

MOCK TEST PAPER 2

FOUNDATION COURSE

PAPER 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

ANSWERS

- 1 (a) According to the provisions of Section 11 of the Indian Contract Act, 1872, a minor is disqualified from contracting. A contract with minor is *void-ab-initio* but minor can act as an agent. But he will not be liable to his principal for his acts.

In the instant case, Mr. Shekhar appoints Mr. Nadan, a minor as his agent to sale his car. Mr. Shekhar clearly instructed to Mr. Nadan that the minimum sale price of the car should be Rs. 1,00,000 yet Mr. Nadan sold the car to Mr. Masoom for Rs. 80,000.

- (i) Considering the facts, although the contract between Mr. Shekhar and Mr. Nadan is valid, Mr. Nadan will not be liable to his principal for his acts. Hence, Mr. Shekhar cannot recover the loss of Rs. 20,000.
- (ii) Further, Mr. Masoom purchased the car from agent of Mr. Shekhar, he got good title. Hence, Mr. Shekhar cannot recover his car from Mr. Masoom.

- (b) According to Section 2(68) of Companies Act, 2013, "Private company" means a company having a minimum paid-up share capital as may be prescribed, and which by its articles,—

- (i) restricts the right to transfer its shares;
- (ii) except in case of One Person Company, limits the number of its members to two hundred:

Provided that where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this clause, be treated as a single member:

Provided further that—

- (A) persons who are in the employment of the company; and
- (B) persons who, having been formerly in the employment of the company, were members of the company while in that employment and have continued to be members after the employment ceased,

shall not be included in the number of members; and

- (iii) prohibits any invitation to the public to subscribe for any securities of the company.
 - (I) Following the provisions of Section 2(68), 25 members were employees of the company but not during present membership which was started from 1st December 2016 i.e. after the date on which these 25 members were ceased to the employee in Jagannath Oils Limited. Hence, they will be considered as members for the purpose of the limit of 200 members. The company is required to reduce the number of members before converting it into a private company.
 - (II) On the other hand, if those 25 members were ceased to be employee on 28th June 2017, they were employee at the time of getting present membership. Hence, they will not be counted as members for the purpose of the limit of 200 members and the total number of members for the purpose of this sub-section will be 195. Therefore,

Jagannath Oils Limited is not required to reduce the number of members before converting it into a private company.

(c) **Exceptions to the Rule *Nemo dat Quod Non Habet*:** The term means, “none can give or transfer goods what he does not himself own”. Exceptions to the rule and the cases in which the Rule does not apply under the provisions of the Sale of Goods Act, 1930 are enumerated below:

(i) **Sale by a Mercantile Agent:** A sale made by a mercantile agent of the goods or document of title to goods would pass a good title to the buyer in the following circumstances, namely.

- (a) if he was in possession of the goods or documents with the consent of the owner;
- (b) if the sale was made by him when acting in the ordinary course of business as a mercantile agent; and
- (c) if the buyer had acted in good faith and has at the time of the contract of sale, no notice of the fact that the seller had no authority to sell. (Proviso to Section 27).

Mercantile agent means an agent having in the customary course of business as such agent authority either to sell goods, or to consign goods for the purposes of sale, or to buy goods, or to raise money on the security of goods. [section 2(9)]

(ii) **Sale by one of the joint owners:** If one of the several joint owners of goods has the sole possession of them with the permission of the others the property in the goods may be transferred to any person who buys them from such a joint owner in good faith and does not at the time of the contract of sale have notice that the seller has no authority to sell. (Section 28)

(iii) **Sale by a person in possession under voidable contract:** A buyer would acquire a good title to the goods sold to him by seller who had obtained possession of the goods under a contract voidable on the ground of coercion, fraud, misrepresentation or undue influence provided that the contract had not been rescinded until the time of the sale (Section 29).

