

Form "112"

See Regulations 65 and 78j

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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To
The Secretary
The Institute of Chartered Accountants of India

Dear Sir,

I beg to apply for permission to study other course/ engage in other business or occupation during the period of my service as an articled / audit assistant. The required particulars are given below :-

1. Name of Articled / Audit Assistant

MRUNAL SANTOSH PAWAR

2. Articled / Audit Registration No, If any

WRO0684473

3. Date of commencement of Articled / Audit Service

27/Jan/2023

4. Name of the employer

NITIN S GUPTA

A. DETAILS OF OTHER COURSE OF STUDY

5. Course for which permission is sought

MASTER OF COMMERCE (M.COM)

6. Hours of work in the office of the employer

11:00

To

19:00

7. (a) Whether the course involves attendance of any classes

Yes / No

Y

(b) If yes, please state the college hours

From

07:00

To

10:00

(c) Whether it is a Regular / Correspondence Course / involves Private Studies

REGULAR

8. Date of joining the said course of study

15/Nov/2022

9. Duration of the course

2 YEAR

Years

10. Subjects taken for the said course

COSTING

Date :

Place :

Signature of Articled Assistant

@ (i) CERTIFICATE FROM THE COLLEGE

(applicable to students who have joined the College, prior to joining the C.A. Course)

This is to certify that Shri / Ms

S/o, D/o, W/o Shri

is a bonafide student of the college since

He/She is student of

Course.

The College hours for the aforementioned course are from

To

Date :

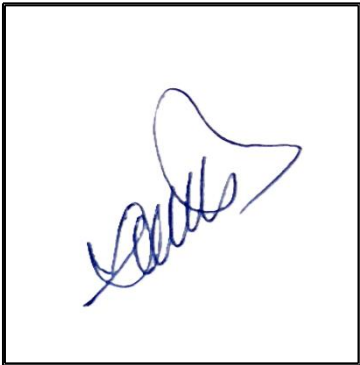
Place :



Seal of the College
(Within the frame only)



Stamp of the College
(Within the frame only)



Signature of Principal of the College
(Within the frame only)

Name of the College

Address of the College

Phone with STD Code /

(In case the student is pursuing correspondence course, he/she is not required to obtain the said certificate.)

@ (ii) CERTIFICATE FROM THE COLLEGE

(applicable to students who propose joined the College at the time of joining the C.A.Course and/or subsequent to joining the C.A. Course)

We understand that Shri/Ms

S/o, D/o, W/o Shri

intends to join

Course in the college,after obtaining necessary permission from you.

This is Certify that the college hourse of

course are from To

Date :

Place :



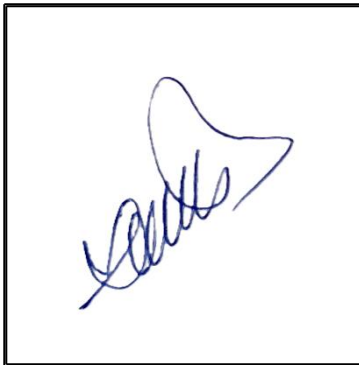
Seal of the College

(Within the frame only)



Stamp of the College

(Within the frame only)



Signature of Principal of the College

(Within the frame only)

Name of the College

Address of the College

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Phone with STD Code

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(In case the student is pursuing correspondence course, he/she is not required to obtain the said certificate.)

(In case the student is not in a position to obtain the aforesaid Certificate from the College, he/she can submit

a copy of the prospectus containing details about college hours of the particular course proposed to be pursued.)

RECOMMENDATION OF THE EMPLOYER

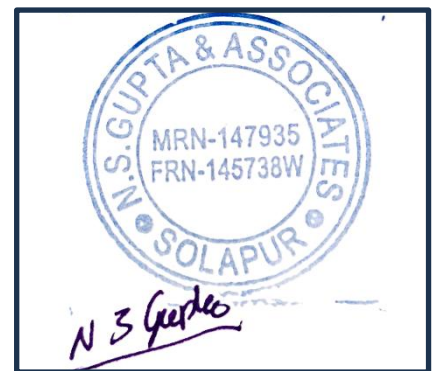
I hereby certify that the normal working hours of my office (uniform for all articled / audit assistants) are from

To and the hours during which Shri / Ms

is required to attend classes for other course are from

to

I further certify that such attendance does not interfere with his/her training under me. I recommend that he/she may be permitted to attend the classes which are outside my office hours.



