

**IN THE HIGH COURT OF TELANGANA AT HYDERABAD****W.P. No. 23223 of 2023****Between:**

Suravarapu Palani Prabhu Teja

... Petitioner

And

Institute of Chartered Accountants of India  
and others

... Respondents

**JUDGMENT PRONOUNCED ON: 18.03.2024****THE HON'BLE MRS JUSTICE SUREPALLI NANDA**

1. Whether Reporters of Local newspapers : Yes  
may be allowed to see the Judgment?
2. Whether the copies of judgment may be : Yes  
marked to Law Reporters/Journals?
3. Whether Their Lordships wish to : Yes  
see the fair copy of the Judgment?

---

**SUREPALLI NANDA, J**

**THE HON'BLE MRS JUSTICE SUREPALLI NANDA****W.P. No. 23223 of 2023****% 18.03.2024****Between:**

Suravarapu Palani Prabhu Teja

... Petitioner

And

Institute of Chartered Accountants of India  
and others

... Respondents

&lt; Gist:

➤ Head Note:

!Counsel for the Petitioner: Mr B.Tata Reddy

^counsel for Respondents: Mr .V.Rajeev Reddy

? Cases Referred:

**HON'BLE MRS JUSTICE SUREPALLI NANDA**

**W.P. No. 23223 of 2023**

**ORDER:**

Heard the Learned counsel Mr. B. Tata Reddy, appearing on behalf of the Petitioner and the Learned counsel Mr. C.V. Rajeeva Reddy appearing on behalf of Respondent Nos.1 to 3.

**2. The petitioner approached this Court seeking prayer as under:**

“to issue a writ, order or direction more particularly one in the nature of writ of mandamus declaring the action of the Respondents in not allowing the Petitioner to appear for the CA-Final Examination to be conducted in November,2023 even though the Petitioner had registered for the articleship on 26.04.2021 much before the cut-off date of 30.04.2021 and allowing the candidates who had registered after the cut-off date by availing the period of extension given under the notification announcement dated 29.04.2021 of Respondent No.2 as illegal, arbitrary, colourable exercise of power, violative of law of equity and equality, violative of Article 14,21 of the Constitution of India while consequently permitting the Petitioner to appear for the exam and declare his result and consequently declaring the notification announcement dated 29.04.2021 of

Respondent No.2 as illegal, arbitrary, colorable exercise of power, violative of law of equity and equality, violative of Article 14,21 of the Constitution of India and to pass such other order(s) as are deemed fit and proper in the interest of justice, equity and good conscience.”

**3. PERUSED THE RECORD :**

**i) The interim orders of this Court dt. 22.08.2023 passed in I.A.No.1 of 2023 reads as under :**

“Notice before admission.

Taking into consideration the specific averments made at Para 12 of the affidavit filed in support of the writ petition that the last date of submission of application is 23.08.2023 and with a late fee of Rs.600 is upto 30.08.2023, the respondents are directed to receive the exam application of the petitioner with the prescribed late fee of Rs.600/-, if the same is applied before 30.08.2023 as per rules pending further orders to be passed in the present writ petition”

**ii) The relevant paras in the counter affidavit filed by Respondent Nos.1 to 4 and in particular, paras 5, 6, 9, 10, 11, reads as under:**

5. It is respectfully submitted that the brief facts of the case are that the Petitioner herein is a student enrolled with the answering Respondent for the CA Final Course. As per Regulation 50 of the Chartered Accountants

Regulations, 1988, a candidate is required to complete the practical training for a period 3 years as an Article Assistant in addition to the other regulatory requirements to enrol as a member of the Institute (Chartered Accountant). It is further submitted that in terms of Regulation 29 D of the Chartered Accountants Regulations, 1988, in order to appear in the CA Final Examinations, a candidate should amongst other requirements, have completed the practical training of 3 years on or before the last day of the month preceding the month in which the Examination is held or has been serving the last six months of his practical training, including excess leave, if any, under Regulation 50 on the first day of the month in which the examination is held. It is submitted that the next CA Final Examination is proposed to be held in the month of November, 2023. Therefore, a candidate should have at least completed 2.5 years of practical training as on 31.10.2023. The relevant provisions of the Chartered Accountants Regulations, 1988 are reproduced below:

**"29D. Admission to Final Examination**

[Applicable to candidates appearing in Final Examination under the syllabus approved by the Council under clauses (ii), (iii) and (iv) of regulation 31]

[(1) No candidate shall be admitted to the Final Examination, unless he-

(i) is registered for the Final Course and has passed both the Groups of the Intermediate Examination held under regulation 28G:

**(ii) has completed the practical training as required for admission as a member at least six months before the 1st day of the month in which the examination is held;**

(iii) has successfully completed advanced Integrated Course on Information Technology and Soft Skills under regulation 51E;

(iv) has passed the self-paced online modules as per regulation 51F; and

(v) has complied with such other requirements in such manner as may be specified by the Council from time to time.

