

FAQs for Articleship forms

Form 103-F & 104

1. What if I don't file 103/104 on time?

Form-103/104 for registration can be filed with delay condonation letter, condonation fee & the supporting documents as specified in the Form 103/104.

2. I have commenced Practical Training of 3 years under the Old Scheme. Will my Practical Training get reduced to 2 years after the implementation of the New Scheme of Education and Training?

Since you have already commenced the Practical Training of 3 years under the Old Scheme after signing the articleship deed with your principal for the said duration, you would continue to undergo 3 years Practical Training.

3. What all documents do I need to submit in case of delay submission of 103/104?

- a. Deed executed on stamp paper
- b. Delay condonation letter signed by student and principal
- c. Day wise Attendance sheet signed by student and principal
- d. Day wise Work diary signed by student and principal
- e. Bank Statement highlighting the stipend details signed by the principal

4. What are important points to remember while making a deed?

The deed must be executed on a stamp paper of a date within 30 days from the commencement of articleship. For example, if the training is commencing on 3rd October than the stamp paper must be of range of date between 3rd October to 2nd November.

5. Do I need to make deed on stamp paper, even if submit 103/104 within time frame of 30 days?

Yes, the deed must be made for every articleship the student is joining, even if form-103/104 is submitted on time.

6. Is there any late fee for delayed submission of form-103/104?

Yes, the fee is as follows:

- a. Delay of more than 30 days- Rs. 500/-
- b. Delay of more than 60 days- Rs. 1000/-
- c. Delay of more than 6 month- Rs. 2000/-
- d. Delay of more than 12 month- Rs. 10,000/-

7. In any case can the above penalty be waived off?

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- No, the penalty is to be paid in case of delay.

8. Should I send / post form 103 / 102 / 104 to regional office?

No, it is not required to submit the physical copy to regional office. However, after member approval, the student has to submit the form in SSP for RO approval.

9. I have not executed Form 102 in Stamp Paper. What should I do?

Please note that copy of form 102 has to be executed in stamp paper as per Regulation. If not executed, the articles training is invalid.

10. Can stipend be received in cash?

No, as per regulation it has to be credited in bank account only on monthly basis.

11. What is the minimum stipend payable for Articled Student?

Classification of the normal place of service of the articled assistant	Stipend Payable per month		
	During the first year of training	During the second year of training	During the third year of training (applicable for old scheme)
Cities/Towns having population of 20 lakhs and above	4,000	5,000	6,000
Cities/Towns having population of 5 lakhs and above but less than 20 lakhs	3,000	4,000	5,000
Cities/Towns having a population of less than 5 lakhs	2,000	3,000	4,000

12. What is the minimum stipend payable for Industrial Trainee?

The industrial trainee shall be paid such monthly stipend as may be agreed mutually between the industrial trainee and the member imparting the industrial training subject to a minimum of fifteen thousand rupees per month.

13. My Principal is demised and is a sole Proprietor, who should file the form?

His/her legal heir should sign the form.

14. Can Forms be submitted with delay?

Yes, the forms can be submitted with condonation fees and supporting documents as enabled in the Self Service Portal.

15. I want to cancel Form 103 which is in approved by member status in the portal?

A request letter duly signed by student and employer stating the reason of rejection shall be submitted in SSP for rejection of the form 103

16. I have forgotten to take copies of Form 102 and 103?

Please note that Forms 102 and 103 are not accessible if the forms are approved by RO.

17. What is the eligibility for Industrial Training (Form 104) under old scheme of practical training?

An articulated assistant who has passed the Intermediate (Professional Competence) Examination or Professional Education (Examination-II) or Intermediate examination and has completed a minimum of eighteen months of practical training according to these regulations shall be eligible for industrial training. The period of industrial training may be between nine months to eighteen months.

18. What is the duration of Industrial Training for New scheme?

Industrial Training is for a period of 9 months to 12 months, permitted during the second year of Practical Training.

19. Who can give industrial training (104)?

An associate member for a continuous period of three years can train one Industrial Trainee. A Fellow member can train two Industrial Trainees. Industrial training can be received only under a member of the Institute and under the Organisations approved by the Institute.

