



IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/JANUARY/2026: In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation, Intermediate and Final Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

Similarly, Examination in Post Qualification Course under Regulation 204, i.e., International Taxation – Assessment Test (INTT – AT) and Insurance and Risk Management (IRM) Technical Examination (which is open to the members of the Institute) will be held on the dates and places (cities in India only) which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

FINAL COURSE EXAMINATION

[As per syllabus contained in the scheme notified by the Council under Regulation 31 of the Chartered Accountants Regulations, 1988.]

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| Group-I: 5 th , 7 th & 9 th January 2026 |
| Group-II: 11 th , 13 th & 16 th January 2026 |

INTERMEDIATE COURSE EXAMINATION

[As per syllabus contained in the scheme notified by the Council under Regulation 28 F of the Chartered Accountants Regulations, 1988.]

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| Group -I: 6 th , 8 th & 10 th January 2026 |
| Group -II: 12 th , 15 th & 17 th January 2026 |

FOUNDATION COURSE EXAMINATION

[As per syllabus contained in the scheme notified by the Council under Regulation 25 F of the Chartered Accountants Regulations, 1988.]

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| 18th, 20th, 22nd & 24th January 2026 |
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MEMBERS' EXAMINATION

INTERNATIONAL TAXATION – ASSESSMENT TEST (INTT – AT)

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| 13th & 16th January 2026 |
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INSURANCE AND RISK MANAGEMENT (IRM) TECHNICAL EXAMINATION

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| Modules I to IV | 9th, 11th, 13th & 16th January 2026 |
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No examination is scheduled on 14th January 2026 (Wednesday) on account of Makar Sankranti / Magha Bihu / Pongal festivals across India.

It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government / Local Bodies.

Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. Similarly, Paper – 6 of Final Examination and all papers of International Taxation – Assessment Test (INTT – AT) are of 4 hours duration. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

| Examination | Paper(s) | Exam. Timings (IST) | Duration |
|---|--------------|---------------------|----------------|
| Foundation | Paper 1 & 2 | 2 PM to 5 PM | 3 Hours |
| | Paper 3 & 4* | 2 PM to 4 PM | 2 Hours |
| Intermediate | All Papers | 2 PM to 5 PM | 3 Hours |
| Final | Paper 1 to 5 | 2 PM to 5 PM | 3 Hours |
| | Paper 6 | 2 PM to 6 PM | 4 Hours |
| Post Qualification Course Examination i.e., International Taxation – Assessment Test (INTT – AT) | All* | 2 PM to 6 PM | 4 Hours |
| Post Qualification Course Examination i.e., Insurance and Risk Management (IRM) Technical Examination | All* | 2 PM to 5 PM | 3 Hours |

*In Paper 3 and 4 of Foundation Examination and all papers of Post Qualification Course Examinations there will not be any advance reading time, whereas in all other papers / exams mentioned above, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

Further, in case of composite papers having both MCQs based & Descriptive Question Papers, seal of MCQs based Question Paper shall be opened at 2 PM (IST), in other words there will be no advance reading time for MCQs based Question Papers.

PLACES OF EXAMINATION CITIES:

The Chartered Accountants Examinations, January 2026 will be held in the following Indian cities:

| Name of the State | (No. of Cities) | Name of the Examination City |
|-----------------------------|-----------------|--|
| Andaman and Nicobar Islands | 1 | Port Blair |
| Andhra Pradesh | 14 | Anantapur, Eluru, Guntur, Kadapa, Kakinada, Kurnool, Nellore, Ongole, Rajamahendravaram, Srikakulam, Tirupati, Vijayawada, Visakhapatnam and Vizianagaram |
| Assam | 6 | Dibrugarh, Guwahati, Jorhat, Silchar, Tezpur and Tinsukia |
| Bihar | 12 | Begusarai, Bhagalpur, Darbhanga, Gaya, Madhubani, Motihari, Muzaffarpur, Patna, Purnea, Samastipur, Sitamarhi and Siwan |
| Chhattisgarh | 6 | Bilaspur, Durg, Korba, Raigarh, Raipur and Rajnandgaon |
| Chandigarh | 1 | Chandigarh |
| Delhi / New Delhi | 1 | Delhi / New Delhi |
| Goa | 2 | Mapusa and Margao |
| Gujarat | 23 | Ahmedabad, Anand, Bharuch, Bhavnagar, Bhuj, Gandhidham, Gandhinagar, Himatnagar, Jamnagar, Junagadh, Mehsana, Morbi, Nadiad, Navsari, Palanpur, Patan, Porbandar, Rajkot, Surat, Surendranagar, Vadodara, Valsad |

