Female candidates after marriage)
(iv) Copy of PAN Card / Aadhaar Card / DIN supporting change of name.

Students may send any such request at dss@icsi.edu alongwith the requisite supporting documents as mentioned above while quoting their Registration Numbers. It may be further noted that no request would be accepted without registration number.

UPDATES / NOTIFICATIONS FROM THE INSTITUTE ARE NOW AVAILABLE ON SOCIAL NETWORKING SITES

Students can now visit the webpage of the Institute on the following Social networking sites to get details regarding various notifications and updates of the Institute.

1. Facebook
2. Twitter

Click on appropriate links on home page of ICSI website to get access to these webpages.

https://twitter.com/indiacs
https://www.facebook.com/ICSI
APPLICATION FOR SCHOLARSHIPS THROUGH NATIONAL SCHOLARSHIP PORTAL
(www.scholarship.gov.in)

As the students may please be aware, a Single Window National Scholarship Portal has been created by Government of India for managing the various scholarship schemes. Please note that the Code No. allotted to the Institute is “9” and students who have already applied through any other code (For example 45022) are advised to re-submit the request as per procedure given at the following link at the website of the Institute www.icsi.edu by selecting Institute’s Code No. 9. 
https://www.icsi.edu/Docs/Website/APPL_FOR_SCHOLARSHIPS_THROUGH_NATIONALSCHOLARSHIPPORTAL.pdf

ATTENTION STUDENTS!
DEDUCTION OF 30% OF THE TOTAL FEE REMITTED BY THE APPLICANT IN RESPECT OF REGISTRATIONS LYING PENDING FOR MORE THAN A YEAR

The Institute has decided to reject the applications of such students who do not submit the documents within one year after their registration in foundation and executive programme by deducting 30% of the fee remitted by them towards administrative charges after expiry of one year. Therefore it is advised that all such students may submit their documents in the stipulated time period failing which their registration applications would be rejected.

ATTENTION STUDENTS!
ISSUE OF STUDY MATERIALS COMPULSORILY TO ALL THE STUDENTS REGISTERING FOR THE CS COURSE

It is informed that henceforth the study materials will be issued compulsorily to all students registering for different stages of CS Course.

It has been decided to discontinue the system of granting concession to the students of Executive/ Professional Programme Stages not opting for the study materials at the time of registration.

STUDY CENTERS

ICSI is setting up Study Centres in cities/locations where the Regional/Chapter Office of the Institute does not exist to facilitate the students. For details kindly visit the following link.
https://www.icsi.edu/docs/website/Study%20Centre.xlsx
## Schedule of Submission of Examination Form & Requests for Changes in Examination Enrollment Status pertaining to June, 2016 Session of Examinations

Students desirous of appearing in June, 2016 Session of CS Executive and Professional Programme Examinations may please note that the last dates for submission of online examination form & changes thereof are as under:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Last Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of examination form and fee for appearing in Executive &amp; Professional Programme Examinations <strong>without late fee</strong></td>
<td>25th March, 2016</td>
</tr>
<tr>
<td>Submission of examination form and fee for appearing in Executive &amp; Professional Programme Examinations <strong>with Late Fee of Rs. 250/-</strong></td>
<td>9th April, 2016</td>
</tr>
<tr>
<td>Change of Examination Centre/ Medium/ Module (*)</td>
<td>17th May, 2016 (Upto 16:00 Hours)</td>
</tr>
</tbody>
</table>

(*) The online facility for submission of requests for changes in Examination Centre/ Medium/ Module will be activated from 10th April, 2016 onwards.

***
1. DECLARATION OF DECEMBER, 2015 EXAMINATION RESULTS

The results of Professional Programme (Old/ New Syllabus) and Executive Programme examinations held in December, 2015 were declared on February 25, 2016 at 11:00 A.M and 2:00 P.M respectively. The results along with individual candidate’s subject wise break-up of marks were made available on Institute’s website www.icsi.edu on 25th February, 2016 immediately after the scheduled time of declaration of result.

2. ISSUING OF MARKS-SHEETS OF DECEMBER, 2015 EXAMINATION

According to the decision taken by the Institute, the dispatch of Result-cum-Marks Statements for Executive Programme Examination in physical form has been discontinued. Instead formal E-Result-cum-Marks Statements for Executive Programme Examination December, 2015 have been uploaded on the website: www.icsi.edu for downloading by the students for their reference and records. No physical copy of the Result-cum-Marks Statement will be issued to the candidates of Executive Programme.

The Result-cum-Marks-Statements of Professional Programme would continue to be issued to the concerned candidates in physical form at their registered address immediately after declaration of the result. In case the physical copy of Result-cum-Marks Statement for Professional Programme is not received by any candidate within 30 days of declaration of result, such candidate(s) may contact the Institute at: exam@icsi.edu along with his/her particulars.

3. VERIFICATION OF MARKS OF COMPANY SECRETARIES EXAMINATIONS

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek “Verification of Marks” in any subject(s) of CS examination within 30 days from the date of declaration of results. The application for verification of marks should be made by interested candidates in the prescribed method with requisite fee @ Rs. 250/- per subject within 30 days (one month) from the date of declaration of results. Interested candidates can apply for verification of marks either through On-line mode or Off-line mode as detailed below:

(A) Application of Verification of Marks – On-Line Mode

In case any candidate intends to apply for verification of marks, he/she is encouraged to apply through On-line Services of the Institute as it shall provide the following benefits to the candidates:

(i) Instant receipt of application for verification of marks in the Institute.
(ii) Loss of application in transit is avoided.
(iii) Postal delay, if any, is nil.
(iv) Fee for verification of marks can be paid through credit card/debit card /net banking.
(v) Application for verification shall be disposed off within the minimum period.
(vi) Preparation of Demand draft and dispatching of application through speed post/courier service can be avoided.

(vii) Candidates can confirm the receipt of their application at an early date.

**Procedure for Submitting On-Line Application for Verification of Marks (VOM)**

Candidates shall submit their application for Verification of Marks through on-line Services of the Institute at [www.icsi.edu](http://www.icsi.edu) as per the following steps:

**Step 1:** Login into the Online Services portal

**Step 2:** Click on **Student→My Account** link (as per below screen shot)

![Screen Shot of Online Services Portal](image)

**Step 3:** Click here for **Exam Verification Request** link on Student Details Page

**Step 4:** Choose Request Type and Click on Submit Button

**Step 5:** Press Click button to view the contact details

**Step 6:** Verify the address details. If change in address is required, then follow the below link:

**Students → My Account → Requests → Change of Address**

Click **Confirm** button if address details are correct

**Step 7:** Choose the subjects for which Verification request needs to be generated. Choose the appropriate payment mode and click **Proceed for Payment** Button

**Step 8:** Request ID and Transaction ID will be generated for the request. Click on **Proceed for**
Payment Button

**Step 9:** Already raised request will be disabled. The Approval Time will appear against the Requests which have been approved by the Directorate of Examination.

Candidates may note that the response time for disposal of application for verification of marks is normally two months from the date of confirmation of receipt of online application by the Directorate of Examinations of the Institute. On receipt of the application for verification of marks, the status/outcome will be shown on the Institute’s website: [www.icsi.edu](http://www.icsi.edu) The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.

In case of no change in his/her marks or result position, the candidate can also download a copy of the reply letter instantly from the link given to this effect and no other communication will be sent in this regard. However, in case of any change/revision in marks in any subject(s) and/or result of a particular Module/Stage of Examination, separate communication to that effect will be sent to the candidate concerned through Speed Post.

Candidates should submit their on-line application for Verification of Marks carefully as no change will be entertained after submission of the on-line application.

In case candidates find any difficulty in payment of fees on-line, doubt regarding submission of on-line application for verification of marks, or non-availability of status of receipt of application for verification of marks or outcome of verification of marks on the website or non-receipt of any communication from the Institute regarding verification of marks within **sixty days** of submission of the On-line application, candidates are advised to send an e-mail at: [exam@icsi.edu](mailto:exam@icsi.edu) along with the particulars regarding their application.

Student can check the payment status online from the home page of Online Services. (Please refer below screen shot)
Students may check status by filling Request ID and Transaction ID in the below screen.

(B) Application of Verification of Marks – Off-Line Mode
In case the candidates find any difficulty in submitting their application for verification of marks through online mode, they can apply for the same by submitting the application in the prescribed form given below together with the requisite fee @ Rs. 250/- per subject within 30 days (one month) from the date of declaration of results. The application for seeking verification of marks should invariably include — (i) Name; (ii) Roll
Number; (iii) Registration Number; (iv) Stage of examination; (v) Subject(s) in which verification of marks sought; (vi) Amount of fee paid; (vii) Demand Draft Number, Date, and Drawee's Bank; and (viii) Complete postal address of candidates with Phone/Mobile Number(s) and E-mail ID(s). The amount of fee for verification can be paid either by way of demand draft favouring “The Institute of Company Secretaries of India” payable at New Delhi; or in cash at the Regional/Chapter/Noida Office.