20. Which form is applicable for Supplementary registration of Industrial Training?

In case of any excess leave after completion of industrial training, Form 104 shall be submitted under the same principal for serving the excess leave period.

Form-107

1. What are the documents to be attached with form 107?

You need to submit Form 107 with signature of the principal, student and two witnesses along with the stamp paper/ franking of appropriate value dated, within 60 days of commencement of supplementary registration.

2. Is stamp paper and franking both required?

NO, any one

3. Is there a requirement for filing form 107 and form 102/103 (Both)?

NO

4. What is to be done if the stamp paper dated within 60 days of commencement of supplementary registration is not available with the student?

Kindly make a request for rejection of form 107 signed by principal and student and after the rejection of form 107 by RO, submit form 102/103. Please remember that with form 102/103, there is a requirement that stamp paper/ franking date

must be within 30 days from commencement of re registration.

5. What is the amount of condonation fees to be paid if there is a delay in filing of form 107?

The form should be submitted in SSP within 30 days. In case of delay in filling the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

- a. Delay up to 30 days beyond the initial period Rs. 500/-
- b. Delay between 31 days - 180 days Rs. 1,000/-
- c. Delay between 181 days - 365 days Rs. 2,000/-
- d. Delay beyond 365 days Rs. 10,000/-

6. What documents to be submitted if there is a delay in filing of form 107 beyond one year?

- The following documents are required to be submitted in case of delay in filing of form 107 for more than 1 years- Upload
 - a. Form 107 (PDF) signed by the student, principal and two witness
 - b. Stamp paper/ franking with date within 60 days from date of supplementary registration
 - c. Day wise work diary and day wise attendance signed by principal and student
 - d. Bank statement highlighting stipend details signed by principal and student
 - e. Request of Condonation letter signed by principal and student

7. Is supplementary registration (Form 107/Form 103) allowed under some other principal?

- No

8. Which form is applicable for Supplementary registration of Articleship?

- If the date of commencement of supplementary registration of Articleship is the next day of the end date of 3 years/2 years practical training, Form 107 is applicable. If there is a break in the date of end of 3 years/2 years practical training and the date of commencement of supplementary registration, Form 103 is applicable.

9. What should be written in Date on which Supplementary Articles of Apprentice is made?

- It is the date of making the supplementary agreement between principal and student and could be the date of stamp paper/ franking. Kindly make sure that the date is within 60 days for Form 107 and within 30 days for Form 103 from the date of Commencement of Supplementary Articleship.

10. How to make a request for rejection of incorrect form 107 submitted to RO or which is under ask for correction?

- A request letter duly signed by student and employer stating the reason of rejection shall be submitted in SSP for rejection of the form 107.

Form-108

1. What are the documents to be attached with form 108?

PDF Form 108 with signature of the principal and student

2. Who will sign Form 108 if there is death of principal?

The form 108 will be signed by the legal representative if it's a sole proprietor firm or by a partner if it's a partnership firm.

The student shall submit written application under his/her signature along with death certificate of the principal

3. How many leaves will be permitted during Practical Training of 3 years/2 years?

An articled assistant shall be eligible for leave of twelve days in each year of practical training (New Scheme).

As per regulation, an Articled assistant is eligible of one-seventh of the period for which he has actually served (maximum 156 days in 3 years of articleship) – Old Scheme

4. Whether excess leave can be severed under another employer?

No. As per regulation, the period of excess leave taken shall be served only under the principal with whom such articled assistant last served his articles.

5. How to calculate the excess period if the leaves taken by the student is more than eligible leaves

Old Scheme: Eligible Leaves - 156 days in 3 years of practical training

- Where the leaves taken by the student is more than 156 days, the excess period to be served will be calculated on the basis of 1/7th of the actual period served.

Example:

- Total number of days served - $365 \times 3 = 1095$
- Total leave taken - 180
- Actual Period served – 915 ($1095 - 180$)
- Entitlement of leave (1/7th of the actual period served) = $(915/7) = 130$
- Excess Period to be served by student $180 - 130 = 50$.

