

[2024] 5 S.C.R. 533 : 2024 INSC 459

**Varad Balwant Vasant & Ors.**

**v.**

**Union of India & Ors.**

(Writ Petition (Civil) No 255 of 2024)

29 April 2024

**[Dr Dhananjaya Y Chandrachud, CJI, J B Pardiwala  
and Manoj Misra, JJ.]**

### **Issue for Consideration**

Re-scheduling of two papers of Chartered Accountant Examination sought in the wake of General Elections of 2024. In view of the obligation cast upon every citizen to exercise their franchise, whether the examination schedule will cause a dislocation for students eligible to exercise their franchise and enrolled for the examination.

### **Headnotes**

**Education/Educational Institutions – Chartered Accountancy – Examination – Re-scheduling of two papers sought – Phase-wise polling during the 2024 General Elections was scheduled to take place on 07.05.2024 and 13.05.2024 – Chartered Accountant Examination for the Intermediate and final course were to be held between 02.05.2024 and 17.05.2024 – Re-scheduling of two papers scheduled to be held on 08.05.2024 and 14.05.2024 sought contending that convening of the examination one day after the polling will cause severe hardship to candidates – Whether the examination schedule will cause a dislocation for students eligible to exercise their franchise and enrolled for the examination:**

**Held:** Scheduling of examinations essentially pertains to the policy domain – Number of centres is 591, spread across not only cities but other parts of the country as well – No examination scheduled on polling days or on a day prior – Over 4,36,000 candidates enrolled for the examination – The grant of any relief at this stage would cause substantial prejudice. [Para 6]

### **List of Keywords**

Chartered Accountancy; Chartered Accountant Examination; Re-scheduling of papers/examination; Re-scheduling of Chartered Accountant Examination; General Elections of 2024; Examination after the polling; Hardship to candidates.

**Digital Supreme Court Reports****Case Arising From**

CIVIL ORIGINAL JURISDICTION: Writ Petition (Civil) No. 255 of 2024

(Under Article 32 of The Constitution of India)

**Appearances for Parties**

Ms. Madhavi Divan, Sr. Adv., Divyansh Tiwari, Ms. Aishani Narain, Sameer Choudhary, Nirnimesh Dube, Advs. for the Petitioners.

Ramji Srinivasan, Sr. Adv., Pramod Dayal, Nikunj Dayal, Ms. Namrata Saraogi, Advs. for the Respondents.

**Judgment / Order of the Supreme Court****Order**

1. The Chartered Accountant Examination for the Intermediate and final course is due to commence on 2 May 2024 and end on 17 May 2024.
2. The bone of contention in these proceedings under Article 32 of the Constitution pertains to two examinations which are scheduled to be held on 8 May 2024 and 14 May 2024. The grievance is that phase-wise polling during the General Elections is scheduled to take place on 7 May and 13 May 2024 and hence, the convening of the examination on the above two days (one day after the phase-wise polling) will cause severe hardship to candidates.
3. Ms Madhavi Divan, senior counsel appearing on behalf of the petitioners submitted that though there are 816 districts, there are only 290 centres where the examination is being held, as a consequence of which serious hardship may be caused to students coming from remote areas.
4. A petition which was instituted before the High Court of Delhi was dismissed on 8 April 2024. However, independent of that, we have considered the grievance to assess whether a cause of action warranting the grant of relief has been established.
5. On behalf of the Institute of Chartered Accounts, it has been submitted by Mr Ramji Srinivasan, senior counsel that :

**Varad Balwant Vasant & Ors. v. Union of India & Ors.**

- (i) As many as 4,36,246 candidates have been enrolled for the ensuing examination;
  - (ii) Though 291 cities have examination centres, there are 591 centres across India to facilitate the convenience of students; and
  - (iii) The Institute of Chartered Accountants has not scheduled the examination either on the day of polling or a day prior to polling days.
6. The scheduling of examinations essentially pertains to the policy domain. At the same time, bearing in mind the importance of the obligation which is cast upon every citizen to exercise their franchise, we have independently assessed whether the examination schedule will cause a dislocation for students who would be eligible to exercise their franchise and are enrolled for the examination. The number of centres is 591, spread across not only cities but other parts of the country as well. No examination has been scheduled on polling days or on a day prior. Over 4,36,000 candidates have enrolled for the examination. The grant of any relief at this stage would cause substantial prejudice.
7. Ms Madhavi Divan, senior counsel appearing on behalf of the petitioners submitted in the alternative that an option may be given to students who are unable to appear for the examinations which are scheduled on 8 and 14 May 2024 to take the examinations in a subsequent batch.
8. We find considerable force in the submission which has been urged on behalf of Institute of Chartered Accountants that such a course of action would not be fair because it will allow some students to opt out of certain papers and take them in the ensuing examination. This will cause prejudice to those students who have to be assessed on the basis that they have taken all the papers at one and the same time. The arrangements that were made during the course of the COVID 19 pandemic stand on a completely different footing since the country was then faced with a public health crisis of unprecedented proportion. The relief as sought is contrary to the regulations and cannot be granted.

**Digital Supreme Court Reports**

9. Bearing in mind all the above circumstances, we are not in a position to accede to the request of the petitioners for the grant of relief.
10. The Writ Petition is accordingly dismissed.
11. Pending applications, if any, stand disposed of.

*Headnotes prepared by:* Divya Pandey

*Result of the case:*  
Writ Petition dismissed.