

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 file with delay also.

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

- Delay up to six month- No documents to be submitted
- Delay of more than 6 month-
 - a. Deed executed on stamp paper
 - b. Delay condonation letter signed by student and principal
 - c. Attendance sheet signed by student and principal
 - d. Work diary signed by student and principal
 - e. Stipend details in bank account.
 - f. 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 of commencement of articleship. For example, if the training is commencing on 3rd October than the stamp paper must be of range of date between 2nd September to 3rd November.

3. 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.

4. 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/-

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

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

6. When is form 104 submitted?

- An articled 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.

7. 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.

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/ frankin of appropriate value dated, within 60 days of commencement of supplementary registration.

2. Is stamp paper and frankin 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/ frankin 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 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/-

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-
 - a. Form 107 (PDF) signed by the student, principal and two witness
 - b. Stamp paper/ frankin with date within 60 days from date of supplementary registration
 - c. Daily work diary 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 (File form 107) allowed under some other principal?**
- No
- 8. What will be the date of Commencement of Supplementary registration of Articleship/Auditship?**
- In form 107, the date of Commencement of Supplementary registration of Articleship/Auditship is the next day of end date of 3 years training and is auto filled by the system.
- 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/ frankin. Kindly make sure that the date is within 60 days 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 for rejection of the form 107 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form.
 - a. If the form 107 is under ask for correction, kindly submit the form along with request letter of rejection.
 - b. If the form 107 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)

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 must submit written application under his signature along with death certificate of the principal

3. How to calculate the excess period if the leaves taken by the student is more than 156 days?

- 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
 - Entitlement of leave (1/7th of the actual period served) = $(915/7) = 130$
 - Excess Period to be served by student $180 - 130 = 50$

4. 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:
 - Delay up to 30 days beyond the initial period Rs. 500/-
 - Delay between 31 days - 180 days Rs. 1,000/-
 - Delay between 181 days - 365 days Rs. 2,000/-
 - Delay beyond 365 days Rs. 10,000/-

5. 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
 - Form 108 (PDF) signed by the student and principal
 - Daily work diary signed by principal and student
 - Bank statement highlighting stipend details signed by principal and student
 - Request for Condonation letter signed by principal and student

6. 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 attached form 118 or the certificate issued by ICAI noting the change in principal.
Please make sure there is no overwriting of any information in form 108

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

- A request letter for rejection of the form 108 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form.
 - a. If the form 108 is under ask for correction, kindly submit the form along with request letter of rejection.
 - b. If the form 108 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)
- 8. In case there is a termination during the Articleship period, after the completion of 3 years of articleship, what is the period for which details are to be submitted in Form 108?**
- If there is a termination during the 3 years of Articleship, the details like leaves, Details of Work Undertaken and Training Received in form 108 should be for the period for which the form is filed under the existing principal
- 9. How will the student know that the form 108 is pending at RO level?**
- Kindly check for following status:
 - Saved: The from is still in student login
 - Requested: The form is at Ro level
 - Completed: Form 108 is approved
 - Ask for correction: Student has to provide some correct and submit the form to RO for approval
 - Sent to MSSO: Form is forwarded to MSS for appropriate action

Form 105

- 1. When is form 105 submitted?**
 - Form 105 is submitted in case of completion/termination of Industrial Training
- 2. Who will sign form 105?**
 - Form 105 must 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
- 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 details in his SSP

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 for rejection of the form 105 has to be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form.

a. If the form 105 is under ask for correction, kindly submit the form along with request letter of rejection.

b. If the form 105 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)

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 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:

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. Daily work diary 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 if my articleship while 120 is submitted?**
 - Student will not be able to register anywhere else till form-120 is in process

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

- 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?**
 - 15 working days

- 5. Do I need to call or intimate ICAI Office after filling form-109?**
 - No need for separate intimation until 15 days, in case of delay a call or email can be sent to concerned official. Details in following link:

<https://resource.cdn.icai.org/33499list-contacts-wro.pdf>

- 6. What happens if my form is not complete in any particular aspect?**

- ICAI will put the form under correction and the student need to submit the form again.
- 7. 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
- 8. What if my principal does not give consent for transfer?**
- Student can submit for 120 (for details about form 120 see the FAQs)

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:

- (i) 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.
 - 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)

(ii) 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. Aadhar card of student with hometown address mentioned.

(iii) 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

(iv) 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:

- a. Proper offer letter must be submitted
- b. Date of commencement and date of end of training must be mentioned in the letter
- c. IT must be the last part of articleship, after joining that student cannot join any firm
- d. Minimum duration of IT is 9 month and maximum duration is 18 months
- e. Student must pass both group of IPCC before applying for IT

(v) 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

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.

Updated as on 12-May-2022

- b. The date of termination must be exactly same as date of surrender of COP/Resignation of partner from firm/resignation of paid assistant.
- (vi) 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 standalone practitioner. The form to be signed by the legal representative if the principal
 - 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.
- (vii) 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.
- (viii) Parents not well
 - Termination can be granted in case if any of the parents is now 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)
- (ix) 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.
- (x) Principal shifting to a place which id more than 50 KM from current place.
 In case of termination on this ground, following documents are required:
 Form-109 duly signed by student and principal.
 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 must discontinue the course and submit the relevant form

4. What are the documents required if I want to discontinue the course?

- Form-109 duly signed by student and principal.
Affidavit including the sentence "Period already served will not be considered in future"

Form-103- Re-registration

1. Can I file-103 (re-register) for articleship even if my termination is processed?

- Yes, a student can file for 103 even if 109 is not processed.

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.

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

- No restriction on time limit. Re-registration can be filed anytime.

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

Form-103 for re-registration can be file with delay also.

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

- Delay up to six month- No documents to be submitted
- Delay of more than 6 month:
 - a. Deed executed on stamp paper
 - b. Delay condonation letter signed by student and principal
 - c. Attendance sheet signed by student and principal
 - d. Work diary signed by student and principal
 - e. Stipend details in bank account.

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 of commencement of articleship. For example, if the training is commencing on 3rd October than the stamp paper must be of range of date between 2nd September to 3rd November.

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

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

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 with the recommendation of the principal, failing which you must go for condonation of delay in non-submission of form.

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.

4. Which are the permitted Engagements under form 112

- a. Permitted Engagements
- b. Teaching up to 9 hours a week
- c. Directorship in a Family Company
- d. 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", submit the document from the institute/college giving proof of regular/correspondence course and date of joining of the course

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. In a regular course, what should be the timing and is it compulsory to be given

- The timing should be before 11 am and after 5 pm. Yes, college timing should be given in a regular course

14. What are the documents to be attached with Form 112 if taking permission to other course of studies?

- a. Copy of Registration Letter from the university with the date of joining of the course
- b. Proof of correspondence if course applied is correspondence

- c. Form 112 signed by the employer, student (Signature of the principal of the college compulsory in case of a regular course)
- d. Request for condonation letter if the fees paid is Rs. 2000/- or more

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

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

16. 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 correspondence course
- e. request for condonation letter if condonation fees more than Rs. 2000/ is paid by the student

17. 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. Copy of Registration Letter from the university that will have the date of joining of the course
- c. Declaration from the employer that from the date of joining the articleship, the student has not attendance any classes in the college
- d. Letter from the principal of the college mentioning the date which was the last day of college for the session.
- e. Request for condonation letter if condonation fees more than Rs. 2000/ is paid by the student

18. 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/-

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

- A request letter for rejection of the form 112 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form
 - a. If the form 112 is under ask for correction, kindly submit the form along with request letter of rejection
 - b. If the form 112 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)