New Scheme: Eligible Leaves - 12 days in each year of 2 years of practical training

- Where the leaves taken by the student is more than 12 days in each year will be treated as excess leave

Example 1:

- No. of leaves taken during 1st year – 9
- No. of leaves taken during 2nd year – 14
- Excess leave to be served by the student – 2 ($14 - 12$)

Example 2:

- No. of leaves taken during 1st year – 13
- No. of leaves taken during 2nd year – 15

f. Excess leave to be served by the student – 4 ((13-12)+(15-12))

6. What is the amount of condonation fees to be paid if there is a delay in filing of form 108?

The form should be submitted to the office of the Institute within 30 days. In case of delay in filling the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

- a. Delay up to 30 days beyond the initial period Rs. 500/-
- b. Delay between 31 days - 180 days Rs. 1,000/-
- c. Delay between 181 days - 365 days Rs. 2,000/-
- d. Delay beyond 365 days Rs. 10,000/-

7. What documents to be submitted if there is a delay in filing of form 108 beyond three years?

The following documents are required to be submitted in case of delay in filing of form 108 for more than 3 years

- a. Form 108 (PDF) signed by the student and principal
- b. Day wise work diary and Day wise Attendance signed by principal and student
- c. Bank statement highlighting stipend details signed by principal and student
- d. Request for Condonation letter signed by principal and student

8. What documents are to be attached if there is a change in principal who is paid assistant in the same firm?

- Along with form 108, kindly attach the approved form 118 or approval mail received from ICAI noting the change in principal.

9. How to make a request for rejection of incorrect form 108 submitted to RO or which is under ask for correction?

- A request letter duly signed by student and employer stating the reason of rejection shall be submitted in SSP for rejection of the form 108.

10. What are the details to be filled while submitting Form 108?

- Details like number of leaves taken, details of work undertaken and training received to be filled only for the period served under the current principal

11. How will the student know that the form 108 is pending at RO level?

- Kindly check for following status:
 - Saved: The form is still in student login
 - Requested: The form is at RO level
 - Completed: Form 108 is approved
 - Asked for Correction by RO: Student has to comply the correction requirements and submit the form to RO for approval
 - Corrected: The form is at RO level after correction made by the student
 - Sent to MSSO: Form is forwarded to Members and Students Section for appropriate action

12. When Form 108 will be enabled?

It would be enabled only on or after completion of articles training as per SSP records.

Form 105

1. When can the student submit form 105?

Form 105 can be submitted in case of completion/termination of Industrial Training

2. Who will sign form 105?

Form 105 shall be signed by principal and student

3. What are the grounds on which Industrial training can be terminated other than completion?

- a. Death of the principal
- b. Resignation of Principal
- c. Name of the Principal is removed from the Register of Members

4. What should be the Training End Date in case of resignation of principal?

- The training end date should be the date of resignation of the principal. Kindly make sure that the principal has updated the employment relieving details in his/her SSP login

5. How to make a request for rejection of incorrect form 105 submitted to RO or which is under ask for correction?

- A request letter duly signed by student and employer stating the reason of rejection shall be submitted in SSP for rejection of the form 105.

6. What is the amount of condonation fees to be paid if there is a delay in filing of form 105?

- The form should be submitted in SSP within 30 days from the date of completion of Industrial Training. In case of delay in filling the form beyond the stipulated period, it has to be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:
 - a. Delay up to 30 days beyond the initial period Rs. 500/-
 - b. Delay between 31 days - 180 days Rs. 1,000/-
 - c. Delay between 181 days - 365 days Rs. 2,000/-
 - d. Delay beyond 365 days Rs. 10,000/-

7. What documents to be submitted if there is a delay in filing of form 105 beyond three years?

- The following documents are required to be submitted if there is a delay in filing form 105 beyond 3 years.