The application for verification of marks duly completed in all respects should be super-scribed “Application for Verification of Marks” and sent within one month from the date of declaration of results, addressed to The Joint Secretary (Exams.), The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA – 201 309 (U.P.). Candidates can also submit their applications at Regional/Chapter/Head Office (Noida). Candidates in their own interest are advised to send the application by Speed/Registered Post or Courier to ensure the receipt of the same at the Institute and may keep the photocopy of the application and demand draft/receipt of application fee for future reference, if any. To facilitate an early reply, candidates are further advised not to club any other query/matter or remittance of fees along with their application for Verification of Marks.

If any student has applied for Verification of Marks and simultaneously applies for providing Inspection and/or supply of Certified Copy (ies), the details should be provided in the application form by ticking the appropriate choice as specified thereunder in this regard.

The response time to candidates’ requests for verification of marks is normally two months from the date of receipt of their applications complete in all respects in the Directorate of Examinations of the Institute. On receipt of the applications in the Directorate of Examinations, the status/outcome of verification of marks will be shown on the Institute’s website: www.icsi.edu and the candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number. In case of no change in his/her marks or result position the candidate can also download a copy of the reply letter instantly from the link given to this effect and no other communication will be sent in this regard. However, in case of any change/revision in marks in any subject(s) and/or result of a particular Module/Stage of Examination, separate communication to that effect will be sent to the candidate concerned through Speed Post. However, if a candidate does not receive any information from the website/communication within sixty days from the date of dispatch of application he/she may send an e-mail at: exam@icsi.edu or write to the Joint Secretary (Exams.) giving relevant details along with the scanned/photo copy of application and demand draft/receipt of application fee.

*Students are advised to enroll for the next session of examination in time without waiting for the outcome of their verification of marks. In case there is change in result, the examination fee paid shall be either refunded or adjusted against future payments.*
APPLICATION FOR VERIFICATION OF MARKS
(To be filled in by the candidate in his/her own handwriting)

Date: ____________

The Joint Secretary (Exams.)
The Institute of Company Secretaries of India
C – 37, Sector 62, Institutional Area
NOIDA – 201 309.

Sub: Company Secretaries Examination, June/ December, 20___
reg. Verification of Marks under Regulation 46(2)

Dear Sir,

I hereby request you to carry out “Verification of Marks” in the following subject(s) of June/December, 20___ Examination under Regulation 46(2) of The Company Secretaries Regulations, 1982:

Stage of Examination: __________________             Roll No.: ____________

Student Registration No.:______________________________

<table>
<thead>
<tr>
<th>PART-A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sl No.</strong></td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
</tr>
<tr>
<td>4.</td>
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<tr>
<td>5.</td>
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<td>6.</td>
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<tr>
<td>7.</td>
</tr>
<tr>
<td>8.</td>
</tr>
<tr>
<td>9.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART-B</th>
</tr>
</thead>
</table>
| Have you applied for providing Inspection and/or supply of Certified Copy (ies) also? YES/NO
(Tick the appropriate choice)

The requisite Verification Fee of Rs._______, i.e., @ Rs. 250/- per subject, has been paid by way of Cash/Demand Draft drawn on ______________________ (Bank Name) favoring "The Institute of Company Secretaries of India" payable at New Delhi, vide No. ___________ dated ____________.

Yours faithfully,

..................................................

(SIGNATURE)

Name: ..............................................

Address for Correspondence: ......................
..........................................................
......................................................PIN: ......................
Mobile No. : ..........................................
E-mail ID: ......................
4. PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY(IES) OF ANSWER BOOK(S) TO STUDENTS

The Institute has been providing the facility of inspection or supply of certified copies of answer book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard. It has been observed that many a times, candidates are found confused with the procedure of inspection of their answer book(s) or getting the certified copies of their evaluated answer book(s). Thus, candidates may understand the procedures followed for inspection and supply of certified copies of answer book(s) as detailed below before they apply for the same:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Inspection of answer books</th>
<th>Supply of certified copies of answer books</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Under Inspection of answer books, candidates can physically inspect the certified true photo copies of their answer books applied for.</td>
<td>In the case of providing certified copies of answer books, the certified true copies of the same in pdf format shall be uploaded on the website of the Institute and candidates can take the print out for their reference.</td>
</tr>
<tr>
<td>2.</td>
<td>Candidates have to apply for seeking inspection of their answer books in the prescribed form. Online submission of forms is not available.</td>
<td>Candidates have to apply for certified copies of answer books in the prescribed form. Online submission of forms is not available.</td>
</tr>
<tr>
<td>3.</td>
<td>The prescribed fee for inspection is ₹450 per subject and is to be paid through Demand Draft drawn in favour of “The Institute of Company Secretaries of India”, payable at New Delhi.</td>
<td>The prescribed fee for supplying certified copies of answer books is ₹500 per subject and is to be paid through Demand Draft drawn in favour of “The Institute of Company Secretaries of India”, payable at New Delhi.</td>
</tr>
<tr>
<td>4.</td>
<td>Before providing inspection to the candidates, the answer book(s) shall be processed as per the prescribed Guidelines in this regard.</td>
<td>Before providing certified copies of answer book(s) to the candidates, the same shall be processed as per the prescribed Guidelines in this regard.</td>
</tr>
<tr>
<td>5.</td>
<td>Candidates have to personally visit ICSI’s Noida office, located at C-37, Sector-62, Institutional Area, Distt- Gautam Budh Nagar, Noida 201309, (U.P.) as per the specified time and date informed to them for inspecting their answer books. They have to carry Institute’s I-card, copy of the E-Admit Card of the relevant session to establish their identity for inspecting their answer books. No other person will</td>
<td>The scanned copy of the answer book(s) in pdf format shall be hosted on the website of the Institute which can be accessed through a secured password. Necessary communication in this regard shall be sent to the candidate concerned through e-mail and SMS. Candidates can take the print out of the scanned certified copies of their answer books for their reference.</td>
</tr>
</tbody>
</table>
be allowed to accompany him/her during the process of inspection.

<table>
<thead>
<tr>
<th>6.</th>
<th>The status/outcome of the application received for providing Inspection of the answer books will be shown on the Institute's website: <a href="http://www.icsi.edu">www.icsi.edu</a>. The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The status/outcome of the application received for supply of certified copies of answer books will be shown on the Institute’s website: <a href="http://www.icsi.edu">www.icsi.edu</a>. The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7.</th>
<th>During inspection of the answer book(s), no queries regarding answers written by the candidates or award of marks shall be entertained. Copy of the answer book(s) shall not be provided to the candidates after the completion of inspection.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Candidates can take the print out of the scanned certified copies of their answer books for their reference from the link given to this effect from the website of the Institute. No photo copies of answer book(s) in physical form shall be dispatched to the candidates. <strong>No queries regarding award of marks shall be entertained by the Institute.</strong></td>
<td></td>
</tr>
</tbody>
</table>

The “Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students” and the format of the application are given below.

**GUIDELINES, RULES AND PROCEDURES FOR PROVIDING INSPECTION AND/OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) TO STUDENTS**

*(As modified by the Examination Committee of the Council at its 148th Meeting held on 14th August, 2013)*

1. These guidelines, rules and procedures for providing inspection and/or supply of certified copy(ies) of answer book(s) to students will be applicable beginning from June, 2013 session of examinations onwards. Under these guidelines, a student can seek inspection and/or supply of certified copy (ies) of his/her evaluated answer book(s).

2. A student who wishes to inspect and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination shall apply on the prescribed application form together with (a) requisite fee; and (b) self-attested photocopy of his/her Admit Card (Roll No.) or Student Identity Card so as to reach the Institute within 45 days from the date of declaration of the result.

3. Fee of Rs. 500 per subject/answer books payable for supply of certified copy(ies) of answer book(s) and Rs.450 per answer book for providing inspection thereof respectively. The fee shall be paid through Demand Draft drawn in favour of “The Institute of Company Secretaries of India”, payable at New Delhi.

4. The envelope containing student’s Application Form, duly completed in all respect,
together with the requisite fee and photocopies of the supporting documents, as mentioned in para 2 above, shall be superscribed “Application for providing Inspection/Supply of Certified Copies of Answer Books” and sent to:

Dr. S K Dixit
Joint Secretary (Exams.)
The Institute of Company Secretaries of India
C-37, Sector 62, Institutional Area,
NOIDA – 201 309.

5. Application Form without requisite fee and supporting documents and complete particulars, as indicated above, shall not be entertained.

6. Before providing inspection and/or supplying certified copy(ies) of answer book(s) to a student on his/her request, if it is noticed that any sub-question/question of his/her answer book(s) has inadvertently remained unevaluated or there is some posting or totalling error, the Institute would rectify such omission and commission and communicate the revised marks/result to the student. However, it may be noted that re-valuation of answers is not permissible under Regulation 46(2).