(2) x x x x

#### **50. Period of practical training for an articled assistant**

An articled assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from the appropriate person entitled to issue such a certificate to the effect that he -

(i) has served as an articled assistant for a period of [three years]; or

(ii) has served partly as an articled assistant and partly as an audit assistant for a total period as specified in clause (i) above for which purpose complete eight

months of service as an audit assistant shall be reckoned as six months of training as an articulated assistant, any fraction of a period of less than 8 months as an audit assistant being ignored:

[Provided that a candidate who was registered as an articulated assistant for a period of three years, on or before the commencement of the Chartered Accountants (Amendment) Regulations, 2023, shall be eligible to continue and complete the remaining period of practical training as per the deed of articles executed under these regulations irrespective of any break in the continuity of training.]"

**6.** It is submitted that the petitioner commenced his practical training on 26.04.2021 and as on 1 November, 2023, he would admittedly be completing 900 days of practical training as an Article Assistant which falls short of required Practical training of two years and 6 months as envisaged in the Regulation 29 D as stated in detail hereunder. Therefore, by virtue of Regulation 29 D of the Chartered Accountants Regulations, 1988, he is not eligible for the CA Final Examination to be held in November, 2023.

**9.** It is submitted that the above relaxation in Regulation 29 D was given to those students who could not commence their practical training before the cut-off date i.e. 30.04.2021 as a one-time measure to mitigate the hardship faced by such students due to lockdown/curfew on account of the second wave of

Covid-19 pandemic. It is submitted that the relaxations given in the said announcement is not applicable to the petitioner as he was already registered for the practical training before the cut-off date i.e. 30.04.2021. The Announcement was applicable to only those class of students who were deprived to register for the practical training due to the outbreak of the Covid-19 pandemic. As such, they form a separate class apart from the petitioner. Accordingly, the petitioner cannot claim parity with those students who are differently situated on account of Covid Pandemic prevalent at the relevant time. As the petitioner registered himself for the practical training before the due date and he could have completed the required period of practical training as on the first day of November, 2023 in which month CA Final Examination is proposed to be held but because of the excess leaves taken by him, he is not eligible to appear in the November, 2023 CA Final Examination. It is submitted that though initially the petitioner registered himself for the practical training on 29.04.2021 but after undergoing the for the practical training on practical training for a period of 89 days, he terminated his article-ship and re-registered the article- ship after a gap of 20 day due to which he would not be completing the required period of practical training as prescribed under Regulation 29D of the Chartered Accountants Regulations, 1988. As the petitioner himself is at fault in not re-joining the practical training immediately and



took excess leaves of 20 days, therefore, he cannot be permitted to take advantage of his own lapses.

**10.** It is submitted that the comparison made by the petitioner with those students who could not register themselves due to lockdown/curfew on account of outbreak of Covid-19 pandemic is not permissible in law as both set of people are situated differently and unlike the petitioner, the students already affected by the Covid Pandemic needed to be treated differently as they need some relief. The petitioner cannot be treated at par with other students affected by unprecedented Covid-19 pandemic. It is the settled law that equal treatment to un-equals also offend the Article 14 of the Constitution of India and the excess leaves of 20 days taken by the petitioner in re-registering himself for article-ship for his personal reasons cannot be in any way be compared to the delay caused by the hardships on account of the Covid-19 pandemic to the students who were covered by the Announcement dated 29.04.2021 issued by the Institute.

**11.** It is submitted that the announcement dated 29.04.2021 consists of a reasonable classification and has the nexus with the object sought to be achieved, that is to mitigate the hardships faced by the students who were deprived to register for the article-ship before the cut-off date and by taking recourse to that announcement, the petitioner cannot be permitted to take undue advantage of his own lapses.