- a. Form 105 (PDF) signed by the student and principal
- b. Day wise work diary & Day wise attendance signed by principal and student
- c. Bank statement highlighting stipend details signed by principal and student
- d. Request for Condonation letter signed by principal and student

Form 119

1. What are the documents to be submitted with form 119?

- a. Copy of letter sent to employer through email
- b. Speed post receipt for sending hard copy of form 108 to the employer for signature
- c. Form 108 signed by student to be kept in saved mode
- d. Signed pdf form 119

2. How much time it takes to approve form 119?

- 3 reminders will be given to principal with a gap of 1 month and there after form is forwarded to MSSO for necessary action

Form 120

1. What are the documents to be submitted with form 120?

- a. Copy of letter sent to employer through email
- b. Speed post receipt for sending hard copy of form 109 to the employer for signature
- c. Form 109 signed by student to be kept in saved mode
- d. Signed pdf form 120

2. How much time it takes to approve form 120?

- 3 reminders will be given to principal with a gap of 1 month and there after form is forwarded to MSSO for necessary action

3. What if I file form-120 within 6 month?

- Form-120 is not accepted within 6 months of commencement of articleship

4. What will be the status of my articleship while 120 is submitted?

- Student will not be able to register anywhere else till form-120 is processed.

5. My Principal is not giving me termination, what shall I do?

You are requested to amicably settle any issues with your employer. In extreme situation, you may apply for Form 120 stating the reason for termination. Please read the instructions before you apply for Form 120.

FAQs Form-109- within 1st year

- 1. What documents are required to take transfer within first year of articleship**
Only form-109 with principal and student signature at relevant places
- 2. Do I need to take prior approval of ICAI before principal signing form-109?**
No, signed form-109 to be directly submitted on SSP Portal along with the consent letter duly signed by the employer
- 3. Do I require any specific reason for taking transfer within first year?**
No, Mutual consent between student and principal is enough
- 4. How many days does it take for ICAI to respond on form-109?**
7 working days for within 1 year and 15 working days for more than 1 year
- 5. What if I am in the second year of articleship and I submit the form with “within one year”**
The form will be rejected by ICAI
- 6. What if my principal does not give consent for transfer?**
Student can submit form 120 (for details about form 120 see the FAQs)

Form-109- after 1st year

- 1. Can I take termination on ground of “Mutual Consent” after 1st year?**
 - No, this ground is allowed only in 1st year of articleship
- 2. On which grounds can I take termination?**
 - A. Medical issues**
 - B. Shifting to hometown**
 - C. Family shifting**
 - D. Joining industrial training**
 - E. Surrender of COP by principal**
 - F. Resignation of partner from firm**
 - G. Death of principal**
 - H. Better exposure**
 - I. Parents not well**
 - J. Paid assistant leaving**
 - K. Marriage**

Following are important points for various grounds of terminations:

A. Medical issue

A student can take termination on ground of his/her personal health. To get termination from on this ground following documents are required:

- a. Form-109 duly signed by student and principal.

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- b. Application written by student and signed by student and principal both.
- c. Medical documents like, medical certificate, prescription, and medical reports from any registered practitioner (Govt. or Private)

B. Shifting to hometown

Termination is granted on basis of a student shifting back to his/her hometown. Following documents are required:

- a. Form-109 duly signed by student and principal.
- b. Application written by student and signed by student and principal both. Reason of shifting to be mentioned in application.
- c. Aadhaar card of student with hometown address mentioned.

C. Family shifting

Termination can be granted in case if the student's family is shifting from one place to another. Following supportive documents are required:

- a. Form-109 duly signed by student and principal.
- b. Application written by student and signed by student and principal both. Reason of shifting to be mentioned in application.
- c. Address proof of new location

Utility bill

Rent agreement

Affidavit proving relationship in case if student is shifting to relative's place

D. Joining industrial training

In case if student is joining industrial training, he/she can submit termination request. Following are required documents:

- a. Form-109 duly signed by student and principal.
- b. Industrial training offer letter

Important points:

- Offer letter & consent letter issued by the industry in case of any excess leave shall be submitted
- Date of commencement and date of end of training must be mentioned in the offer letter
- Articleship cannot be allowed in case the student opted for Industrial Training
- Minimum duration of IT is 9 month and maximum duration is 18 months in case of 3 years of practical training. Minimum duration of IT is 9 month and maximum duration is 12 months in case of 2 years of practical training.
- Student must pass both group of Intermediate before applying for IT

E. Surrender of COP by the principal/Resignation of partner from firm/resignation of paid assistant.

- In case if any of above situation the student register under the principal can apply for termination, following document must be submitted
- Only Form-109 duly signed by student and principal and principal

Important points:

- a. Student must ensure that COP surrender/ Resignation of partner from firm/resignation of paid assistant is updated by the principal on ICAI portal.
- b. The date of termination must be exactly same as date of surrender of COP/Resignation of partner from firm/resignation of paid assistant.