7. The inspection done and/or certified copies of the answer books supplied to the student shall be for his/her exclusive self-inspection/ personal reference and guidance only.

8. No other person except the student concerned would be allowed to inspect his/her answer book(s) on the designated date and time as communicated by the Institute. Similarly, on receipt of certified copy (ies) of the answer book(s), the applicant student shall be the sole custodian of it and he/she shall not part with the custody/possession of the same and shall not use the same for any other purpose(s).

9. If any error is found at any point of time as provided in para 6 above, the Institute shall have suo motu power to rectify the same.
APPLICATION FORM FOR PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S)

(Before filling-up this form, please go through the Guidelines, Rules and Procedures)

Dr. S. K. Dixit
Joint Secretary (Exams.)
The Institute of Company Secretaries of India
C – 37, Sector-62, Institutional Area
NOIDA – 201 309 (UP)

Dear Sir,

I, the undersigned, request you to provide me inspection/certified copy(ies) of my answer book(s) as per details given below:

PART-A

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of Student</td>
</tr>
<tr>
<td>2.</td>
<td>Student Regn. No.</td>
</tr>
<tr>
<td>3.</td>
<td>Complete Correspondence Address</td>
</tr>
<tr>
<td></td>
<td>PIN CODE:</td>
</tr>
<tr>
<td></td>
<td>MOBILE:</td>
</tr>
<tr>
<td>4.</td>
<td>E-mail id</td>
</tr>
<tr>
<td>5.</td>
<td>Specify your request for: (by ticking(√) the appropriate box)</td>
</tr>
<tr>
<td></td>
<td>Providing inspection of my answer book(s)</td>
</tr>
<tr>
<td></td>
<td>Supply of certified copy(ies) of my answer book(s)</td>
</tr>
</tbody>
</table>

6. Details about appearance in the subjects of examination for which copy(ies) of answer book(s) is/are requested

<table>
<thead>
<tr>
<th>Stage &amp; Session of Exam.</th>
<th>Roll No.</th>
<th>Name of the Subject(s)</th>
<th>Marks Obtained</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Details of fee remitted: Rs.500 per subject/answer book for supply of certified copy(ies); and Rs. 450 per answer book for seeking inspection.

<table>
<thead>
<tr>
<th>Demand Draft No.</th>
<th>Date</th>
<th>Name of the Issuing Bank</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PART-B

Have you applied for Verification of Marks also?  YES / NO

(Tick the appropriate choice)

I have read the prescribed guidelines, rules and procedures and the same are acceptable to me.

My Email-ID, Mobile Number and Correspondence Address are the same as registered on my student's portal of ICSI.

I hereby undertake that I am a bona fide student of the Institute and the above answer book(s) belong to me. For this purpose, I am enclosing self-attested photocopy of my Admit Card (Roll No.)/Student Identity Card issued to me by the Institute. In case, any particulars or statement is found to be false, the Institute may take appropriate action against me, as deemed fit.

Yours faithfully,

_________________
(Signature)

Place: _______________
Date: _______________
Name: _____________________________

5. CONDUCT OF JUNE, 2016 EXAMINATIONS

**NOTES:**

1. Guntur-Amaravati (Andhra Pradesh); Jalgaon (Maharastra); Jamnagar (Gujarat); and Sagar (Madhya Pradesh) are on Experimental Basis.

2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.

3. Please note that no request for change of examination venue will be entertained in respect of a particular city, where multiple examination venues exist.

6. **TIME-TABLE & PROGRAMME FOR JUNE, 2016 EXAMINATIONS**

<table>
<thead>
<tr>
<th>Date and Day</th>
<th>Professional Programme (Old Syllabus)</th>
<th>Executive Programme</th>
<th>Professional Programme (New Syllabus)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.06.2016</td>
<td>Company Secretarial Practice (Module – I)</td>
<td>Cost and Management Accounting (Module-I)* OMR Based</td>
<td>Advanced Company Law and Practice (Module – I)</td>
</tr>
<tr>
<td>02.06.2016</td>
<td>Drafting, Appearances and Pleadings (Module-I)</td>
<td>Tax Laws and Practice (Module-I)* OMR Based</td>
<td>Secretarial Audit, Compliance Management and Due Diligence (Module – I)</td>
</tr>
<tr>
<td>03.06.2016</td>
<td>Financial, Treasury and Forex Management (Module-II)</td>
<td>Industrial, Labour and General Laws (Module-II)* OMR Based</td>
<td>Corporate Restructuring, Valuation and Insolvency (Module – I)</td>
</tr>
<tr>
<td>04.06.2016</td>
<td>Corporate Restructuring and Insolvency (Module-II)</td>
<td>NO EXAMINATION</td>
<td>Information Technology and Systems Audit (Module – II)</td>
</tr>
<tr>
<td>05.06.2016</td>
<td>NO EXAMINATION</td>
<td>NO EXAMINATION</td>
<td>NO EXAMINATION</td>
</tr>
<tr>
<td>06.06.2016</td>
<td>Strategic Management, Alliances and International Trade (Module-III)</td>
<td>Company Law (Module-I)</td>
<td>Financial, Treasury and Forex Management (Module – II)</td>
</tr>
<tr>
<td>07.06.2016</td>
<td>Advanced Tax Laws and Practice (Module-III)</td>
<td>Economic and Commercial Laws (Module-I)</td>
<td>Ethics, Governance and Sustainability (Module – II)</td>
</tr>
<tr>
<td>08.06.2016</td>
<td>NO EXAMINATION</td>
<td>Company Accounts and Auditing Practices (Module-II)</td>
<td>Advanced Tax Laws and Practice (Module – III)</td>
</tr>
<tr>
<td>09.06.2016</td>
<td>Due Diligence and Corporate Compliance Management (Module-IV)</td>
<td>Capital Markets and Securities Laws (Module-II)</td>
<td>Drafting, Appearances and Pleadings (Module – III)</td>
</tr>
<tr>
<td>10.06.2016</td>
<td>Governance, Business Ethics and Sustainability (Module-IV)</td>
<td>NO EXAMINATION</td>
<td>Elective 1 out of below 5 subjects (Module – III)</td>
</tr>
</tbody>
</table>

*(The three papers, i.e., (i) Cost and Management Accounting; (ii) Tax Laws and Practice; and (iii) Industrial, Labour and General Laws to be held in OMR Mode on 1st, 2nd and 3rd June, 2016 respectively)*
7. ANNOUNCEMENT REGARDING ‘MERIT SCHOLARSHIP’ AND ‘MERIT-CUM-MEANS ASSISTANCE’ IN RESPECT OF DECEMBER, 2015 EXAMINATIONS

ATTENTION STUDENTS APPEARED IN DECEMBER, 2015 EXAMINATIONS

The Institute awards “Merit Scholarships” and “Merit-cum-Means Assistance” to students for pursuing Executive Programme and Professional Programme on the basis of their meritorious performance in the examinations and on merit-cum-need basis on their passing Foundation Programme and Executive Programme examinations respectively, as per the criteria stipulated under the “Merit Scholarship (Company Secretaryship Course) Scheme, 1983” and “Merit-cum-Means Assistance (Company Secretaryship Course Scheme), 1983”.

MERIT SCHOLARSHIP

In pursuance of para 7 of the “Merit Scholarships (Company Secretaryship Course) Scheme, 1983, 25 numbers of scholarships are awarded each for Executive Programme and Professional Programme Course per session only to registered students, purely in order of merit, from amongst the candidates who appeared and passed in all the subjects of their respective examination, at first attempt, in one sitting, without claiming exemption in any subject, on all-India basis and subject to fulfilling other terms and conditions as stipulated in the said scheme.

Accordingly, students who pass the Foundation Programme/Executive Programme Examination in December, 2015 and fulfill the conditions prescribed under the guidelines are eligible for award of Scholarship.

MERIT-CUM-MEANS ASSISTANCE

In pursuance of para 8 of the “Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983”, 25 numbers of financial assistance are awarded each for Executive Programme and Professional Programme Course per session only to registered students. According to the scheme, a candidate has to apply in the prescribed form which can be downloaded from Institute’s website: www.icsi.edu OR obtained from the Institute free of cost by sending a self addressed stamped envelope, and submit his/her application within the specified date as notified from time to time. Any candidate applying for financial assistance should have passed the Foundation Programme/Both the Modules of Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject. If the candidate is employed or having an independent source of income, in that case his/her income should not be more than Rs. 2, 40,000 per annum and if he/she is dependent on his/her parents/guardian/spouse, then the combined income from all sources should not be more than Rs. 3, 60,000 per annum and also subject to fulfilling other terms and conditions as stipulated in the said scheme.

