

SHIKHAR

REGULAR BATCH



**CA INTER
MAY 2025**

**CORPORATE &
OTHER LAWS**

TOTAL HOURS

170

NO. OF LECTURES

85

~~₹10,000~~

₹8,000

**CA
INDRESH
GANDHI**

**OPTION 1
LIVE STREAMING**

**OPTION 2
PRE RECORDED**



BOOKS



Law – Volume 1, Law – Volume 2
Law Section-wise Question
Bank (Incl. Ans & MCQs)



**Enroll Now From
www.ultimateca.com**

Foreign co.

2(42)

means

co. / BC

Inc
OIS India

+

has POB in India

- Itself / Agent

- Physical / E mode

+

Example

- FB

- Instq

- Microsoft

conduct any

Business Activity in

India

Elec mode:

Rules

carrying out Business Electronically - Service

In India OIS India

- B2B or B2C Transaction, Data Interchange or other Digital supply transaction

- offering to Accept, Invite or Accepting Deposit from People of India

- Following services

- Fin service transaction } Easebuzz
- web based marketing (Insta ads)
- Advisory and Transaction service
- Database service
- supply chain mgmt

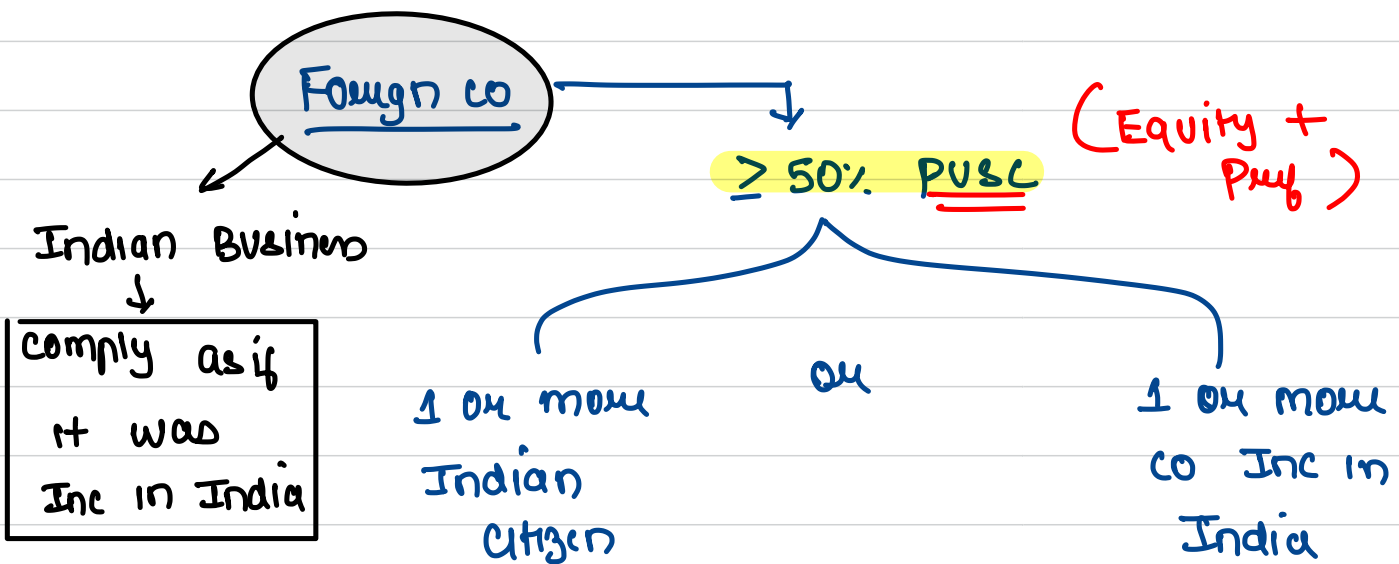
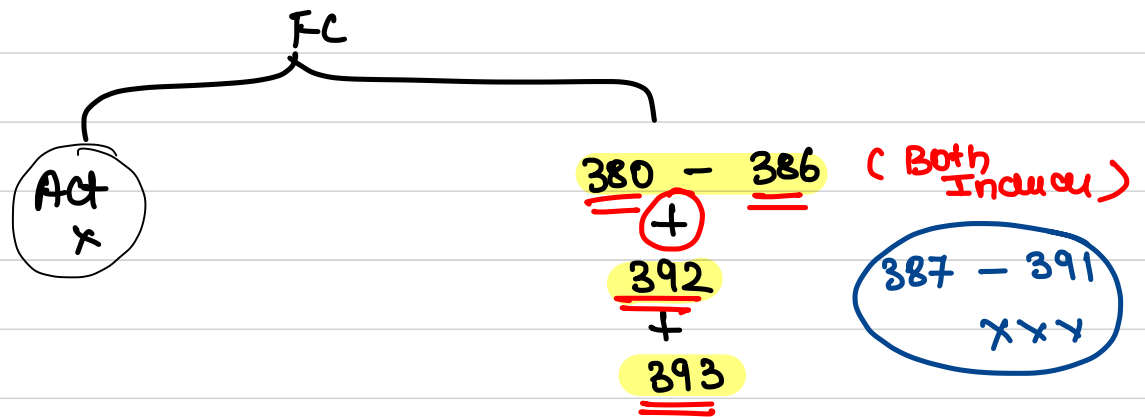
- Online services