F. Death of principal

In case of death of principal the student can apply for termination with following documents

- a. Form-110 in case if the principal was a sole practitioner. The form to be signed by the legal representative
- b. Form-111 in case if the principal was a partner in a firm. The form to be signed by any of the remaining partner of the firm.

G. Better Exposure

In case If the student feels that he/she is not getting required learning exposure, it can file for termination on this ground. Following documents are to be submitted:

- a. Form-109 duly signed by student and principal.
- b. An application written by student and duly signed by the principal. The application must mention the reason of transfer.

H. Parents not well

Termination can be granted in case if any of the parents is not well, and student wants leaves to take care of them. Following documents are to be submitted:

- a. Form-109 duly signed by student and principal.
- b. Application written by student and signed by student and principal both.
- c. Medical documents like, medical certificate, prescription, and parent's medical reports from any registered practitioner (Govt. or Private)

I. Marriage

In case of termination on ground of marriage, following documents are required:

- a. Form-109 duly signed by student and principal.
- b. Marriage card of the student.
- c. Application written by student and signed by the principal.

J. Principal shifting to a place which is more than 50 KM from current place In case of termination on this ground, following documents are required:

- a. Form-109 duly signed by student and principal.
- b. Application written by student and duly signed by the principal
Proof of shifting of principal

3. I want to join some full-time course or employment can I get termination?

- No, termination cannot be granted on this basis. The student may discontinue the articleship by selecting the reason “Discontinuation of CA Course” and submit Form 109. The following documents to be submitted.
 - Form-109 duly signed by student and principal.
 - Affidavit including the sentence "Period already served will not be considered in future"

4. My reason is not covered under the termination guidelines, can I still apply for termination.

Please note you are required to apply for termination only as per the guidelines and in extreme situation, you may apply under ANY OTHER REASON with your Employer consent letter and other supporting documents.

Form-103- Re-registration

1. Can I file-103 (re-register) for articleship even if my termination is not processed?

- Yes, a student can file for 103 after successful submission of Form 109. But the re-registration application will be processed only after termination procedure is completed (Form 109 is approved). In case of rejection of Form 109, the re-registration application will be automatically rejected by the system.

2. Will my date be noted from same date even if I filed 103 when my 109 is not processed?

- Yes, the articleship shall be counted from same date based on Form 109 approval.

3. After termination till what time, I can submit my form-103?

- As per regulation, the re-registration application shall be submitted within 30 days from the commencement of re-registration of articles to avoid delay condonation fee.

4. What if I don't file 103 on time?

Form-103 for re-registration shall be filed with delay condonation fee, and the other supporting documents.

5. What all documents do I need to submit in case of delay submission of 103?

- a. Deed executed on stamp paper
- b. Delay condonation letter signed by student and principal
- c. Day wise Attendance sheet signed by student and principal
- d. Day wise Work diary signed by student and principal
- e. Bank statement highlighting stipend details signed by principal and student.

6. What are important points to remember while making a deed?

- The deed must be executed on a stamp paper of a date within 30 days from the date of commencement of re-registration of articleship. For example, if the training is commencing on 3rd October than the stamp paper must be of range of date between 3rd October to 2nd November.

7. Do I need to make deed on stamp paper, even if submit 103 within time frame of 30 days?

- Yes, the deed is mandatory to execute between the student and employer.