A separate notification inviting applications for award of “Merit-cum-Means Assistance” is being published elsewhere in this issue.
8. NOTIFICATION FOR INVITING APPLICATIONS FOR ‘MERIT-CUM-MEANS ASSISTANCE’ IN RESPECT OF INSTITUTE’S DECEMBER, 2015 EXAMINATIONS

NOTIFICATION

ICSI/CS/08/2016

MERIT-CUM-MEANS ASSISTANCE SCHEME, 1983

In pursuance of para 13 of the “Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983”, as amended upto 9th April, 2015, applications are invited to reach the Institute in the prescribed form on or before 25th May, 2016 for award of 25 numbers of financial assistance each for pursuing Executive Programme and Professional Programme of the “company secretaryship” from students who fulfill the eligibility criteria laid down under the said scheme.

According to the scheme, a candidate applying for assistance should have passed Foundation Programme or Both Modules of the Executive Programme examination without exemption in any paper, at one sitting, in the first attempt in December, 2015 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.2,40,000/- per annum and if he/she is dependent on his/her parents/guardian/spouse whether partially or wholly, the combined gross income from all sources should not be more than Rs.3,60,000/- per annum.

Prescribed application form together with a copy of the Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983 can be downloaded from the Institute’s Website www.icsi.edu under Examination Section or obtained by post from the Institute free of cost by sending a self-addressed envelope of 23 cms. x 11 cms. size duly affixed with postage stamp worth Rs.10/-.

Applications not made on the prescribed forms and/or without supporting documents, incomplete applications, applications not fulfilling the eligibility criteria laid down under the scheme or applications not reaching the Institute on or before 25th May, 2016 are liable to be rejected.

BY ORDER OF THE COUNCIL

New Delhi – 110 003.

Dated, the 21st January, 2016

Mamta Binani
(CS MAMTA BINANI)
PRESIDENT

DIRECTORATE OF EXAMINATIONS
C-37, Sector-62, Institutional Area, Noida-201 309
Tel: 0120-4264470/2401512 Fax: 0120-2401513 Email: exam@icsi.edu
Headquarters ICSI House, 27, Institutional Area, Lodi Road, New Delhi 110 003
Tel: 011-4150 4444, 4534 1000 Fax: +91-11-2462 6777 Email: info@icsi.edu Website: www.icsi.edu
9. LIST OF STUDENTS AWARDED MERIT SCHOLARSHIP IN RESPECT OF JUNE, 2015 EXAMINATIONS

NOTIFICATION

No. ICSI/ 10/2016

In pursuance of para 11 of the “Merit Scholarship (Company Secretaryship Course) Scheme 1983”, the following students have been awarded ‘Merit Scholarships’ for the Executive Programme and Professional Programme examinations on the basis of their meritorious performance in the Foundation Programme and Executive Programme Examinations of ‘company secretaryship’ held in June, 2015:

FOR EXECUTIVE PROGRAMME

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the student</th>
<th>Registration No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SHRUTI MANISH DESAI</td>
<td>440352141/08/2015</td>
</tr>
<tr>
<td>2</td>
<td>KARTIHI MAHESH TULASKAR</td>
<td>440341067/08/2015</td>
</tr>
<tr>
<td>3</td>
<td>RAVI RAJENDRA JALAN</td>
<td>440329922/07/2015</td>
</tr>
<tr>
<td>4</td>
<td>AMBARISH DEEPAK SHINTE</td>
<td>440340613/08/2015</td>
</tr>
<tr>
<td>5</td>
<td>PRATYUSH JYOTI SARMAR</td>
<td>440347536/08/2015</td>
</tr>
<tr>
<td>6</td>
<td>DHAVAL DHIRAJBHAI CHAUDHARI</td>
<td>440347334/08/2015</td>
</tr>
<tr>
<td>7</td>
<td>SAIF ALI</td>
<td>240422333/08/2015</td>
</tr>
<tr>
<td>8</td>
<td>ABHIJAT NARESH JUMANI</td>
<td>340197017/08/2015</td>
</tr>
<tr>
<td>9</td>
<td>MITALI MUKUND KULKARNI</td>
<td>440341460/08/2015</td>
</tr>
<tr>
<td>10</td>
<td>HAKIMUDDIN HAKIMI</td>
<td>440331266/07/2015</td>
</tr>
<tr>
<td>11</td>
<td>SWETA SINGH</td>
<td>140148781/06/2015</td>
</tr>
<tr>
<td>12</td>
<td>SURAJ MAHESHLAL POPTANI</td>
<td>440329111/07/2015</td>
</tr>
<tr>
<td>13</td>
<td>NEHA AGARWAL</td>
<td>140145601/08/2015</td>
</tr>
<tr>
<td>14</td>
<td>PRIYAM MITTAL</td>
<td>240436763/08/2015</td>
</tr>
<tr>
<td>15</td>
<td>V. RANI KUMAR</td>
<td>340201769/08/2015</td>
</tr>
<tr>
<td>16</td>
<td>DEEPSHISHA RAKESH MISHRA</td>
<td>440332597/07/2015</td>
</tr>
<tr>
<td>17</td>
<td>HARSHITA SARAF</td>
<td>240414764/07/2015</td>
</tr>
<tr>
<td>18</td>
<td>SHIVANGI SHARMA</td>
<td>240429442/08/2015</td>
</tr>
<tr>
<td>19</td>
<td>SNEHA RANA</td>
<td>240423027/08/2015</td>
</tr>
<tr>
<td>20</td>
<td>ANUSHA JAIN</td>
<td>440366752/08/2015</td>
</tr>
<tr>
<td>21</td>
<td>PRATHAMESH ARUN NERULKER</td>
<td>440348766/08/2015</td>
</tr>
<tr>
<td>22</td>
<td>SAIRAM ANKUSH MAJGAONKAR</td>
<td>440352402/08/2015</td>
</tr>
<tr>
<td>23</td>
<td>SARDA PRACHI BHARAT</td>
<td>450344450/08/2015</td>
</tr>
<tr>
<td>24</td>
<td>SHRUTI TEKRIWAL</td>
<td>240336742/08/2015</td>
</tr>
<tr>
<td>25</td>
<td>S. SAI GAYATRI</td>
<td>340186872/07/2015</td>
</tr>
<tr>
<td>26</td>
<td>PRANAV K R</td>
<td>340197649/08/2015</td>
</tr>
<tr>
<td>27</td>
<td>NANDINI MENON</td>
<td>340189862/07/2015</td>
</tr>
<tr>
<td>28</td>
<td>GIBIN MATHEW JOY</td>
<td>440332024/07/2015</td>
</tr>
<tr>
<td>29</td>
<td>SHWETA ASHOK BORATE</td>
<td>440333658/07/2015</td>
</tr>
<tr>
<td>30</td>
<td>AMIT BHADUR/RAHUL RAJWANI</td>
<td>440374650/08/2015</td>
</tr>
<tr>
<td>31</td>
<td>ROHIT SURESH KULKARNI</td>
<td>440329167/07/2015</td>
</tr>
</tbody>
</table>

Contd.2...
### FOR PROFESSIONAL PROGRAMME

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the student</th>
<th>Registration No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>ETI AGARWAL</td>
<td>2403048488/08/2014</td>
</tr>
<tr>
<td>2.</td>
<td>SALOMI SHAILENDO NAGARSETH</td>
<td>440201243/07/2014</td>
</tr>
<tr>
<td>3.</td>
<td>SAKSHI JAIN</td>
<td>240112594/08/2013</td>
</tr>
<tr>
<td>4.</td>
<td>SURYANSH AGARWAL</td>
<td>240279842/07/2014</td>
</tr>
<tr>
<td>5.</td>
<td>CHINTAN SUDHIRKUMAR SHAH</td>
<td>440228076/08/2014</td>
</tr>
<tr>
<td>6.</td>
<td>SHUBHAM MAHESHWARI</td>
<td>240306119/08/2014</td>
</tr>
<tr>
<td>7.</td>
<td>RITU AILANI</td>
<td>440133034/02/2014</td>
</tr>
<tr>
<td>8.</td>
<td>CHINMAY ARVIND BAGAITKAR</td>
<td>440229365/08/2014</td>
</tr>
<tr>
<td>9.</td>
<td>NEHAL KIRAN APTE</td>
<td>440226460/08/2014</td>
</tr>
<tr>
<td>10.</td>
<td>SHRAVAN RAGHURAM RAO</td>
<td>340113947/08/2014</td>
</tr>
<tr>
<td>11.</td>
<td>PRIYA MANIKANDAN</td>
<td>340900520/07/2014</td>
</tr>
<tr>
<td>12.</td>
<td>ANURAG KOTHARI</td>
<td>140914167/07/2014</td>
</tr>
<tr>
<td>13.</td>
<td>RAMANI NVS</td>
<td>3409573/07/2014</td>
</tr>
<tr>
<td>14.</td>
<td>JUGAL RAJKUMAR Doshi</td>
<td>440103955/12/2013</td>
</tr>
<tr>
<td>15.</td>
<td>ISHA MANISH SHAH</td>
<td>440234922/08/2014</td>
</tr>
<tr>
<td>16.</td>
<td>HAKSH GUPTA</td>
<td>240304402/08/2014</td>
</tr>
<tr>
<td>17.</td>
<td>ANAHITA MEHERNOSH NAZIR</td>
<td>44016862/05/2014</td>
</tr>
<tr>
<td>18.</td>
<td>ARPITA MAHESHWARI</td>
<td>440187694/06/2014</td>
</tr>
<tr>
<td>19.</td>
<td>KARTHIK RAMANATHAN</td>
<td>340112303/08/2014</td>
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<tr>
<td>20.</td>
<td>MAYANK MOHATA</td>
<td>140065112/02/2014</td>
</tr>
<tr>
<td>21.</td>
<td>POONAM JAIN</td>
<td>140104245/08/2014</td>
</tr>
<tr>
<td>22.</td>
<td>RISHAB RAMESH Doshi</td>
<td>450034281/06/2013</td>
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<td>23.</td>
<td>KHUSHBOO GAJWANI</td>
<td>240301576/08/2014</td>
</tr>
<tr>
<td>24.</td>
<td>GANESH S</td>
<td>350097873/07/2013</td>
</tr>
<tr>
<td>25.</td>
<td>BABLU SINGH</td>
<td>440238712/08/2014</td>
</tr>
</tbody>
</table>

