

**Form '120'**  
**REQUEST FORM FOR ISSUE OF SERVICE CERTIFICATE**

[See Regulations 56(1)]

(Be sent by Speed Post/ Registered Post within 15 days from the date of termination of articles)

To

Date : --

CA.

Membership No.

Address

Space for Official Stamp

Sir/Madam,

I , articulated registration No.

have been registered as an articulated assistant under you for a period of

years  months  days with effect from --

After serving for a period of  years  months  days from -- to

--, I have requested vide Letter No.  dated --

for termination of my articles on account of

(\* reason to be mentioned as per Council decision). Considering the exceptional circumstance, you have

agreed to terminate my articles w.e.f --

I declare that during the period of articleship from -- to --

I have availed  days of leave and I have been paid stipend as specified in the Regulation by crossed account payee cheque every month/\*\* deposited by you every month in my account number

with

Branch of  Bank.

(Name of the Bank)

I request you to kindly issue service certificate in Form 109 for termination of articles on the basis of information as furnished above.

I declare that the particulars given above are true and correct to the best of my knowledge and belief.

Yours faithfully,

(Within the frame only)

**Signature**

(Name of the Articled Assistant)

Registration No.

Address

Place

\* Please see the Instruction Sheet Overleaf.

\*\* Strike out whichever is not applicable.

C.C. : The Secretary

The Institute of Chartered Accountants of India.



### **Important Instructions to Form '120'**

Every articled assistant executing the deed of articles for the full period of articled training prescribed under these Regulations, shall be required to complete such articles only with the member who has engaged him.

Provided that the articles so engaged may, by agreement between the articled assistant and his principal be terminated under such exceptional circumstances or conditions, as may be decided by the Council:

#### **1. Exceptional Circumstances for Termination of articles**

No request for termination of articles is entertained from any articled assistant in general and more particularly during the first six months and also during the last twelve months of articles except as provided in the Regulations.

1.1 If the articled assistant is not able to serve the articleship for specified medical reason thereby opting to discontinue CA course for a period of at least three months, the termination of articles be permitted, provided that the medical grounds are such that warrant termination of article ship

1.2 If the working parents of the articled assistant is / are transferred from the city/ place where the articled assistant is receiving training to another city.

#### **2. Requirements**

(a) Medical Certificate, in Original, issued by Chief Medical Officer/Civil Surgeon/Medical Board of a State /Central Government Hospital and alike clearly indicating nature of illness/disease, likely period of recovery that warrants termination of Articles.

(b) Certified copy of Transfer order of the parents be submitted for the cases falling under category 1.2

#### **3. Restrictions**

3.1 In the event of termination of articles on the ground of parents' transfer, fresh articles shall not be registered

a) in the same city or

b) within 50 kilometers radius of the city where he/she has undergone articles prior to such termination

3.2 In the case of termination of articles on medical ground the articles may or may not be registered under the same employer under whom previously served or any member eligible to train articles alongwith medical fitness certificate from the same hospital which issued the medical certificate.

#### **4. General**

4.1. Form should be duly filled and signed by the articled assistant clearly mentioning all the details.

4.2 Form should be sent by Speed Post or Registered Post within 15 days from date of termination of articles by the articled assistant to the Principal with a copy to "The Secretary", at the address of the concerned Decentralised office under whose jurisdiction the professional address of the Principal falls.

4.3 While forwarding the Form No. '120' the articled assistant shall state specifically the clause and also submit documentary proof (as given above) under which the terminations of articles have been agreed upon.