**4. The case of the Petitioner, in brief, as per the averments made in the affidavit filed in support of the present writ petition is as follows :**

**i) It is the specific case of the Petitioner that the Petitioner had qualified CA – Inter (2<sup>nd</sup> stage) in January 2021 and had registered for Petitioner’s Articleship Training on 26.04.2021 under CA Smt. Lalitha Bisale and worked at Bangalore for 89 days and got Petitioner’s Articleship Training transfer to Hyderabad as Petitioner was facing hardship due to Covid-19 norms at Bangalore and after Petitioner got Petitioner’s Articleship terminated at Bangalore, Petitioner resumed and continued Petitioner’s Articleship training under CA one Sri P. Sri Goverdhana Reddy at Hyderabad and the Petitioner completed 900 days of the said training on 31.10.2023. The Respondent had issued announcement dt. 05.07.2023 declaring the examination schedule for CA final exam. It is further the case of the Petitioner that when the Petitioner was applying online for the CA Final examination to be conducted in November 2023 an**

error message was shown stating that the Petitioner is not allowed to fill the exam form due to non-compliance of Articleship training requirements. The Petitioner registered for articleship on 26.04.2021 and an impugned announcement dt. 29.04.2021 was issued by Respondent No.2 extending the date of registership for Articleship, by which the Respondents have permitted students who have qualified in November 2020/January 2021 exams to appear in the CA-Final examination conducted in November 2023 even without completing 2.5 years (913 days) of training upto 31.10.2023. It is further the specific case of the Petitioner that despite the Petitioner having passed Petitioner's CA Inter examinations in January 2021 and having registered for Articlehship training on 26.04.2021 and also inspite of having completed more number of days in Articleship than the students who had registered later, the Petitioner had not been permitted to write exam in view of the impugned announcement dt. 29.04.2021 issued by the 2<sup>nd</sup> Respondent. It is further the case of the Petitioner that the impugned announcement dt.

29.04.2021 should be made applicable to all the students who have passed in November/January 2021 CA-Inter exams and not just the students who have registered after 30.04.2021. When the Petitioner addressed a mail in this regard to Respondent No.3, Petitioner was informed that the Petitioner is not eligible to appear in November 2023 examination since the Petitioner is not covered under the Board of Studies announcements dt. 29.04.2021 and 21.05.2021. Aggrieved by the same Petitioner approached the Court by filing the present writ petition primarily contending that though the Petitioner had registered for the Articleship on 26.04.2021 much before the cutoff date of 30.04.2021 and allowing the candidates who had registered after the cutoff date by availing the period of extension given under the Notification announcement dt. 29.04.2021 of Respondent No.2 as illegal.

**DISCUSSION AND CONCLUSION :**

5. **The Counter affidavit filed by Respondents in particular the averments at Paras 5, 6, 9, 10, 11 clearly**

indicate that in terms of provisions of Chartered Accountant Regulations, 1988 a candidate should be serving the last 6 months of his practical training on the 1<sup>st</sup> day of the month in which the CA-Final examination is to be held and in order to fulfil this requirement a candidate is required to be registered on or before 30.04.2021, however this condition was relaxed by the council for those candidates who were deprived to register their article-ship due to the unprecedented Covid-19 pandemic and the petitioner availed excess leave due to which the petitioner could not have required period of article-ship as prescribed in the Regulation 29(D) of the Chartered Accountant Regulations, 1988, since the Petitioner registered himself for practical training on 26.04.2021 but after serving for a period of 89 days, Petitioner terminated his articleship and re-registered the article-ship after a gap of 20 days due to which the Petitioner failed to complete the required period of practical training as prescribed under Regulation 29(D) of the Chartered Accountant Regulations, 1988.

6. Taking into consideration the averments made in the counter affidavit filed by the Respondents No.1 to 4 (referred to and extracted above), this Court opines that in view of the fact that the Petitioner had already registered himself for practical training before the cut off date i.e., 30.04.2021, the announcements dated 29.04.2021 and 21.05.2021 are not applicable to the Petitioner and they are applicable only to those candidates who were deprived to register for the practical training due to Lockdown/Curfew in various parts of the country on account of Covid-19. The Petitioner registered himself for practical training on 26.04.2021 and after serving for a period of 89 days the Petitioner terminated his article-ship and re-registered the article-ship after a gap of 20 days, therefore the Petitioner cannot compare himself with those students who were deprived to register themselves due to lockdown/curfew on account of outbreak of Covid-19 pandemic and duly considering that this Court can issue a Mandamus only when the Petitioner has an existing legal right and in the present case admittedly the

**Petitioner failed to establish the same and since no mandamus lies contrary to regulations this court opines that the Petitioner is not entitled for the relief as prayed for in the present writ petition, though Petitioner appeared for the subject examination i.e., CA-Final Examination in pursuance to the interim orders of this Court dt. 22.08.2023 passed in I.A.No.1/2023 and accordingly the writ petition is dismissed since the same is devoid of merits. However, there shall be no order as to costs.**

Miscellaneous petitions, if any, pending shall stand closed.

---

**SUREPALLI NANDA, J**

Dated: 18.03.2024

Note: L.R. copy to be marked  
b/o  
kvrn