8. Is there any late fee for delayed submission of form-103?

Yes, the fee is as follows:

- a. Delay of more than 30 days- Rs. 500/-
- b. Delay of more than 60 days- Rs. 1000/-
- c. Delay of more than 6 month- Rs. 2000/-

d. Delay of more than 12 month- Rs. 10,000/-

9. In any case can the above penalty be waived off?

- No, the penalty is to be paid in case of delay

Form-112

1. Who should fill Form 112?

- The permission of ICAI is required to be obtained in Form 112 by all students who are interested in undertaking another additional course along with Articleship. This permission is required irrespective of whether the student intends to pursue the additional course through correspondence or Regular College.

2. When should I fill Form 112 ICAI?

- Form 112 is required to be submitted within 30 days of joining the course/30 days from the date of commencement of articleship as applicable with the recommendation of the principal.

3. When is the requirement for submission of form 112?

- Form 112 is submitted for taking permission before engaging in other course of studies or engagements in business or occupation while pursuing the articleship.

4. Which are the permitted Engagements under form 112

- a. Teaching up to 9 hours a week
- b. Directorship in a Family Company
- c. Sleeping Partner in a Family Business

5. What are the prerequisites for taking permission of Directorship in the company?

- a. The Company in which the articled / audit assistant proposes to be appointed as a director should be a Family Company i.e., a majority of the capital of the company is held by the members of the family of the articled / audit assistant.
- b. The company should have been in existence before the clerk had entered articled / audit service
- c. Neither the principal nor the firm in which he is engaged as an articled / audit assistant is a partner or an auditor of the company.
- d. The assistant should not be entitled to receive any allowance apart from the sitting fee for attending the directors meeting
- e. The assistant should give an undertaking on a non-judicial stamp paper duly sworn in before a Magistrate that he would not take any active part in the business of the company apart from attending the Directors meeting.
- f. The other Directors should confirm that such an undertaking would not interfere with the normal functioning of the company.

6. What are the documents to be submitted for taking permission of Directorship in the company

- a. Apply in Form 112 duly recommended by the Principal along with
- b. Attested true copy of Memorandum and Articles of Association of the company
- c. Undertaking by the articled / audit assistant duly sworn in before a Magistrate / Notary Public that he would not take any active part in the business of the company apart from attending the Directors meeting and is not entitled to receive any allowance apart from the sitting fee for attending the directors meeting
- d. Declaration by the Principal of the articled / audit assistant mentioning neither the principal nor the firm in which he is engaged as an articled / audit assistant is a partner or an auditor of the company.
- e. Declaration from the other Directors should confirm that articled / audit assistant would not take any active part in the business of the company apart from attending the Directors meeting such an undertaking would not interfere with the normal functioning of the company.

7. What are the prerequisites for taking permission For Sleeping Partners?

- Permission can be given, if
 - a. The partnership deed contained a recital that he is sleeping partner in a family business concern
 - b. all the partners including the articled / audit clerk furnish affidavits that the assistant is neither taking active part nor will be entitled to take active part in the management of the business and
 - c. A declaration is given by the employer of the articled / audit assistant that the latter is a sleeping partner and in case any change in his status in the partnership comes to his attention, he shall inform the Institute

8. What are the documents to be submitted for taking permission For Sleeping Partners?

- a. Apply in Form 112 duly recommended by the Principal
- b. To attach true copy of Partnership Deed (attested) containing a recital that he is sleeping partner in a family business concern
- c. Affidavit by all the partners of the business firm duly sworn in before the Magistrate or Notary Public that the assistant is neither taking active part nor will be entitled to take active part in the management of the business
- d. A declaration is given by the employer of the articled / audit assistant that the latter is a sleeping partner and in case any change in his status in the partnership comes to his attention, he shall inform the Institute
- e. Affidavit by the articled / audit assistant duly sworn in before the Magistrate.