**BY ORDER OF THE COUNCIL.**

( CS MAMTA BINANI )
THE PRESIDENT

File No. 207: Exams/2015
NEW DELHI - 110 003.

Dated the 10th February, 2016

---

**DIRECTORATE OF EXAMINATIONS**
C-37, Sector-62, Institutional Area, NOIDA (U.P.) 201 309
tel: 0120-4264470/7012-2401512 fax: 0120-2407513 email: exam@icsi.edu

Headquarters: KSI House, 22, Institutional Area, Lodhi Road, New Delhi 110 003.
tel: 011-4150 4444, 4534 1000 fax: +91-11-2452 6727 email: info@icsi.edu website: www.icsi.edu
10. LIST OF STUDENTS AWARDED ‘MERIT-CUM-MEANS ASSISTANCE’ IN RESPECT OF JUNE, 2015 EXAMINATIONS

No. ICSI/09/2016

In accordance with the “Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983”, as in force, the following students have been selected for award of “Merit-cum-Means Assistance” for Executive Programme and Professional Programme on the basis of results of Foundation Programme and Executive Programme Examinations, June, 2015 and fulfilling the eligibility criteria:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Student</th>
<th>Student Regn. No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOR EXECUTIVE PROGRAMME</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Mr. Harsh Mahendra Vira</td>
<td>440328797/07/2015</td>
</tr>
<tr>
<td>2.</td>
<td>Mr. Nalis Ahamed Shaikh</td>
<td>440328849/07/2015</td>
</tr>
<tr>
<td>3.</td>
<td>Mr. Prem Kumar Kankette</td>
<td>340187975/07/2015</td>
</tr>
<tr>
<td>4.</td>
<td>Ms. Ankita Thakur</td>
<td>140143526/07/2015</td>
</tr>
<tr>
<td>5.</td>
<td>Ms. Niral Jhamad</td>
<td>240432339/08/2015</td>
</tr>
<tr>
<td>7.</td>
<td>Mr. Shalin Tiwari</td>
<td>440360570/08/2015</td>
</tr>
<tr>
<td>8.</td>
<td>Ms. Salija Sabeer</td>
<td>340193206/08/2015</td>
</tr>
<tr>
<td>10.</td>
<td>Ms. Abhilaash Goyal</td>
<td>240446320/08/2015</td>
</tr>
</tbody>
</table>

| FOR PROFESSIONAL PROGRAMME |
| 1.      | Mr. Ashish Peet            | 240306958/08/2014 |
| 2.      | Mr. Muhammad Rishwan T     | 450000632/07/2014 |
| 3.      | Ms. Sampa Binod Sharma     | 440185541/07/2014 |
| 4.      | Mr. Krishna Gupta          | 240221329/02/2014 |
| 5.      | Mr. Paanam Amarjit Singh   | 140101356/08/2014 |
| 6.      | Mr. Aitha Sairam           | 340117403/08/2014 |
| 7.      | Mr. Viraj Dhanraj Mehta    | 440193004/07/2014 |

BY ORDER OF THE COUNCIL

Mamta Binani

THE PRESIDENT

File No. 205: Exams: J-2015
New Delhi - 110003
Dated the 10th February, 2016

DIRECTORATE OF EXAMINATIONS
C-37, Sector-62, Institutional Area, NODA (U.P.) 201 309
Tel: 0120-4264447/9102-2401512 Fax: 0120-2401512 email: exam@icsi.edu
Headquarters: ICICI House, 72, Institutional Area, Indirapuram, New Delhi - 110 033
Tel: 011-2462-3727 Fax: 91-11-2462-3728 email: info@icsi.edu website: www.icsi.edu
11. **GRANT OF FACILITY OF WRITER’S HELP/EXTRA TIME TO PHYSICALLY DISABLED CANDIDATES IN CS JUNE, 2016 EXAMINATIONS**

Any physically disabled student having a minimum of 40% physical disability or deformity of permanent nature and who wishes to seek writer’s help and/or extra time for the purpose of appearing or writing Company Secretaries **June, 2016** examination should make a **separate written request** therefor mentioning complete details about his/her Name, Student Registration No., Complete Postal Address, Mobile Number, E-mail id, specifying nature and extent (in % term) of his/her permanent disability, etc., to **The Joint Secretary (Exams.), The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA – 201309 (U.P.)** in addition to submitting his/her enrolment application for appearing in the examination together with the following supporting documents:

(i) Disability Certificate issued by the Medical Board/Head of Deptt. or Sr. Medical Officer (Specialists) of a Central or State Govt. Hospital certifying the nature (permanent or temporary) and percentage of disability, and its duration affecting his/her writing ability and/or the normal physical functions; and

(ii) Letter of Permission issued to him/her by Sr. Secondary Board/University and/or any other professional/educational examining body, such as – University, UPSC, SSC, State Public Service Commission, Institute of Chartered Accountants of India, Institute of Cost Accountants of India, etc., granting him/her such assistance for appearing or writing the examinations.

Please note that even the physically disabled students, who had earlier been granted facility of Writer’s Help/Extra Time in the previous examination and wish to avail of such concession or assistance for writing the ensuing **June, 2016** examinations are required to apply afresh giving reference of such facility granted in the past and making a separate application to **The Joint Secretary (Exams.), The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA – 201309 (U.P.)** before the last date for submission of enrolment application for **June, 2016 examination**. The application for grant of Writer’s Help/Extra Time should not be clubbed with any other query or correspondence.

It is clarified that in case of disablement of temporary nature and injuries like, fracture in the arm, forearm or dislocation of a shoulder, elbow, wrist or any other illness, etc., the candidates are not eligible to seek any concession or assistance of writer/extra time.

**Intimation about grant of Writer’s Help/Extra Time is normally sent 15-20 days before the commencement of each examination.**
12. WARNING AGAINST UNFAIR MEANS – DECEMBER, 2015 EXAMINATION

While considering matters concerning conduct of Institute’s December, 2015 Examinations, the Examination Committee of the Council of the Institute found the following Seven candidates guilty of adopting of unfair means:

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Roll Number</th>
<th>Student Registration Number</th>
<th>Stage of Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>418742</td>
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<tr>
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<td>444230</td>
<td>240074691/02/2013</td>
<td>Executive Programme</td>
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<td>496277</td>
<td>421290888/08/2012</td>
<td>Executive Programme</td>
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<td>4.</td>
<td>420848</td>
<td>140124517/02/2015</td>
<td>Executive Programme</td>
</tr>
<tr>
<td>5.</td>
<td>456242</td>
<td>250266541/07/2014</td>
<td>Executive Programme</td>
</tr>
<tr>
<td>6.</td>
<td>513216</td>
<td>221360756/02/2012</td>
<td>Professional Programme (N/S)</td>
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<td>7.</td>
<td>541445</td>
<td>340015230/02/2013</td>
<td>Professional Programme (N/S)</td>
</tr>
</tbody>
</table>

Accordingly, the Committee – (a) cancelled the results of the candidates in respect of their appearances in December, 2015 examinations; and/or (b) debarred them from appearing in the next session(s) of examination i.e. June, 2016.

The Committee further observed that such an unbecoming behaviour was not befitting the aspirants intending to join the profession of ‘Company Secretaryship’ and, therefore, any such attempt to indulge in unfair practice by the examinee(s) shall be viewed seriously.

