



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA-NEW DELHI  
(EXAMINATION DEPARTMENT)**

**◆ INSTRUCTIONS TO EXAMINEES – MAY, 2018 ◆**

**Examination in Post Qualification Course in**

**International Taxation Assessment Test (INTT-AT)**

**[THE EXAMINATION WILL COMMENCE AT 2.00 PM (IST) EACH DAY]**

1.	The doors of the examination hall will be opened each day half an hour before the time specified for the commencement of the examination. All candidates must be in the examination hall before the time specified for the commencement of the examination. Each candidate must show his/her admit card for entry into the examination hall.
2.	No candidate will be permitted to enter the hall after the expiry of half an hour from the commencement of the examination. No candidate will be permitted to leave the hall until the expiry of one hour after the commencement of the examination. Candidates leaving the examination hall/room before expiry of 2.5 hours are required to submit their Question Paper also alongwith the Answer Book to the invigilator.
3.	Candidates will find their Roll Numbers written against the seats allotted to them. They should occupy their allotted seats.
4.	Immediately on receipt of the question paper, every candidate must write his/her Roll No. on his/her copy of the question paper at the top. By reference to the code of the question paper displayed on the black board, every candidate is expected to satisfy himself/herself that he/she has received the correct question paper.
5.	A Machine readable cover page of Answer Book has been introduced effective from November 2011 examinations. Candidates are required to write their Roll number in figures and words and darken the corresponding circles in the OMR portion of the cover page of answer book and sign in the box provided for "CANDIDATE'S SIGNATURE". <b>Post Qualification Course(s) candidates will not be provided with BAR CODE sticker and hence bar code sticker need not be affixed on the Answer Book. (Bar Code stickers are applicable to students' examinations only).</b>
6.	No candidate of the INTERNATIONAL TAXATION ASSESSMENT TEST (INTT-AT) Examination shall bring with him/her into the examination hall or carry on his/her person any paper, book, notes or any other material nor shall any candidate of a Post Qualification Course Examination communicate with any other candidate in the hall or in the premises when the examination is in progress. Any infringement of this instruction is likely to result in the candidate or candidates concerned being expelled from the examination hall or otherwise dealt with.
7.	Candidates should use all the pages in the main answer book supplied, before asking for the additional answer book(s). In order to avoid wastage, candidates will be issued additional answer book(s) only after they have used the main answer book. The candidates should write answer on both sides of the paper. Rough work, where necessary, should be done at the <b>left hand side</b> of a page. No candidate shall tear a leaf off an answer book.

8.	<p>(a) The answers should be written neatly and legibly and should as far as possible be brief.</p> <p>(b) The answer to each question must be commenced on fresh page and the question number prominently displayed at the top of each answer or in the margin provided on the answer book. The answer to each question in all parts should be fully completed in one page, or in a consecutive set of pages, before the next question is taken up.</p>
9.	The candidates should write the question numbers and the sub-division numbers, if any, very clearly. The candidates should also leave a margin on each page wherever margin is not provided.
10.	All candidates are required to bring their own pen, ink, <b>blotting paper, scale, and battery operated noiseless/cordless portable calculator with upto 6 functions, 12 digits and upto two memories</b> only.
11.	The answer books should be fastened together with a tag supplied for the purpose. The number of answer books used must be clearly stated on the top of the cover page.
12.	A tick (√) mark should be made against the question or questions answered in the cages provided for the purpose on the cover page <b>of the answer book</b> .
13.	The candidates should not write anything in the cages provided in the cover page for noting the marks, which are intended for use of the examiner.
14.	At the conclusion of the time allowed for each paper, the answer book must be <b>returned</b> immediately to the Invigilator. The answer books written by the candidate should be fastened together before handing over to the Invigilator or the Superintendent of the examination. Any representation regarding omission to <b>return</b> the written answer book or any part thereof will not be entertained, after the examination in the particular paper is over.
15.	The candidates should write <b>their respective</b> Roll Nos. in the space provided for the purpose on the cover page of the Main Answer Book only and at no other part of the answer book(s). They should not make any distinguishing mark in any part of their answer books. Infringement of this instruction is punishable, which may include debarring from appearing in the examination.
16.	No candidate shall, without the specific permission of the Superintendent, leave his/her seat in the examination hall during the period of the examination. Candidates should not leave the hall without handing over their answer books to the Invigilator or the Superintendent. <u>The Superintendents have been advised to issue receipt, through the Invigilators, for the answer books handed over. The specimen of the receipt form is annexed with the Admit Card. The form may be got signed by the Invigilator on day-to-day basis.</u>
17.	Every candidate must sign the attendance sheets and in no case shall leave the examination hall without signing these sheets.
18.	The candidate should not write any matter on the question paper (except their Roll No. vide instruction No. 4). They should not remove any paper or papers from the examination hall (except their copies of the question paper).
19.	If a candidate is found to have resorted to or attempted to resort to unfair means pertaining to an examination, the Council may, on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may deem fit. The Superintendent of the examination has absolute power to expel a candidate from the examination hall, if in his/her opinion; the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must, before leaving the hall, submit to the

	Council his/her explanation in writing through the Superintendent of the examination.
20.	Smoking /chewing tobacco/betel, intoxicant etc. are strictly prohibited in the examination hall.
21.	Candidates should not bring the pager, cellular phone, digital diary or other electronic gadgets/device in any form inside the examination centre (except calculator as mentioned at para 10 and 24).
22.	Candidates should write the answers only in blue or black ink and in no other colour. Use of pencil is prohibited.
23.	Answers to questions are to be given only in English and therefore if answered in any other language, the answers will not be evaluated.
24.	The candidates are permitted to use their personal battery operated calculators in the examinations. The calculators to be used by the candidates in examination should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless. Exchange of calculator between the candidates is not allowed. The Superintendent of the centre will have complete authority to disallow the use of a calculator which does not conform to the above specifications.
25	Candidates of the International Taxation Assessment Test (INTT-AT) may note that Paper-2 of the INTT-AT would comprise 20 marks Objective Type Questions (which are also to be answered in the Answer Sheet provided for the Paper), and while full marks will be awarded to correct answers, 50 percent marks will be deducted, i.e. negative marking will be done, for wrong answers to the objective type questions.
26	In case of any inadvertent mistake in printing or framing of a question in a paper, candidates can bring it to the notice of the Joint Secretary (Exams), within a week from the last day of examination.