9. What are the prerequisites for taking permission for teaching?

- a. Teaching is prescribed up to 9 hours a week.
 - II. The engagement should be either before or after normal office hours of the Principal.
- b. The Institution wherein he is to be engaged should be in the same town / city wherein he undertakes training.
- c. An application should be made mentioning the office hours and the timings of the lectures on each day of the week along with
- d. A certificate from the Principal to the effect that such engagement does not interfere his training as an articled / audit assistant under him
- e. A certificate regarding the time required to be spent / to be devoted per week by the articled / audit assistant from the concerned authorities for the engagement
- f. Permission is not granted where the number of hours prescribed is exceeded

10. What are the documents to be submitted for taking permission for teaching?

- a. Form 112 duly recommended by the Principal
- b. Certificate issued by the Principal of the College (where he intends to teach)
- c. Starting and ending timings of the classes taken by the articled / audit assistant.
The total hours to be devoted.
- d. daily basis
- e. weekly basis
- f. Certificate from the Principal clearly stating that the engagement of the articled clerk in other occupation as "Teacher does not interfere with his training as an articled / audit assistant"

11. What is to be submitted under "Copy of Registration Letter from the university"

- Under "Copy of Registration Letter from the university", student may upload the course joining proof like registration letter/admission letter/fee receipt/ID card specifying the year of joining/Examination Hall Ticket

12. What is the permissible office timing

- The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m. The office hours of the principal for providing articled training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.

13. What are the documents to be attached with Form 112 for other course?

- a. Course joining proof
- b. Registration letter/Fee receipt in case of correspondence course
- c. Form 112 signed by the employer, student (for correspondence) and Form 112 signed by the employer, student, and college principal (for regular course)
- d. Request for condonation letter if the fees paid is Rs. 2000/- or more

14. Is timing of the college mandatory in case of regular course

- Yes. The student must mention the college and office timing in case of a regular college

15. In case of change of course from regular to correspondence, what documents are required to be submitted by the student?

- a. Transfer certificate from college
- b. Proof of correspondence course
- c. Form 112 signed by employer and student

- d. Please ensure that the date of joining of the course shall be the date of joining the regular course.
- e. Request for condonation letter if condonation fees is paid by the student

16. What are the documents to be submitted with form 112 in case of a regular course, if the college classes are completed on the date of commencement of articleship but exams/result is pending and there is a clash of college and office timing?

- a. Form 112 signed by student, employer, and principal of the college
- b. Student may upload the course joining proof like registration letter/admission letter/fee receipt/ID card specifying the year of joining/Examination Hall Ticket
- c. Declaration from the employer that from the date of joining the articleship, the student has not attended any classes in the college
- d. Letter from the principal of the college mentioning the date for the class/session completion
- e. Request for condonation letter if condonation fees is paid by the student

17. What is the amount of condonation fees to be paid if there is a delay in filing of form 112?

- The form should be submitted to the office of the Institute within 30 days. In case of delay in filling the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:
 - a. Delay up to 30 days beyond the initial period Rs. 500/-
 - b. Delay between 31 days - 180 days Rs. 1,000/-
 - c. Delay between 181 days - 365 days Rs. 2,000/-
 - d. Delay beyond 365 days Rs. 10,000/-

18. How to make a request for rejection of incorrect form 112 submitted to RO or which is under ask for correction?

A request letter duly signed by student and employer stating the reason of rejection shall be submitted in SSP for rejection of the form 112

19) What is revocation of course?

In case the student wishes to cancel the approved form 112 due to the discontinuation of the said course, revocation can be filed in SSP to pursue a different course.

20) What are the documents to be submitted for revoking the course?

Upload the course cancellation certificate / TC / cancellation mail / letter (in college letter head) obtained from the University/Institution/College for the said course.

21) When can I submit form 112 for second course?

The second course can be permitted only on completion or discontinuation of the first course.

22) What should be the date of joining of the second course?

The date should be only after the publication of the last/final semester result.

In case, the student registered for the first course for a period of three years, second course shall be allowed after 3 years from the date of joining of first course. For ex, if the date of joining of first course is 1st July 2020, the second course shall be on or after 1st July 2023 only. Revocation form not required to be submitted by the student in case of pursuing second course before the completion of first course as per SSP records. Student may fill the date of joining of second course after completion of the first course as per the above example.

Refund for Rejected forms

1, What is the timeline for the rejected application forms.

- Refund will initiate by Regional office in the subsequent month and will be processed by Head office.