



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA  
12, SUDDER STREET, KOLKATA – 700 016.**

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## INSTRUCTIONS

1. **MODE OF PAYMENT: Fees are to be paid only by Demand Draft drawn in favour of “THE INSTITUTE OF COST ACCOUNTANTS OF INDIA” payable at KOLKATA. PAYMENT BY MONEY ORDER/INDIAN POSTAL ORDER/CHEQUE WILL NOT BE ACCEPTED. Examination Fees will not be refunded or carried forward under any circumstances.**
2. Application Forms properly filled up and attached with Demand Draft towards Examination Fee should be sent to the ICAI, Kolkata so as to reach the office by 31st March and 30th September for June and December Examinations of the particular year respectively.
3. Examination Application Forms may also be submitted at the ICAI, Kolkata Office by 10th April and 10th October for June and December Examinations respectively with a Late Fee of Rs. 300/- only (**US \$10 for Overseas Candidates**).
4. Only one Demand Draft for the full amount (including Late Fee, if any) should be enclosed with the Application Form. Applications received with more than one Draft will not be accepted. No remittance other than Examination Fees should be sent with the Application Form.
5. Only one Application Form must be filled up given the choice of Group (s). Multiple Applications by the same candidate are liable to be rejected.
6. The address furnished by the student in the application form will be treated as the official communication address for sending Marks Sheet / Certificate etc. and any examination related correspondence.
7. Rates of Requisite Examination Fees have been notified in the Institute’s website & monthly journal “The Management Accountant”. Fees for Overseas candidates must be paid by Demand Draft in US Dollars (\$). For details regarding fees, please contact your nearest Chapter/Coaching Centre or Institute’s Website [www.icmai.in]
8. If a candidate has been allowed the benefit of exemption or carry forward of marks in any subject(s), **such benefit shall stand automatically cancelled if the candidate appears in the subject(s) again.**
9. **A candidate must write in block letters the name of his/her examination centre and the examination centre code in the space provided for in the application form. Overseas centres code: 503 – Dubai, 505 – Bahrain, 506 – Muscat.** For domestic examination centres please follow the Institute website [www.icmai.in].
10. A candidate must write his/her **STUDENT REGISTRATION NUMBER**. Please refer website www.icmai.in for revised 11 digit numbers. **Applications without Registration Number or with wrong Registration Number are liable to be rejected.**
11. A candidate must send his/her application form and remittance in respect of his/her own candidature only.
12. **INCOMPLETE APPLICATIONS FORMS ARE LIABLE TO BE REJECTED.**
13. **REQUEST FOR CHANGE OF CENTRE OR GROUP WILL NOT BE ENTERTAINED UNDER ANY CIRCUMSTANCES.**
14. Examination centres are liable to change and in that case efforts will be made to accommodate the examinees in the nearest centre.
15. Noting of exemption in the examination application form does not entitle the applicant to the exemption in the particular paper(s).the same would be given effect based on the records available with the institute only.
16. Exemption of paper(s) are valid only for 3 consecutive terms of examinations, immediately succeeding the term in which the student had secured exemption in the particular paper(s) by appearance in examination.
17. **THE STUDENTS ARE ADVISED TO GO THROUGH THE “CONDITIONS FOR APPEARING IN EXAMINATION” ISSUED BY THE DIRECTORATE OF STUDIES & STUDENTS WILL NOT BE ALLOWED TO APPEAR FOR EXAMINATION UNLESS ALL CONDITIONS ARE FULFILLED.**
18. The students are advised to keep the photocopy of the Demand Draft and the filled-up Examination Application Form with him/her before sending the same to the Institute for requirement in future for any reference.
19. In case of any difficulty or for any clarification, please contact your nearest Regional Council or Chapter Office or visit the Institute’s Website [www.icmai.in] or contact H.Q. Examination Directorate.
20. Any dispute arising out of matters of Examination shall be subject to jurisdiction of the Calcutta Courts.