(iv) **Sale by one who has already sold the goods but continues in possession thereof:** If a person has sold goods but continues to be in possession of them or of the documents of title to them, he may sell them to a third person, and if such person obtains the delivery thereof in good faith without notice of the previous sale, he would have good title to them, although the property in the goods had passed to the first buyer earlier. A pledge or other deposition of the goods or documents of title by the seller in possession are equally valid. [Section 30(1)]

(v) **Sale by buyer obtaining possession before the property in the goods has vested in him:** Where a buyer with the consent of seller obtains possession of the goods before the property in them has passed to him, he may sell, pledge or otherwise dispose of the goods to a third person, and if such person obtains delivery of the goods in good faith and without notice of the lien or other right of the original seller in respect of the goods in good faith and without notice of the lien or other right of the original seller in respect of the goods, he would get a good title to them. [Section 30(2)].

(vi) **Sale by an unpaid seller:** Where an unpaid seller who had exercised his right of lien or stoppage in transit resells the goods, the buyer acquires a good title to the goods as against the original buyer [Section 54(3)].

(vii) Sale under the provisions of other Acts:

- (i) Sale by an official Receiver or liquidator of the company will give the purchaser a valid title.
- (ii) Purchase of goods from a finder of goods will get a valid title under circumstances.
- (iii) Sale by a pawnee under default of pawnor will give valid title to the purchaser.

- 2 (a) (i) An agreement comes into existence when one party makes a proposal or offer to the other party and that other party gives his acceptance to it. A contract is an agreement enforceable by law. It means that to become a contract an agreement must give rise to a legal obligation i.e. duly enforceable by law. If an agreement is incapable of creating a duly enforceable by law, it is not a contract. There can be agreements which are not enforceable by law, such as social, moral or religious agreements. The agreement is a wider term than the contract. All agreements need not necessarily become contracts but all contracts shall always be agreements.

All agreements are not contracts: When there is an agreement between the parties and they do not intend to create a legal relationship, it is not a contract.

All contracts are agreements: For a contract there must be two things (a) an agreement and (b) enforceability by law. Thus, existence of an agreement is a pre-requisite existence of a contract. Therefore, it is true to say that all contracts are agreements.

Thus, we can say that there can be an agreement without it becoming a contract, but we can't have a contract without an agreement.

- (ii) **Invitation to offer:** The offer should be distinguished from an invitation to offer. An offer is the final expression of willingness by the offeror to be bound by his offer should the party chooses to accept it. Where a party, without expressing his final willingness, proposes certain terms on which he is willing to negotiate, he does not make an offer, but invites only the other party to make an offer on those terms. This is the basic distinction between offer and invitation to offer.

The display of articles with a price in it in a self-service shop is merely an invitation to offer. It is in no sense an offer for sale, the acceptance of which constitutes a contract. In this case, Smt. Prakash by selecting some articles and approaching the cashier for payment simply made an offer to buy the articles selected by her. If the cashier does not accept the price, the interested buyer cannot compel him to sell.

- (b) Designated Partner [Section 2(j)]:** "Designated partner" means any partner designated as such pursuant to section 7.

According to section 7 of the LLP Act, 2008:

- (i) Every LLP shall have at least two designated partners who are individuals and at least one of them shall be a resident in India.
- (ii) If in LLP, all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such LLP or nominees of such bodies corporate shall act as designated partners.

3 (a) Ms. Lucy while drafting partnership deed must take care of following important points:

- No particular formalities are required for an agreement of partnership.
- Partnership deed may be in writing or formed verbally. The document in writing containing the various terms and conditions as to the relationship of the partners to each other is called the 'partnership deed'.
- Partnership deed should be drafted with care and be stamped according to the provisions of the Stamp Act, 1899.
- If partnership comprises immovable property, the instrument of partnership must be in writing, stamped and registered under the Registration Act.