Sd/-
(Dr. S K Dixit)
Joint Secretary
13. ANNOUNCEMENT - VERIFICATION OF MARKS, DECEMBER 2015 EXAMINATIONS

ATTENTION STUDENTS

VERIFICATION OF MARKS OF COMPANY SECRETARIES EXAMINATIONS – DECEMBER, 2015

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek “Verification of Marks” in any subject(s) of CS examination within 30 days from the date of declaration of results. The interested candidates can apply for verification of marks either through on-line or off-line mode as per prescribed procedure with requisite fee @ Rs. 250 per subject.

To optimize the use of on-line mode of payment, candidates are advised to submit their request/s through on-line mode for quicker and hassle-free response. The on-line facility for applying for Verification of Marks will be operative from Friday, the 26th February, 2016 from 08:00 hrs and will be valid till Saturday, the 26th March, 2016 up to 23:59 hrs.

In case any candidate wishes to apply for Verification of Marks through off-line mode, he/she can download the Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post.

The last date for submitting applications for Verification of Marks either through on-line or off-line mode is 26th March, 2016.

The procedure for submitting application for Verification of Marks is hosted on the website of the Institute under ‘Students’ corner and Examination Section at the following link:

https://www.icsi.edu/Docs/Website/Verification_of_Marks_of_CS_Exam_24082015.doc

JOINT SECRETARY
DIRECTORATE OF EXAMINATIONS
ANNOUNCEMENT-PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY(IES) OF ANSWER BOOK(S) TO THE STUDENTS-DECEMBER 2015

ATTENTION STUDENTS

PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY(IES) OF ANSWER BOOK(S) OF DECEMBER, 2015

The Institute has been providing the facility of inspection or supply of certified copies of answer book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard.

A candidate who wishes to inspect (by visiting ICSI office at Noida) and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination, should apply in the prescribed form **within 45 days from the date of declaration of the result, i.e., up to Saturday, April 9, 2016.**

The prescribed fee for **supply of certified copy (ies) of answer book(s) is Rs. 500/- per subject and Rs. 450/- per subject for providing inspection.** The requisite fee is to be paid through Demand Draft drawn in favour of “The Institute of Company Secretaries of India”, payable at New Delhi.

Interested candidates can download the prescribed Application Form from the website of the Institute and send the same duly filled in along with the requisite fee through Speed/Registered Post.

The "Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students" are hosted on the website of the Institute under ‘Students’ corner and Examination Section at the following link: [https://www.icsi.edu/portals/0/Guidelines_Rules_And_Procedures_for_providing_Inspectionor_Supply_of_Certified_Copies_Application_form.pdf](https://www.icsi.edu/portals/0/Guidelines_Rules_And_Procedures_for_providing_Inspectionor_Supply_of_Certified_Copies_Application_form.pdf)

JOINT SECRETARY
DIRECTORATE OF EXAMINATIONS
15. ANNOUNCEMENT: OPENING OF NEW EXAMINATION CENTRES

ATTENTION STUDENTS

NEW EXAMINATION CENTRES
FOR CS EXECUTIVE AND PROFESSIONAL EXAMINATION - JUNE, 2016

The Institute is pleased to announce opening of new Examination Centres at the following cities purely on an experimental basis w.e.f. June, 2016 session of examinations onwards:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>City &amp; State</th>
<th>Centre Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>GUNTUR-AMARAVATI (ANDHRA PRADESH)</td>
<td>322</td>
</tr>
<tr>
<td>2</td>
<td>JALGAON (MAHARASTRA)</td>
<td>432</td>
</tr>
<tr>
<td>3</td>
<td>JAMNAGAR (GUJARAT)</td>
<td>433</td>
</tr>
<tr>
<td>4</td>
<td>SAGAR (MADHYA PRADESH)</td>
<td>434</td>
</tr>
</tbody>
</table>

Accordingly, candidates can opt for new examination centre at the aforesaid city(ies) while enrolling for June, 2016 examinations.

16. ALL INDIA RANK LIST - JUNE, 2015
<table>
<thead>
<tr>
<th>S. NO.</th>
<th>RANK</th>
<th>NAME OF THE CANDIDATE</th>
<th>ROLL NO</th>
<th>REGISTRATION NO</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>ETI AGARWAL</td>
<td>403579</td>
<td>240304848/08/2014</td>
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<td>2</td>
<td>SALOMI SHAILENDRA NAGARSETH</td>
<td>434567</td>
<td>440201243/07/2014</td>
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<tr>
<td>3</td>
<td>3</td>
<td>SAKSHI JAIN</td>
<td>379797</td>
<td>240112594/08/2013</td>
</tr>
<tr>
<td>4</td>
<td>3</td>
<td>DIVESH KUMAR GUPTA</td>
<td>404038</td>
<td>240311006/08/2014</td>
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<tr>
<td>5</td>
<td>3</td>
<td>SURYANSH AGARWAL</td>
<td>405239</td>
<td>240279842/07/2014</td>
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<td>6</td>
<td>4</td>
<td>CHINTAN SUDHIRKUMAR SHAH</td>
<td>425226</td>
<td>440228076/08/2014</td>
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<tr>
<td>7</td>
<td>5</td>
<td>SHUBHAM MAHESHWARI</td>
<td>381263</td>
<td>240306119/08/2014</td>
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<td>8</td>
<td>6</td>
<td>RITU AILANI</td>
<td>449949</td>
<td>440133034/02/2014</td>
</tr>
<tr>
<td>9</td>
<td>7</td>
<td>CHINMAY ARVIND BAGAITKAR</td>
<td>445051</td>
<td>440229365/08/2014</td>
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<td>10</td>
<td>8</td>
<td>NEHAL KIRAN APTE</td>
<td>449133</td>
<td>440226460/08/2014</td>
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<tr>
<td>11</td>
<td>9</td>
<td>SHRAVAN RAGHURAM RAO</td>
<td>420226</td>
<td>340113942/08/2014</td>
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<td>12</td>
<td>10</td>
<td>MATTA AKSHAY KUMAR</td>
<td>422866</td>
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<tr>
<td>13</td>
<td>11</td>
<td>ANURAG KOTHARI</td>
<td>375995</td>
<td>140091416/07/2014</td>
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<tr>
<td>14</td>
<td>11</td>
<td>ASHISH PEETY</td>
<td>381702</td>
<td>240306958/08/2014</td>
</tr>
<tr>
<td>15</td>
<td>11</td>
<td>PRIYA MANIKANDAN</td>
<td>413907</td>
<td>340090520/07/2014</td>
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<tr>
<td>16</td>
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<td>RAMANI NVS</td>
<td>414895</td>
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<td>JUGAL RAJKUMAR DOSHI</td>
<td>444911</td>
<td>440103955/12/2013</td>
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<tr>
<td>18</td>
<td>14</td>
<td>HARSH GUPTA</td>
<td>392967</td>
<td>240304402/08/2014</td>
</tr>
<tr>
<td>19</td>
<td>14</td>
<td>ISHA MANISH SHAH</td>
<td>432888</td>
<td>440234922/08/2014</td>
</tr>
<tr>
<td>20</td>
<td>15</td>
<td>ANAHITA MEHERNOSH NAZIR</td>
<td>433138</td>
<td>440168621/05/2014</td>
</tr>
<tr>
<td>21</td>
<td>16</td>
<td>ARPITA MAHESHWARI</td>
<td>449946</td>
<td>440182694/06/2014</td>
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<tr>
<td>S. NO.</td>
<td>RANK</td>
<td>NAME OF THE CANDIDATE</td>
<td>ROLL NO</td>
<td>REGISTRATION NO</td>
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<tr>
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</tr>
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<td>22</td>
<td>17</td>
<td>MAYANK MOHATA</td>
<td>373638</td>
<td>140065112/02/2014</td>
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<tr>
<td>23</td>
<td>17</td>
<td>KARTHIK RAMANATHAN</td>
<td>411170</td>
<td>340112303/08/2014</td>
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<tr>
<td>24</td>
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<td>SHAIK MOHAMMAD FAROOK</td>
<td>413899</td>
<td>350018603/12/2013</td>
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<tr>
<td>25</td>
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<td>POONAM JAIN</td>
<td>427039</td>
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<td>26</td>
<td>20</td>
<td>NITIN LODHA</td>
<td>401040</td>
<td>240319606/08/2014</td>
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<td>20</td>
<td>RISHABH RAMESH DOSHI</td>
<td>433388</td>
<td>450034281/06/2013</td>
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<td>KHUSHBOO GAJWANI</td>
<td>393640</td>
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<tr>
<td>29</td>
<td>21</td>
<td>BABLU SINGH</td>
<td>406208</td>
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<td>GANESH S</td>
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<td>22</td>
<td>TANU GARG</td>
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<td>240303905/08/2014</td>
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<td>DARSHIL NIRMAL SHAH</td>
<td>433390</td>
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<tr>
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<td>24</td>
<td>CHINKY CHHABRA</td>
<td>404085</td>
<td>240285646/08/2014</td>
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<tr>
<td>34</td>
<td>25</td>
<td>AAYUSH GARG</td>
<td>374323</td>
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<td>35</td>
<td>25</td>
<td>HIMANSHU MITTAL</td>
<td>430052</td>
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<td>36</td>
<td>25</td>
<td>JYOTI ARUNKUMAR SAWAL</td>
<td>440430</td>
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</tr>
</tbody>
</table>
# ALL INDIA MERIT LIST

