

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**  
**NEW DELHI**  
**EXAMINATION WING**  
**Circular No. 3 of 2026**

137

No /Exam/Court Case/44-2025

Dated: 24.01.2026

**To**

**All Heads of Department of IA&AD offices**  
**(As per standard email list)**

**Sub: Regarding SAS Examination 2 of 2025**

The SAS Exam-2 of 2025 shall be conducted in accordance with Circular 02 of 2025 vide No. 529/26-Exam/SAS etc.Exam/2025 dated 19.11.2025 as per the revised syllabus and the schedule already fixed. The Department is contemplating to challenge the common judgment & order dated 19.01.2026 passed in the OA(s) (OA no. 4412/2025, 4413/2025 & 4417/2025 at Principal Bench, CAT, New Delhi). The applicants in these OAs may choose to appear or not to appear in the examination at their own volition.

This issues with the approval of competent authority.

Yours faithfully,

  
(Raj Kamal Ranjan)  
Director (Exam)