



## **CA Final – Class Access, Attempt Deferment & Class Requisition Policy**

### **1. Purpose**

This policy sets out the terms and conditions governing class access, attempt deferment, serial key activation, validity, faculty selection (where applicable), and other eligibility for students enrolled in CA Final courses.

### **2. Applicability**

This policy applies to all students enrolled in CA Final classes with reference to the examination attempt declared at the time of enrollment.

### **3. Class Access for Declared Examination Attempt**

#### **3.1 Declared Attempt**

- At the time of enrollment, the student shall declare the examination attempt for which the classes are being availed (e.g., May 2027).
- Class access shall be aligned strictly with the declared examination attempt.

#### **3.2 Access Timeline**

- The students are required to make a payment of Re.1 through the link sent by the institute to request the classes.
- Students may request and access the classes up to one (1) month prior to the commencement of the declared examination attempt.

### **4. Faculty Selection Policy**

- At the time of placing a class access request, students shall be provided with a list of faculty options available at that particular point in time.
- Students may select any faculty from the options made available during the request process, based on their preference and convenience.
- Faculty selection shall be restricted strictly to the faculty members available at the time the request is placed.

- No claim shall arise for access to any specific faculty who is not available or listed at the time of class request is placed.
- In the event that the faculty member originally assigned or committed is unable to conduct the program due to any unavoidable or unforeseen circumstances, the Institute reserves the right to appoint a substitute faculty member with comparable qualifications.
- The appointment of such substitute faculty shall not constitute a breach of this Agreement and shall not, under any circumstances, entitle the participant to any refund, compensation, or claim of any nature whatsoever.

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## **5. Serial Key Activation & Validity**

### **5.1 Course Validity Based on Plan**

Course validity shall be determined based on the plan selected by the student:

- **Gold Plan** – 2.5 years
- **Diamond Plan** – 2.5 years
- **Platinum Plan** – 3 years

The validity shall be calculated as per the plan from the date of registration and will not be extended beyond the registered exam attempt.

### **5.2 Activation as Commencement**

- Once a student places a request for the class and the serial key is generated and shared, it shall be deemed that the classes have been provided from the Institution's end.
- The date on which the student chooses to activate the serial key is solely at the student's discretion. Whether the student activates it immediately, after a week, after a month, or does not activate it at all, the Institution's obligation is considered fulfilled upon issuance of the serial key.
- Hence if the serial key is issued to a student, it will be considered that the classes have been provided. Therefore, the serial key cannot be returned under any circumstances. However, the institute reserves the right to change or replace the serial key if deemed necessary.

### **5.3 Serial Key Validity Period**

- The validity period applicable to the respective subject (e.g., six months, nine months, etc.) shall commence immediately upon activation of the serial key.
- The validity shall run continuously from the date of activation, irrespective of course completion status.

#### 5.4 Non-Completion Within Validity

- If a student fails to complete the course within the stipulated validity period, extension of the activated serial key shall be granted only if such an extension facility is supported by the respective faculty's software platform.
- If the software does not provide for extension, no extension shall be granted under any circumstances.

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#### 6. Platinum Plan – Revision Classes

- Students enrolled under the Platinum Plan shall be eligible for free revision classes, based on availability for the registered attempt.
- Availability of revision classes shall be subject to faculty scheduling and institutional discretion.

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#### 7. Attempt Deferment Policy

If a student does not appear for the examination corresponding to the declared attempt and chooses to appear in a later attempt, the following conditions shall apply:

##### 7.1 Permissible Deferments

- The student will be eligible to request class access for a maximum of two (2) subsequent attempts only.
- An extension fee of Rs. 1000 +GST per subject will be charged for each extended attempt.
- Class access shall be provided for such deferred attempts subject to compliance with this policy.
- **Example for Clarification**
  - If a student has registered for the May 2027 attempt but has not requested classes before the exam date, they will be eligible for an extension until September 2027 or January 2028 attempts only, subject to payment of the extension fee of ₹1,000 + GST per subject per attempt.
  - Extension will not be granted for any attempt beyond January 2028.

##### 7.2 Deferment Beyond Two Attempts

If a student:

- Initially registers for an attempt (e.g., May 2026),
- Does not appear for the declared attempt &

- Does not appear for the next two subsequent immediate attempt after extended payment the student is required to make the applicable fee payment for the respective subject and access the classes.

## 8. Policy Modification

- The management reserves the right to amend, modify, or update this policy at its sole discretion for the betterment of students and institutional operations.
- Any such modification shall be duly communicated and will be binding upon all enrolled students.

## 9. Contact & Support

For any clarification or request students must contact:

[cafinalallsubjects@ksacademy.co.in](mailto:cafinalallsubjects@ksacademy.co.in)

## 10. Deemed Acceptance & Communication

- Please note that this communication is deemed to have been officially conveyed to all concerned students if through appropriate modes, including email & whatsapp shall be deemed to have been duly delivered and received by the Student.
- Proof of dispatch or electronic transmission by the Institute shall constitute sufficient proof of delivery, irrespective of whether the Student acknowledges, reads, signs, or responds to such communication.
- It shall be the sole responsibility of the Student to keep their contact details updated with the Institute at all times.

For

KSA Educational Services Private Limited

Authorised Signatory