List of First 25 Top Rankers who have passed all papers of Professional Programme (N/S) examinations without exemption in any paper, in one sitting, in June, 2015:

**EXAMINATION: PROFESSIONAL PROGRAMME (N/S)**

<table>
<thead>
<tr>
<th>S. NO.</th>
<th>RANK</th>
<th>NAME OF THE CANDIDATE</th>
<th>ROLL NO</th>
<th>REGISTRATION NO</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>AVANI MISHRA</td>
<td>477725</td>
<td>440065321/08/2013</td>
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<td>2</td>
<td>2</td>
<td>SURNAV KALRA</td>
<td>457878</td>
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<td>3</td>
<td>KOMAL TUSHAR SHAH</td>
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<td>ABHISHEK KUMAR AGRAWAL</td>
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<td>KRITIKA JAKHETIYA</td>
<td>485003</td>
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<td>7</td>
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<td>SHASHANK SUSHIL SETHIA</td>
<td>481441</td>
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<tr>
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<td>PANKAJ NATANI</td>
<td>464636</td>
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<td>15</td>
<td>DHANESH JANGID</td>
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<td>YASHIKA RAVINDRA MEHTA</td>
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<td>NAME OF THE CANDIDATE</td>
<td>ROLL NO</td>
<td>REGISTRATION NO</td>
</tr>
<tr>
<td>-------</td>
<td>------</td>
<td>----------------------------------</td>
<td>---------</td>
<td>-----------------</td>
</tr>
<tr>
<td>22</td>
<td>18</td>
<td>MADHURA VIKAS JOSHI</td>
<td>463272</td>
<td>250561315/08/2013</td>
</tr>
<tr>
<td>23</td>
<td>18</td>
<td>RAMYASHRI.S.J</td>
<td>472372</td>
<td>340025679/08/2013</td>
</tr>
<tr>
<td>24</td>
<td>19</td>
<td>DIVYANSH JAIN</td>
<td>467635</td>
<td>240128126/08/2013</td>
</tr>
<tr>
<td>25</td>
<td>20</td>
<td>RANJANI M P</td>
<td>472370</td>
<td>350109505/08/2013</td>
</tr>
<tr>
<td>26</td>
<td>20</td>
<td>NEHA JITENDRA DOSHI</td>
<td>476417</td>
<td>440063709/08/2013</td>
</tr>
<tr>
<td>27</td>
<td>21</td>
<td>KHUSHBOO JITENDRA AGARWAL</td>
<td>484989</td>
<td>450075726/08/2013</td>
</tr>
<tr>
<td>28</td>
<td>22</td>
<td>AKASH AGARWAL</td>
<td>453516</td>
<td>140012012/02/2013</td>
</tr>
<tr>
<td>29</td>
<td>23</td>
<td>KUSHAL VRAJESH PARIKH</td>
<td>476225</td>
<td>440023266/02/2013</td>
</tr>
<tr>
<td>30</td>
<td>23</td>
<td>SANAM KAREEMBHAI SURANI</td>
<td>484993</td>
<td>421350351/08/2012</td>
</tr>
<tr>
<td>31</td>
<td>24</td>
<td>ESHITA JAIN</td>
<td>461179</td>
<td>240118038/08/2013</td>
</tr>
<tr>
<td>32</td>
<td>24</td>
<td>MAYUR SUNIL JAISINGH</td>
<td>483853</td>
<td>450091256/08/2013</td>
</tr>
<tr>
<td>33</td>
<td>25</td>
<td>RITIKA AGRAWAL</td>
<td>484322</td>
<td>451404888/02/2013</td>
</tr>
</tbody>
</table>
**ALL INDIA MERIT LIST**

**LIST OF FIRST 10 TOP RANKERS WHO HAVE PASSED ALL PAPERS OF PROFESSIONAL PROGRAMME (O/S) EXAMINATIONS WITHOUT EXEMPTION IN ANY PAPER, IN ONE SITTING, IN JUNE, 2015:**

**EXAMINATION: PROFESSIONAL PROGRAMME (O/S)**

<table>
<thead>
<tr>
<th>S. NO.</th>
<th>RANK</th>
<th>NAME OF THE CANDIDATE</th>
<th>ROLL NO</th>
<th>REGISTRATION NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>ANUG GAJRAJ SHAH</td>
<td>190805</td>
<td>421311345/08/2012</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>SUKANYA THYAGARAJAN</td>
<td>178643</td>
<td>320768618/11/2011</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
<td>NIKITA BALKRISHNA SAMANT</td>
<td>193273</td>
<td>421303001/08/2012</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>ARPIT JAIN</td>
<td>158599</td>
<td>220939459/08/2010</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
<td>AJAY MITTAL</td>
<td>168480</td>
<td>221473151/08/2012</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>AMBIKA SARAF</td>
<td>157162</td>
<td>120675058/08/2012</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>PAYAL SUBHASH CHAVAN</td>
<td>170996</td>
<td>421068297/09/2011</td>
</tr>
<tr>
<td>8</td>
<td>8</td>
<td>SHRISHTI PANDEY</td>
<td>187274</td>
<td>421333706/08/2012</td>
</tr>
<tr>
<td>9</td>
<td>8</td>
<td>HARSHAD MILIND DESHPANDE</td>
<td>199225</td>
<td>421207308/05/2012</td>
</tr>
<tr>
<td>10</td>
<td>9</td>
<td>ROSHNI SHARMA</td>
<td>170917</td>
<td>221597270/08/2012</td>
</tr>
<tr>
<td>11</td>
<td>9</td>
<td>DEEPA GEHANI</td>
<td>172516</td>
<td>221363953/02/2012</td>
</tr>
<tr>
<td>12</td>
<td>10</td>
<td>EKTA SHARMA</td>
<td>172539</td>
<td>221349858/02/2012</td>
</tr>
</tbody>
</table>
### Status of applicability of various trainings to the students

<table>
<thead>
<tr>
<th>Type of Training</th>
<th>Duration of training</th>
<th>Earlier Training Structure (Applicable to students registered in CS Executive Programme on or before 31.03.14)</th>
<th>Modified Training Structure (Applicable to students registered in CS Executive Programme on or after 01.04.14)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer Training</td>
<td>Seventy Hours</td>
<td>Not Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Student Induction Programme (SIP)</td>
<td>Seven days (to be undergone after taking registration in Executive Programme)</td>
<td>Not Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Executive Development Programme (EDP)</td>
<td>Eight days (to be undergone after passing examinations of Executive Programme)</td>
<td>Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>15 days Academic Programme</td>
<td>(2 days Induction+3 days e-Governance+ 5 days Skill Development+5 days Entrepreneurship)</td>
<td>Applicable on the Students passing Executive Programme Examination on or after 25.06.2015</td>
<td>Applicable on the Students passing Executive Programme Examination on or after 25.06.2015</td>
</tr>
<tr>
<td>Long term internship with specified entities</td>
<td>Fifteen months (after passing Executive Programme)</td>
<td></td>
<td>Three years on registration to Executive Programme; Or</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Two years after passing the Executive Programme; Or</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>One Year after passing the Professional Programme</td>
</tr>
<tr>
<td>Professional Development Programme (PDP)</td>
<td>Twenty four hours</td>
<td>Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Training with specialized agency</td>
<td>Fifteen days (to be undergone after passing examination of Professional Programme)</td>
<td>Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Management Skills Orientation Programme (MSOP)</td>
<td>Fifteen days (to be undergone after completion of all Trainings/Exemption therefrom)</td>
<td>Applicable</td>
<td>Applicable</td>
</tr>
</tbody>
</table>

**Note:** Any student registered in Executive Programme on or before 31.03.14, is eligible for undergoing training as per earlier training structure. However, if he/she wishes, can switch over to modified training structure also. But it is clarified that student opting for switch over from earlier training structure to modified training structure will not get any credit or exemption for any period of training completed by them under the old scheme, i.e., student will not get any exemption for that duration under the modified training scheme.

The modified training scheme starts afresh. For any further clarification, please send e-mail at training@icsi.edu or call to institute’s helpline no. 011-33132333 (from 7 AM to 11 PM)

***
Attention Students!!

CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE FOR STUDENTS


ELIGIBILITY FOR AWARD OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE

A person who –

- is currently registered as a student of the Company Secretaryship course of the Institute;
- has completed at least one group of the Intermediate/Executive Programme Examination of the Company Secretaryship Course, and
- has completed a training of Six months under Regulation 28A of the Company Secretaries Regulations, 1982, which may include skill oriented practical /class room training for two weeks.