List of information included in Partnership Deed while drafting Partnership Deed by Ms. Lucy:

- Name of the partnership firm.
- Names of all the partners.
- Nature and place of the business of the firm.
- Date of commencement of partnership.
- Duration of the partnership firm.
- Capital contribution of each partner.
- Profit Sharing ratio of the partners.
- Admission and Retirement of a partner.
- Rates of interest on Capital, Drawings and loans.
- Provisions for settlement of accounts in the case of dissolution of the firm.
- Provisions for Salaries or commissions, payable to the partners, if any.
- Provisions for expulsion of a partner in case of gross breach of duty or fraud.

Note: Ms. Lucy may add or delete any provision according to the needs of the partnership firm.

- (b)** If the performance consists of payment of money and there are several debts to be paid, the payment shall be appropriated as per provisions of Sections 59, 60 and 61 of the Indian Contract Act, 1872. The debtor has, at the time of payment, the right of appropriating the payment. In default of debtor, the creditor has option of election and in default of either the law will allow appropriation of debts in order of time.

In the present case, Mr. Murari had made two payments by way of two cheques. One cheque was exactly the amount of the bill drawn. It would be understood even though not specifically appropriated by Mr. Murari that it will be against the bill of exact amount. Hence cheque of Rs. 9,680 will be appropriated against the bill of ` 9,680 which was due in May 2019.

Cheque of Rs. 15000 can be appropriated against any lawful debt which is due even though the same is time-barred.

Hence, Mr. Girdhari can appropriate the same against the debt of Rs. 12,120 which was due in 2016 and balance against Rs. 5650 which was due in August 2018.

- 4 (a)** A lien is a right to retain possession of goods until the payment of the price. It is available to the unpaid seller of the goods who is in possession of them where-

- (i) the goods have been sold without any stipulation as to credit;
- (ii) the goods have been sold on credit, but the term of credit has expired;
- (iii) the buyer becomes insolvent.

The unpaid seller can exercise 'his right of lien even if the property in goods has passed on to the buyer. He can exercise his right even if he is in possession of the goods as agent or bailee for the buyer.

Termination of lien: An unpaid seller loses his right of lien thereon-

- (i) When he delivers the goods to a carrier or other bailee for the purpose of transmission to the buyer without reserving the right of disposal of the goods;
- (ii) When the buyer or his agent lawfully obtains possession of the goods;

Yes, he can exercise his right of lien even after he has obtained a decree for the price of goods from the court.

- (b)** According to Section 33 of Indian Partnership Act, 1932, a partner may not be expelled from a firm by a majority of partners except in exercise, in good faith, of powers conferred by contract between the partners. It is, thus, essential that:

- (i) the power of expulsion must have existed in a contract between the partners;
- (ii) the power has been exercised by a majority of the partners; and
- (iii) it has been exercised in good faith.

If all these conditions are not present, the expulsion is not deemed to be in bonafide interest of the business of the firm.

The test of good faith as required under Section 33(1) includes three things:

- The expulsion must be in the interest of the partnership.
- The partner to be expelled is served with a notice.
- He is given an opportunity of being heard.

If a partner is otherwise expelled, the expulsion is null and void.

According to the test of good faith as required under Section 33(1), expulsion of Partner Y is not valid as he was not served any notice and also he was not given an opportunity of being heard. Also the matter of fight between A and Y was on personal reasons, hence not satisfying the test of good faith in the interest of partnership. Since the conditions given under above provisions are not satisfied, the expulsion stands null and void.

- 5 (a)** As per the provisions of the Sale of Goods Act, 1930 there are three modes of delivery, i) Actual delivery, ii) Constructive delivery and iii) Symbolic delivery. When delivery is affected without any change in the custody or actual possession of the things, it is called constructive delivery or delivery by acknowledgement. Constructive delivery takes place when a person in possession of goods belonging to seller acknowledges to the buyer that he is holding the goods on buyer's behalf.

In the instant case, Kishore acknowledges Avyukt that he is holding wheat on Avyukt's behalf. Before picking the wheat from warehouse by Avyukt, whole wheat was flooded in flood.