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| | | and Vapi |
| Haryana | 19 | Ambala, Bahadurgarh, Bhiwani, Faridabad, Fatehabad, Gurgaon (Gurugram), Hisar, Jind, Kaithal, Karnal, Kurukshetra, Narnaul, Palwal, Panipat, Rewari, Rohtak, Sirsa, Sonapat and Yamuna Nagar |
| Himachal Pradesh | 1 | Shimla |
| Jammu & Kashmir | 2 | Jammu and Srinagar |
| Jharkhand | 7 | Bokaro Steel City, Deoghar, Dhanbad, Hazaribagh, Jamshedpur, Ramgarh and Ranchi |
| Karnataka | 23 | Bagalkot, Belgaum, Bellary, Bengaluru, Chikkaballapur, Chitradurga, Davangere, Gadag, Hassan, Haveri, Hubli, Kalaburgi (Gulbarga), Kolar, Koppal, Mandya, Mangalore, Mysore, Raichur, Shimoga, Sirsi, Tumakuru, Udupi and Vijayapura |
| Kerala | 14 | Adoor, Alappuzha, Ernakulam, Idukki, Kalpetta, Kannur, Kasaragod, Kollam (Quilon), Kottayam, Kozhikode, Malappuram, Palakkad, Thiruvananthapuram and Thrissur |
| Madhya Pradesh | 16 | Bhopal, Burhanpur, Chhatarpur, Chhindwara, Gwalior, Indore, Jabalpur, Katni, Khandwa, Mandsaur, Neemuch, Ratlam, Rewa, Sagar, Satna and Ujjain |
| Maharashtra | 36 | Ahmednagar, Akola, Amravati, Aurangabad (Chhatrapati Sambhajnagar), Badlapur, Beed, Bhiwandi, Khamgaon (Buldhana), Chandrapur, Dhule, Gondia, Ichalkaranji, Jalgaon, Jalna, Kolhapur, Latur, Mumbai, Nagpur, Nanded, Nandurbar, Nashik, Navi Mumbai, Palghar, Panvel, Parbhani, Pimpri-Chinchwad, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Solapur, Thane, Vasai, Wardha and Yavatmal |
| Manipur | 1 | Imphal |
| Meghalaya | 1 | Shillong |
| Mizoram | 1 | Aizawl |
| Nagaland | 1 | Dimapur |
| Odisha | 10 | Balangir, Balasore, Berhampur (Brahmapur), Bhubaneswar, Cuttack, Jharsuguda, Puri, Rayagada, Rourkela and Sambalpur |
| Puducherry | 1 | Puducherry |
| Punjab | 8 | Amritsar, Bathinda, Jalandhar, Ludhiana, Mandi Gobindgarh, Pathankot, Patiala and Sangrur |
| Rajasthan | 24 | Ajmer, Alwar, Balotra, Banswara, Beawar, Bharatpur, Bhilwara, Bikaner, Bundi, Chittorgarh, Churu, Hanumangarh, Jaipur, Jhunjhunu, Jodhpur, Kishangarh, Kota, Nagaur, Pali - Marwar, Rajsamand, Sikar, Sirohi, Sri Ganganagar and Udaipur |
| Sikkim | 1 | Gangtok |
| Tamil Nadu | 28 | Chennai, Coimbatore, Cuddalore, Dharmapuri, Dindigul, Erode, Hosur, Kancheepuram, Karaikudi, Karur, Kumbakonam, Madurai, Nagapattinam, Nagercoil, Namakkal, Pudukkottai, Salem, Sivakasi, Thanjavur, Theni, Tiruchirapalli, Tirunelveli, Tirupur, Tiruvallur, Tiruvannamalai, Tuticorin, Vellore and Villupuram |
| Telangana | 8 | Adilabad, Hyderabad, Karimnagar, Khammam, Mahbubnagar, Nalgonda, Nizamabad and Warangal |
| Tripura | 1 | Agartala |
| Uttar Pradesh | 21 | Agra, Aligarh, Allahabad (Prayagraj), Ayodhya, Bareilly, Bulandshahr, Firozabad, Ghaziabad, Gorakhpur, Hapur, Jhansi, Kanpur, Lucknow, Mathura, Meerut, Modinagar, Moradabad, Muzaffarnagar, Noida, Saharanpur and Varanasi |

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| Uttarakhand | 4 | Dehradun, Haldwani, Haridwar and Kashipur |
| West Bengal | 7 | Asansol, Durgapur, Hooghly, Kharagpur, Kolkata, Raniganj and Siliguri |

PLACES OF EXAMINATION CITIES OVERSEAS:

[FOR FOUNDATION, INTERMEDIATE AND FINAL EXAMINATIONS ONLY]

The January 2026 Examinations will also be held at 9 (Nine) overseas examination cities, namely:

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| Overseas | Abu Dhabi, Bahrain, Thimphu (Bhutan), Doha, Dubai, Kathmandu (Nepal), Kuwait, Muscat and Riyadh (Kingdom of Saudi Arabia) |
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The Examination commencement timing at Abu Dhabi, Dubai and Muscat Centres will be 12.30 PM i.e., Abu Dhabi, Dubai and Muscat local time corresponding / equivalent to 2 PM (IST). The Examination commencement timing at Bahrain, Doha, Kuwait and Riyadh Centres will be 11.30 AM i.e., Bahrain / Doha / Kuwait / Riyadh local time corresponding / equivalent to 2 PM (IST). The Examination commencement timing at Kathmandu (Nepal) Centre will be 2.15 PM Nepal local time corresponding / equivalent to 2 PM (IST). The Examination commencement timing at Thimphu (Bhutan) Centre will be 2.30 PM i.e., Bhutan local time corresponding / equivalent to 2 PM (IST).

