

## CA Inter Law — May 2026 Question Paper Analysis

### Part I: MCQ Analysis (30 Marks)

Question No.	Chapter / Topic	Marks	Difficulty Level
Q1	FEMA — Current Account Transactions (Foreign Exchange Remittance Rules)	2	Medium
Q2	FEMA — Liberalised Remittance Scheme (LRS)	2	Hard
Q3	FEMA — Acquisition/Inheritance of Foreign Immovable Property	2	Medium
Q4	LLP Act, 2008 — Admission of Partner & Intimation to Registrar	2	Easy
Q5	LLP Act, 2008 — Designated Partner & Resident in India	2	Medium
Q6	General Clauses Act, 1897 — Measurement of Distance	2	Medium
Q7	General Clauses Act, 1897 — Service of Notice (Deemed Service)	2	Easy
Q8	Companies Act, 2013 — CSR (Section 135) Applicability Criteria	2	Easy
Q9	Companies Act, 2013 — CSR Committee Composition	2	Medium
Q10	Companies Act, 2013 — Unspent CSR Amount Treatment	2	Hard
Q11	Companies Act, 2013 — Quorum at AGM (Section 103)	2	Medium
Q12	Companies Act, 2013 — Related Party Transaction & Explanatory Statement (Section 102)	2	Hard
Q13	Companies Act, 2013 — Deposits (Penal Interest on Unclaimed Deposit)	2	Medium
Q14	Companies Act, 2013 — Deposit Repayment Reserve Account (20% Rule)	2	Medium

Q15	Companies Act, 2013 — Dividend Declaration Restriction (Default in Deposit)	2	Hard
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## Part II: Descriptive Analysis (70 Marks)

Question No.	Chapter / Topic	Marks	Difficulty Level
Q1(a)(i)	Companies Act — Section 8 Company (Licence for Non-Profit)	3	Medium
Q1(a)(ii)	Companies Act — Section 8 + OPC (Can OPC be Section 8?)	2	Medium
Q1(b)(i)	Companies Act — Voluntary Revision of Financial Statements (Section 131)	2	Medium
Q1(b)(ii)	Companies Act — Rule 77, NLT Rules 2016 (Application for Revision)	3	Hard
Q1(c)	FEMA — Current Account Transactions (Technical/Donation Remittances by Company)	4	Hard
Q2(a)(i)	Companies Act — Sweat Equity Shares — Validity & Maximum Limit (Section 54)	3	Medium
Q2(a)(ii)	Companies Act — Sweat Equity Shares — Validity of Special Resolution (12 months rule)	2	Medium
Q2(a) OR (i)	Companies Act — Debentures — 16 Year Tenure Permissibility	2	Hard
Q2(a) OR (ii)	Companies Act — Debentures — Security Outside India & Debenture Validity	1	Medium
Q2(a) OR (iii)	Companies Act — Debenture Redemption Reserve (DRR) — Exemptions	2	Hard
Q2(b)(i)	Companies Act — Registration of Charges — Satisfaction Filing (Section 82/83)	3	Medium
Q2(b)(ii)	Companies Act — Registrar's Power to	2	Medium

	Enter Satisfaction in Absence of Company		
Q2(c)	General Clauses Act — Power to Issue & Rescind Notifications (Section 21)	4	Hard
Q3(a)	Companies Act — Offer for Sale by Members (Section 28 + Rule 8)	5	Hard
Q3(b)(i)	Companies Act — Quorum at AGM (Six Sigma — 7000 members)	2	Easy
Q3(b)(ii)	Companies Act — Special Resolution — Voting Requirement	1	Easy
Q3(b)(iii)	Companies Act — Chairman's Declaration of Special Resolution Validity	2	Medium
Q3(c)	Interpretation of Statutes — Rule of Harmonious Construction	4	Medium
Q4(a)(i)	Companies Act — Appointment of Auditor — Role of Audit Committee & BOD	2	Medium
Q4(a)(ii)	Companies Act — Auditor Appointment when BOD Disagrees with Audit Committee	3	Hard
Q4(b)	LLP Act, 2008 — LLP Agreement Not Filed; Partner's Authority; Liability of Retired Partner	5	Hard
Q4(c)	Interpretation of Statutes — Ejusdem Generis Rule & Exceptions	4	Medium
Q5(a)	Companies Act — IEPF Transfer (Unpaid Dividend + Shares) & Remedy for Shareholder	5	Medium
Q5(b)(i)	LLP Act — Conversion of Company to LLP with Pending Regulatory Proceeding	2	Hard
Q5(b)(ii)	LLP Act — Effect of Registration under Section 58	3	Medium
Q5(c)(i)	General Clauses Act — Definition of "Person" (Section 3(42))	2	Easy
Q5(c)(ii)	General Clauses Act — Good Faith (Section 3(22))	2	Easy
Q6(a)(i)	Companies Act — Premature Repayment of Deposit — Period & Interest Rate	3	Hard

	Calculation		
Q6(a)(ii)	Companies Act — Situations where Rate Reduction Not Applicable on Premature Repayment	2	Medium
Q6(b)(i)	Companies Act — Foreign Company (Section 381) — Non-Attachment of Documents	2	Medium
Q6(b)(ii)	Companies Act — Foreign Company — Effect on Contracts	3	Medium
Q6(c)(i)	FEMA — Holding of Foreign Exchange by Resident in India	2	Easy
Q6(c)(ii)	FEMA — Current Account vs Capital Account Transaction (General Rule)	2	Easy

## Chapter-wise Weightage Summary

Chapter / Subject	Total Marks	% of Paper
Companies Act, 2013	54	54%
FEMA, 1999	18	18%
LLP Act, 2008	14	14%
General Clauses Act, 1897 & Interpretation of Statutes	14	14%
Total	100	100%