On the basis of above provisions and facts, it is clear that possession of the wheat has been transferred through constructive delivery. Hence, Avyukt is not right. He cannot claim the price back.

- (b) **Doctrine of ultra vires:** The meaning of the term ultra vires is simply “beyond (their) powers”. The legal phrase “ultra vires” is applicable only to acts done in excess of the legal powers of the doers. This presupposes that the powers are in their nature limited. To an ordinary citizen, the law permits whatever does the law not expressly forbid.

It is a fundamental rule of Company Law that the objects of a company as stated in its memorandum can be departed from only to the extent permitted by the Act - thus far and no further **[Ashbury Railway Company Ltd. vs. Riche]**. In consequence, any act done or a contract made by the company which travels beyond the powers not only of the directors but also of the company is wholly void and inoperative in law and is therefore not binding on the company. On this account, a company can be restrained from employing its fund for purposes other than those sanctioned by the memorandum. Likewise, it can be restrained from carrying on a trade different from the one it is authorised to carry on.

The impact of the doctrine of ultra vires is that a company can neither be sued on an ultra vires transaction, nor can it sue on it. Since the memorandum is a “public document”, it is open to public inspection. Therefore, when one deals with a company one is deemed to know about the powers of the company. If in spite of this you enter into a transaction which is ultra vires the company, you cannot enforce it against the company. For example, if you have supplied goods or performed service on such a contract or lent money, you cannot obtain payment or recover the money lent. But if the money advanced to the company has not been expended, the lender may stop the company from parting with it by means of an injunction; this is because the company does not become the owner of the money, which is ultra vires the company. As the lender remains the owner, he can take back the property in specie. If the ultra vires loan has been utilised in meeting lawful debt of the company then the lender steps into the shoes of the debtor paid off and consequently he would be entitled to recover his loan to that extent from the company.

An act which is ultra vires the company being void, cannot be ratified by the shareholders of the company. Sometimes, act which is ultra vires can be regularised by ratifying it subsequently. For instance, if the act is ultra vires the power of the directors, the shareholders can ratify it; if it is ultra vires the articles of the company, the company can alter the articles; if the act is within the power of the company but is done irregularly, shareholder can validate it.

- 6 (a) **Quasi Contracts:** Under certain special circumstances, obligation resembling those created by a contract are imposed by law although the parties have never entered into a contract. Such obligations imposed by law are referred to as ‘Quasi-contracts’. Such a contract resembles with a contract so far as result or effect is concerned but it has little or no affinity with a contract in respect of mode of creation. These contracts are based on the doctrine that a person shall not be allowed to enrich himself unjustly at the expense of another. The salient features of a quasi-contract are:
1. It does not arise from any agreement of the parties concerned but is imposed by law.
 2. Duty and not promise is the basis of such contract.
 3. The right under it is always a right to money and generally though not always to a liquidated sum of money.
 4. Such a right is available against specific person(s) and not against the whole world.

5. A suit for its breach may be filed in the same way as in case of a complete contract.
- (b) It is true to say that Indian Partnership Act, 1932 does not make the registration of firms compulsory nor does it impose any penalty for non-registration.

Following are consequences of Non-registration of Partnership Firms in India:

The Indian Partnership Act, 1932 does not make the registration of firms compulsory nor does it impose any penalty for non-registration. However, under Section 69, non-registration of partnership gives rise to a number of disabilities which we shall presently discuss. Although registration of firms is not compulsory, yet the consequences or disabilities of non-registration have a persuasive pressure for their registration. These disabilities briefly are as follows:

- (i) **No suit in a civil court by firm or other co-partners against third party:** The firm or any other person on its behalf cannot bring an action against the third party for breach of contract entered into by the firm, unless the firm is registered and the persons suing are or have been shown in the register of firms as partners in the firm. In other words, a registered firm can only file a suit against a third party and the persons suing have been in the register of firms as partners in the firm
 - (ii) **No relief to partners for set-off of claim:** If an action is brought against the firm by a third party, then neither the firm nor the partner can claim any set-off, if the suit be valued for more than Rs. 100 or pursue other proceedings to enforce the rights arising from any contract.
 - (iii) **Aggrieved partner cannot bring legal action against other partner or the firm:** A partner of an unregistered firm (or any other person on his behalf) is precluded from bringing legal action against the firm or any person alleged to be or to have been a partner in the firm. But, such a person may sue for dissolution of the firm or for accounts and realization of his share in the firm's property where the firm is dissolved.
 - (iv) **Third party can sue the firm:** In case of an unregistered firm, an action can be brought against the firm by a third party.
- (c) As per Section 2(6) of the Companies Act, 2013, an Associate Company in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company. The term "significant influence" means control of at least 20% of total share capital, or control of business decisions under an agreement.

The term "Total Share Capital", means the aggregate of the -

- (a) Paid-up equity share capital; and
- (b) Convertible preference share capital.

In the given case, as Manicar Ltd. has allotted equity shares with voting rights to Nanicar Limited of Rs. 10 crores, which is less than requisite control of 20% of total share capital (i.e. 100 crore) to have a significant influence of Nanicar Ltd. Since the said requirement is not complied, therefore Manicar Ltd. and Nanicar Ltd. are not associate companies as per the Companies Act, 2013.

Further holding/allotment of non-convertible debentures has no relevance for ascertaining significant influence. Hence the issue of non-convertible debentures will not make both the companies Associate Company.

PAPER 2B: BUSINESS CORRESPONDENCE AND REPORTING

ANSWERS

1. (a) (a) The main idea of passage is that obligatory education does not and cannot provide equal education.
- (b) In the United States it would take eighty billion dollars per year to provide what educators regard as equal treatment for all in grammar and high school.
- (c) Option c
- (d) Option b
- (e) In Latin America, the amount spent on each graduate is between 350 and 1500 times the amount spent on the median citizen.

(b) (i) Title: Writing a Business Letter

1. Features of a gd. busns ltr

- 1.1 conveys info efficiently to get results
- 1.2 is concise
- 1.3 is clear
- 1.4 is courteous

2. How to write a gd. busns. ltr

2.1 Making ltr concise

- 2.1.1 Intro. should be brief
- 2.1.2 use precise words and snts.

2.2 Style imp.

- 2.2.1 short ltr more effective
- 2.2.2 may occasnly have humour

2.3 Achieving clarity

- 2.3.1 Have a clear idea of what you wish to say
- 2.3.2 str. the ltr—intro & cnclsn.
- 2.3.3 use accepted format; para, topic, snts.
- 2.3.4 check facts, explns, refs.

2.4 Being courteous

- 2.4.1 Exp. your pt. politely
 - 2.4.1.2 avoid sarcasm & insults
- 2.4.2 careful wrtg & typg.
- 2.4.3 gram. & splg. errors to be avoided

3. Impc. of busns. ltr

3.1 is a rep.

3.2 permnt. rec. message.

Key

Gd.-good

Busns- business

Ltr.- letter

Intro. –introduction

Snts.-sentences

Imp.-important

Ocsnly.-occasionally

Pt. – point

Str.- structure

Expln.- explanation

Exp.-explain

Refs.-references

Cnclsn.- conclusion

Para.-paragraph

Wrtg.- writing

Typg.-typing

Gram.-grammar

Splg- spelling

Impc.-importance

Rep.- Representative

Prmnt.-permanent

Rec. recorded

SUMMARY

A good business letter is that lends you positive and quality results. To get such results, a business letter should be effective in appearance, style and content. Apart from this a letter should be concise, clear and courteous. The business letter should be to the point, the message should be clear to the reader and bear your impression. The structure of letter should have topic sentence, introduction, paragraphs to conclusion. Be polite, avoid sarcasm and insults that can work against your motive. Ensure there are no grammar and spelling errors.