The ICAI reserves the right to withdraw any city / centre at any stage without assigning any reason.

Online filling Up of Examination Forms:

All candidates in respect of Foundation, Intermediate and Final Examinations will be required to apply online at <https://eservices.icai.org> (Self Service Portal - SSP) for January 2026 Examination and also pay the requisite examination fee online. These forms are based on your eligibility of your course based on announcements and regulations. These forms will be available on SSP, and you are requested to login with your credentials (Username <SRN@icai.org> and password). These Exam forms will be available in SSP effective designated dates as announced on www.icai.org.

Kindly Note: If you have never registered as a user in SSP, kindly open the following URL: <https://eservices.icai.org>. Please use forgot password option in case you have forgotten or lost your password. Students are also requested to Create Username, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSP only.

Members desirous to apply for Post Qualification Course Examination i.e. International Taxation – Assessment Test (INTT – AT) and Insurance and Risk Management (IRM) Technical Examination [which is open to the members of the Institute] are required to apply online at pgc.icaiexam.icai.org and also pay the applicable examination fee online only.

OPENING & CLOSING OF ONLINE WINDOW FOR SUBMISSION OF EXAMINATION APPLICATION FORMS.

The Following date(s) may be noted: -

| Details | Dates |
|---|---|
| Commencement of submission of online examination application forms | 3rd November 2025 [Monday] |
| Last date for submission of online examination application forms (without late fee) | 16th November 2025 [Sunday] |
| Last date for submission of online examination application forms (with late fee of ₹ 600/- or US \$ 10) | 19th November 2025 [Wednesday] |
| Students seeking change of examination city / medium, the correction window for the examination forms already filled will be available during the dates mentioned | 20th November 2025 [Thursday] To 22nd November 2025 [Saturday] |

Examination Fee

The examination fee(s) for various courses are as under: --

| Intermediate Course Examination | |
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| For Indian Centre(s) | |
| Single Group / Unit (All except 2) | ₹ 1500/- |
| Both Groups / Unit 2 | ₹ 2700/- |
| For Overseas Centre(s) – Excluding Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| Single Group / Unit (All except 2) | US\$ 325 |
| Both Groups / Unit 2 | US\$ 500 |
| For Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| Single Group / Unit (All except 2) | INR ₹ 2200 |
| Both Groups / Unit 2 | INR ₹ 3400 |
| Final Course Examination | |
| For Indian Centre(s) | |
| Single Group | ₹ 1800/- |
| Both Groups | ₹ 3300/- |
| For Overseas Centre(s) – Excluding Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| Single Group | US\$ 325 |
| Both Groups | US\$ 550 |
| For Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| Single Group | INR ₹ 2200 |
| Both Groups | INR ₹ 4000 |
| Foundation Course Examination | |
| For Indian Centre(s) | |
| | ₹ 1500/- |
| For Overseas Centre(s) – Excluding Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| | US\$ 325 |
| For Thimphu (Bhutan) & Kathmandu (Nepal) Centre(s) | |
| | INR ₹ 2200 |
| INTERNATIONAL TAXATION – ASSESSMENT TEST (INTT -AT) | |
| | ₹ 2000/- |
| INSURANCE & RISK MANAGEMENT (IRM) TECHNICAL EXAMINATION | |
| | ₹ 2000/- |

The late fee for submission of examination application form after the scheduled last date would be ₹ 600/- [for Indian / Thimphu (Bhutan) / Kathmandu (Nepal) Centres] and US \$ 10 [for Abroad Centres] as decided by the Council.

Examination fee can be remitted online by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI.

OPTION TO ANSWER PAPERS IN HINDI:

Candidates of Foundation, Intermediate & Final Examinations will be allowed to opt for English / Hindi medium for answering papers. Detailed information will be found in guidance notes hosted at <https://eservices.icai.org>. However, the medium of Examinations will be only English in respect of Post Qualification Course viz.: International Taxation – Assessment Test (INTT – AT) and Insurance and Risk Management (IRM) Technical Examination.

The Candidates are advised to note the above and stay in touch with the website of the Institute, www.icai.org.

(CA. ANAND KUMAR CHATURVEDI)
JOINT SECRETARY (EXAMINATIONS)