PROCEDURE

An eligible student may apply for award of Corporate Compliance Executive Certificate by submitting an application in specified format (available on the website www.icsi.edu), after making payment of a fee of Rs. 2000 (Rupees two thousand only), either in cash (at counters of the Institute across the county) or by way of Demand Draft in favour of ‘The Institute of Company Secretaries of India’ payable at New Delhi.

STATUS OF HOLDER OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE

- The student who is awarded Corporate Compliance Executive Certificate of the Institute shall be entitled to use the descriptive letters “Corporate Compliance Executive”.
- The grant of Certificate of Corporate Compliance Executive Certificate shall not confer on the Corporate Compliance Executive the rights of a member, nor entitle him to claim membership of the Institute.

VALIDITY OF CERTIFICATE

The Corporate Compliance Executive certificate is valid for a period of three years (financial years) and is renewable on completion of four Programme Credit Hours (PCH) every year and payment of requisite fee as the Council may determine from time to time.

OTHER DETAILS

- The student shall have to complete the course of Corporate Compliance Executive Certificate including the training requirements within the registration period.
- The student having awarded the Corporate Compliance Executive Certificate may continue to pursue the regular Company Secretaryship course if he so desires.
- Except to the extent provided in this Chapter IVA (Regulations 28A & 28B) of the Company Secretaries Regulations, 1982 or as decided by the Council from time to time, regulations in Chapter IV and VI relating to ‘Registered Students’ and ‘Examinations’ shall mutatis-mutandis apply to the ‘Corporate Compliance Executive Certificate Course’.
- A student after having awarded the Corporate Compliance Executive Certificate shall secure four Programme Credit Hours (PCH) every year for renewal of Corporate Compliance Executive Certificate.
- There shall be no exemption from training.

Brochure and application form are available at CCEC section on website of the Institute www.icsi.edu. For queries please write at ccec@icsi.edu or contact on phone number 011-45341049.

***
## ICSI - SIRO

**Schedule of Management Skills Orientation Programme [MSOP] for the year 2016**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Schedule</th>
<th>Venue of Programme</th>
<th>Contact</th>
</tr>
</thead>
</table>
| 1     | 14<sup>th</sup> March 2016 to 30<sup>th</sup> March 2016 (excluding Sundays) | ICSI–SIRC House, 9, Wheat Crofts Road, Nungambakkam, Chennai – 34. | Chittra Anantharaman  
Deputy Director  
The Institute of Company Secretaries of India  
Southern India Regional Office  
9, Wheat Crofts Road  
Nungambakkam  
Chennai – 600 034.  
Phones: 044-28279898 / 28268685;9789039071  
Email : siro@icsi.edu |
| 2     | 20<sup>th</sup> June 2016 to 6<sup>th</sup> July 2016 (excluding Sundays) |                                                     |                                                                         |
| 3     | 7<sup>th</sup> September 2016 to 23<sup>rd</sup> September 2016 (excluding Sundays) |                                                     |                                                                         |
| 4     | 21<sup>st</sup> November 2016 to 7<sup>th</sup> December 2016 (excluding Sundays) |                                                     |                                                                         |

The participation fee is Rs. 7500/- [including tea, lunch & cost of e-library subscription for one year]. Outstation participants have to make their own arrangements for Stay.

**MSOP COORDINATOR & DEPUTY DIRECTOR**  
ICSI – SIRO
SUCCESS (don't just wish for it, work for it)

EXEMPLARY OT CLASSES
THROUGH CREATIVE & EFFECTIVE LEARNING

December 2016, Examination

Grab opportunity for attending
Oral Tuition Classes organized by
NIRC-ICSI! for very reasonable fees with all modern facilities,
highly qualified, experienced, renowned &
dedicated faculties

- Scholarship to those who obtained Rank at Northern Region.
- Subject wise special lectures by eminent faculties.
- Facility for participation in Campus Placement for training.
- Facility of Personality Grooming - Participation in Talks on
  Motivation, Public Speaking, Stress Management etc. and
cultural activities.
- Facility of providing crash courses.
- Facility for organising special revisionary batches.

DATE OF COMMENCEMENT
5th April 2016

VENUE:
NIRC-ICSI, 4, PRASAD NAGAR
INSTITUTIONAL AREA,
NEW DELHI-110005
(Walking distance
from Rajendra Place Metro Station)
### The Schedule of the classes is as under

<table>
<thead>
<tr>
<th>STAGE</th>
<th>DIFFERENT BATCH TIMINGS</th>
<th>NO. OF LECTURES</th>
<th>FEE (RS.)</th>
<th>DAYS</th>
</tr>
</thead>
</table>
| Professional Module I | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 120 (40 lectures per subject)             | 8,500/-     | Daily one lecture (one subject) |
| Professional Module II | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 120 (40 lectures per subject)             | 8,500/-     | Daily one lecture (one subject) |
| Professional Module III | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 120 (40 lectures per subject)             | 8,500/-     | Daily one lecture (one subject) |
| Executive Module I   | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 140 (35 lectures per subject)             | 8,000/-     | Daily one lecture (one subject) |
| Executive Module II  | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 105 (35 lectures per subject)             | 7,000/-     | Daily one lecture (one subject) |
| Foundation          | 7.30 AM - 9.30 AM (Batch 1)  
10.00 AM – 12.00 Noon (Batch 2)  
12.00 Noon - 2.00 PM (Batch 3)  
2.30 PM – 4.30 PM (Batch 4)  
4.30 PM – 6.30 PM (Batch 5)     | 120 (30 lectures per subject)             | 7,000/-     | Daily one lecture (one subject) |

### The key features of the classes at NIRC-ICSI:

- Facility of LCD projectors in class rooms.
- Subject wise notes in soft copy may be provided to the students.
- Facility of Library with all latest books.
- Facility of Reading Room.
- Class test will be conducted and performance of the students will be evaluated.
- Guidance to students by expert faculties on giving presentations on varied topics.
- Organization of Parents’ Teachers’ Meet and sharing of progress of the students
- Facility for providing subject wise case study session.
- Facility of Guidance Program by Expert faculties for appearing in examinations
- Facility for providing counselling session for examination pattern and amendment classes.
- Facility of interaction with faculties and senior members to clear the doubts about career prospects
  as Company Secretary
- Facility for providing after class support i.e. after completion of the classes of subject.
- Student will be in touch with the Institute and will be well aware of all the information/developments at the Institute including Training Programs like 15 days academic program, EDIP, PDP etc.
- Competitions like Eloquen, Most Court and Company Law Quiz, SDS etc.
- Opportunity to participate in varied competitions like Essay writing, Drawing/Painting, Debate, Slogan writing etc.
- Facility for knowledge updation - Participation in students’ seminars/conferences/workshops/Industrial visits etc.
- Career & other guidance and direct interaction with the CS fraternity
- Latest update

**NOTE:**
- Each lecture is of two hours duration.
- Admissions on first come first serve basis.
- Commencement of classes is subject to availability of sufficient number of students in each batch.
- Subject wise Coaching is also provided.
- Four hours duration (two subjects per day) and Weekend batches may also be organised
  subject to availability of sufficient number of students in each batch.

Interested students may deposit the fee at NIRC of ICSI, 4, Prasad Nagar Institutional Area, New Delhi-110005 by Demand Draft drawn in favour of the NIRC of the ICSI payable at New Delhi.

For further details please contact: 011-49343600/3009/3021 or email at beena@icsi.edu
E-LIBRARY

ICSI is pleased to inform that in order to facilitate the knowledge grinding and updation of students, ICSI has launched a multi vendor e-library for its students. The student subscriber of the e-library will have access of rich contents i.e. case laws, Bare Acts, Text book, Articles etc. provided by service providers at very affordable rates. The subscription of elibrary is voluntary for the students and the students may subscribe to any e-library at their option. In order to enable that maximum number of students get benefit of e-library, the subscription charges have been capped at Rs. 500/- per annum per subscription.

ONLINE ENGLISH LEARNING PROGRAMME

ICSI is pleased to inform that in order to upgrade the English skills of students, ICSI has launched a multi-vendor Online English Learning Programme for its students. The student subscriber of the Online English Learning Programme will have access of rich contents provided by service providers at very affordable rates. The subscription of Online English Learning Programme is voluntary for the students and the students may subscribe to any Online English Learning Programme at their option. In order to enable that maximum number of students get benefit of Online English Learning Programme, the subscription charges have been capped at Rs. 3000/- per annum per subscription.

ICSI has arranged 7 days trial version of E-library and Online English Learning Programme for students. A student may subscribe to E-library and Online English Learning Programme with or without using the trial version.

The students may subscribe to the E-library and Online English Learning Programme after complete satisfaction. The details are available on ICSI website www.icsi.edu.
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Maninder Deep Cheema, Assistant Professor

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