(Within the frame only)

Signature of Chartered Accountant

Date : Membership No.

Place :

@ B. DETAILS OF ENGAGEMENT IN OTHER BUSINESS/OCCUPATION

11. Nature of engagement

12. Date of engagement as such

*13. Whether it involves devotion of any time. If so, give full details viz, number of hours to be devoted

per week and timings

(hours per week)

From

To

**14. Whether it is a family business

Yes / No

**15. Date of inception of business

**16. How has interest been acquired in the business

Date :

Place :

Signature of Articled Assistant

Note : In case the student is / was a sleeping partner, kindly attach certified copy of the Partnership Deed with the application.

RECOMMENDATION OF THE EMPLOYER

I hereby certify that the normal working hours of my office [uniform for all articled / audit assistants) are from

To

and the hours during which Shri / Ms

is required to engage himself/herself as a sleeping partner/ Director/ other occupation in M/s

are from

to

I further certify that such engagement does not interfere with his / her training under me. I

recommended that he/she may be permitted engage himself/ herself in other business or occupation which are outside my office hours.



Signature of Chartered
Accountant

(Within the frame only)

Date :

Membership No.

Place :

@ Strike out whichever is not applicable

* Append necessary certificate from the employer about working hours

** Append necessary documentary evidence viz. partnership deed / certificate from the company about being a Director for attending Board Meetings only.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

INSTRUCTIONS FOR ARTICLED ASSISTANTS INTENDING TO PURSUE OTHER COURSE

Permission for other course

Prior permission of the Council to pursue any course of study either through correspondence, Private or Regular (be it a graduation or post graduation) should be obtained by submitting Form 112 duly filled in and signed by the student his employer and the Principal of the College at the time of joining the articles or during the period of articles if intending to join or joined subsequently.

Before recommending and forwarding application of the articled assistant, the principal must ensure that:

1. The working hours for the articled assistant shall be 35 hours in a week excluding the lunch break.
2. 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.
3. The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
4. The working hours for the articled assistant should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
5. Incase of the exigencies of work with the principal, an articled assistant may be required to work beyond his / her normal working hours. However under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond

35 hours in a week should not be a practice but only in exceptional circumstances. Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he/she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above 35 hours per week.

6. The facility of allowing flexible office hours stands withdrawn
7. During the working hours, the articled assistant is not permitted to attend college / other institutions for pursuing any course including graduation. Accordingly, college timings of such course should not be such (after taking into account the time required to commute) which clashes with the normal working hours of the article training.
8. The working hours do not clash with the graduation or any other course, if any pursued by the articled assistant, each articled assistant registered on or after 1st April, 2008 shall now be required to obtain specific permission from the ICAI for pursuing graduation or other course as permitted under the Chartered Accountants Regulations by submitting Form No. 112, within one month from the date of joining the College or course to the ICAI.
9. The articled assistant presently registered and undergoing graduation or any other course and who have not obtained specific permission shall be required to obtain the specific permission from the ICAI by submitting Form No. 112 within six months of issue of these guidelines, i.e. by 30th September, 2008 . However those students who have already obtained the specific permission by submitting Form No. 112 need not obtain it again and the permission granted shall continue to be valid.
10. The Certificate in Form No. 112 indicating college timings etc. shall be counter-signed by the concerned principal of the college with the seal and stamp of the college and also indicating the telephone number/s and full address of the college.
11. Leave in connection with the permitted course for the days of the relevant examination may ordinarily be granted by the principal. Any other leave for such course may be granted at the discretion of the principal

Note: In case a student does not comply with the above requirements or violates any of the above guidelines, his /her articled period shall not be recognised.

1. In case the articled assistant is pursuing other Course through correspondence / Non-Collegiate, he is required to attach the copy of the registration letter from the University in this regard.
2. 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 has to be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

(I) Delay upto 30 days beyond the initial period	Rs. 500/-
(ii) Delay between 31 days - 180 days	Rs. 1,000/-
(iii) Delay between 181 days - 365 days	Rs. 2,000/-
(iv) Delay beyond 365 days	Rs. 10,000/-