2. (a) Visual Communication is an impactful medium for communicating data using visual aids such as signs, typography, drawing, graphic design, illustration, colour and other electronic resources. It

is used to represent facts and figures effectively while making presentations. Sometimes, it may replace written communication altogether.

- (b) (i) Option d
(ii) Option d
(iii) Has he been phoned by her?
(iv) She asked me what she could do for me.

- (c) Title: The Goodness of English

Notwithstanding its various defects English education has done great good to India. The ideas of democracy and self-government are its gifts. Nursed on English education the Indian leaders were inspired by the Western thought, culture and freedom struggles. They fought for and won their motherland's freedom. Being spoken the world over, English is necessary for international contact, trade, commerce and science. English is rich in literature and has enriched our literature as well.

3. (a) A complete communication conveys all facts and information required by the recipient. It keeps in mind the receiver's intellect and attitude and conveys the message accordingly. A complete communication helps in building the company's reputation, aids in better decision-making as all relevant and required information is available with the receiver.

- (b) (i) Option c
(ii) Option a
(iii) You are not helped by them.
(iv) Everybody exclaimed that she sang very well.

- (c) BNM International

C-21, T. Nagar,
New Delhi 1100xx

Nov XX, 20XX

FGH Caterers,
F 3/30, Naya Bazar,
Gandhi Nagar,
New Delhi 1100xx

Subject: Enquiry about Catering Services

We are organizing Diwali Party in the back lawns of our head office. We wish to enquire about your catering services. Around 200 guests and employees are expected for the Buffet Dinner that would include starters/snacks and desserts. We also require five waiters to serve. Kindly provide us complete details as under:

- Whether tables with linen and decoratives are provided, additional charge
- Whether waiters are provided
- The menu options and charges per plate
- Offers and discounts available

We shall be grateful if you could provide the details mentioned above along with a rough estimate as soon as possible.

Thanks and Regards,

SD

Senior Manager

BNM International

4. (a) The process of communication can be impeded/thwarted by multiple barriers. These barriers result in distortion and misunderstanding of the intended meaning/communication. The barriers can be physical, psychological, emotional, cultural, linguistic etc.
- (1) **Physical barriers:** These are a result of our surroundings. Noise, technical disturbances, outdated equipment, distant locations, office doors, separate areas for people, large office spaces, old technologies and lack of appropriate infrastructure can lead to problems in transmission of message.
 - (2) **Organisational structure barriers:** Communication problems occur when the systems, structures and processes in the organisation are not clear or have gaps in them. If the chain of command is unclear, a person may not know whom to contact for a particular issue. Inappropriate information transmission systems, lack of supervision, and unclear role and responsibility demarcations lead to confusion and inefficiency.
 - (3) **Language barriers:** Lack of knowledge of the language can create many obstacles in communication. Literally, people from different regions and countries may interpret the same words differently. Difficult words, subject specific terminologies, unfamiliar expressions and ambiguous words, create hurdles in communication.
 - (4) **Cultural barriers:** Cultural differences between people from various countries, regions, tribes and, religions, where words and symbols may be interpreted differently can result in communication barriers and miscommunications.
- (b) (i) Option d
- (ii) Does your mom pick you up?
- (iii) Ria asked Siya who she had been speaking to over the phone.
- (c) (i) Answer Hints:
- 1. Sports being now considered as a career option
 - 2. Government spending on sports has increased considerably
 - 3. Promising youngsters are being sponsored by the centre/state government for specialized training programmes.
 - 4. Sports related infrastructure, academies and coaching facilities being provided at the school /college level
 - 5. International exposure being provided to young achievers to nurture their talent and enhance their capabilities.
 - 6. Special quota for sportspersons in academics and jobs
 - 7. Sportspersons considered as role models, social change makers, influencers
 - 8. Sportspersons bag plum advertising assignments
 - 9. They are respected by all in the civic society as achievers.

10. Achievements of our sportsmen in the recent Olympics and Paralympics

(ii) Answer Hints:

1. Follow newspaper report writing format
2. Discuss how fast fintech industry is growing
3. Discuss the companies launching their IPOS
4. Valuation of the companies
5. Discuss the reaction of investors
6. Talk about the market scenario
7. Discuss the value of shares
8. Attract FDI,
9. Promising future, creating wealth, employment opportunities

5. (a) **Vertical Communication:** Information can flow upwards or downwards in the organisation. Data that is collected flows up to the top levels of management for review and decision making, while instructions and orders are passed down from the management/ seniors to the subordinates for implementation.

Horizontal Communication: Horizontal communication involves two employees of the organisation at the same level. For example, the managers of a project in a company may hold a regular daily, weekly or monthly meeting to discuss the progress of a project.

- (b) (i) 1. Option d
2. Option a

(ii) Sheena did not win the prize.

- (c) (i) Participants in attendance: CEO, Mr. M, Vice President, Mr. S and project heads, Mr. A and Mr. B; team members: Mr. XY and Mr. XZ

Date: November 05, 2021

Meeting started at 11:00 AM

Mr. S commenced the meeting and specified the agenda of the meeting.

Mr. M took over and asked project heads to tell about the progress of the project.

Mr. A took the lead and showed the deliverables and documents prepared for approvals. He apprised the house about the positive response being received from the clients.

Mr. B discussed about the last meeting with the client and their concerns.

Mr. M the issued faced by Mr. A and Mr. B and their team members.

Mr. S appreciated the team's efforts and encouraged them to do better.

Mr. A and B directed Mr. XY and Mr. XZ about market surveys to be conducted in other regions to determine the demand.

ATR to be submitted by November 21, 20XX.

Mr. M delivered vote of thanks to the participants and announced the next meeting to be scheduled for November 25, 20XX

(ii) Cover Letter

To
Manager(HR)
SDF Consultants
Q 27, SEZ,
Gomati Nagar
New Delhi 1100xx
Sir,

Date: Nov10, 20XX

Subject: Application for the post of Article Assistant

Greetings for the day ! I am writing this letter to express my interest in the position of Article Assistant in your firm.

I qualified CA Intermediate both groups in the second attempt in July 2021. I have recently completed the mandatory ITT and Orientation programmes.

Currently, I am looking for an opportunity in a prestigious firm like yours so that I am able to learn and grow as a professional. I am ready to present myself for a personal interview. I assure you that I shall work with utmost allegiance towards your firm.

My detailed resume is enclosed here with for your perusal. Looking forward to a positive response.

Best Regards,

Jagjeet Singh,
C-30, Indra Nagar
New Delhi 1100xx

Resume

Name: Jagjeet Singh,
Address: C-30, Indra Nagar
NewDelhi-1100XX
Email id: youremail@gmail.com
Mobile No.- +91 XXXXXXXX

Objective

I seek to join a firm where I can learn various aspects of the profession and use my skills and knowledge of MS Excel, MIS, Tally, and Taxation with GST.

I wish to contribute towards organizational goal through my technical skills, hard work and creativity.

Academics

Qualification	University/Board	Year of Passing	Score/Marks
B.Com	DU	Pursuing	
CA Intermediate	ICAI	2021	69%
CA Foundation	ICAI	2019	75%
XII	CBSE	2017-18	91%
X	CBSE	2015-16	90%

Skills

MS-Office, Tally, Advance Excel, Payroll, MIS

Good analytical and decision making skills

Achievements

- As Vice-Captain of the school Football team won 2 consecutive zonal inter- school championship matches
- Stood third in school in Maths Olympiad in class X.
- Stood second at the state level Dance Competition organized by the NGO Sankriti.

Personal Details

Father's Name:

Date of Birth:

Nationality:

Declaration

I solemnly declare that all the above information is correct to the best of my knowledge and belief.

Date:

Jagjeet Singh
Signature