- Telemarketing
- Tele computing - (WFH)
- Tele medicine
- Education & Info

- All Related data communication via Email / social media / mobile etc.

E offering of security / subscription and listing in IFSC is not construed as Elec Form by FC

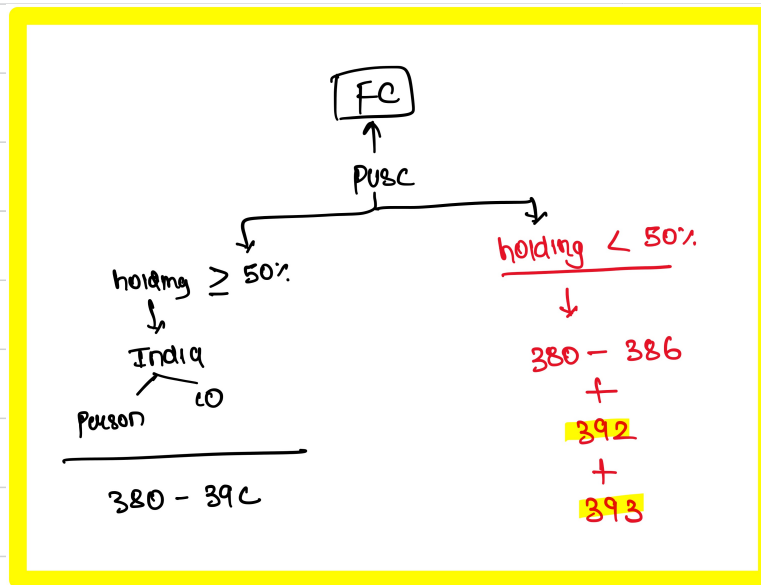
sec 379 : Application of Act to FC



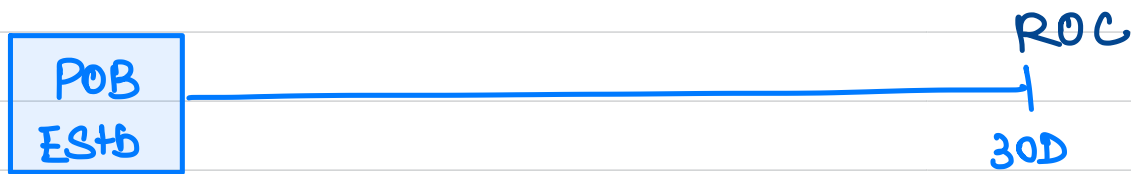
comply with
this chapter
chapter

380 — 393 (✓)

387 - 391 — laganga ✓



380 : Document to be delivered to ROC



① Certified chartered DOC [MOA/AOA]

lang → English (✓)
Translate

② Address

- Principal POB in India
- " Office of CO. (vs Address)

③ list — All Dir
— Secretaries [c.s]

Particulars

Name PAN
Father Name CIN
DOB
Address Nationality

④ PR I

↳ autho to accept notice on behalf
of CO

↪ Name } ROC
Address

— Authorised Representative

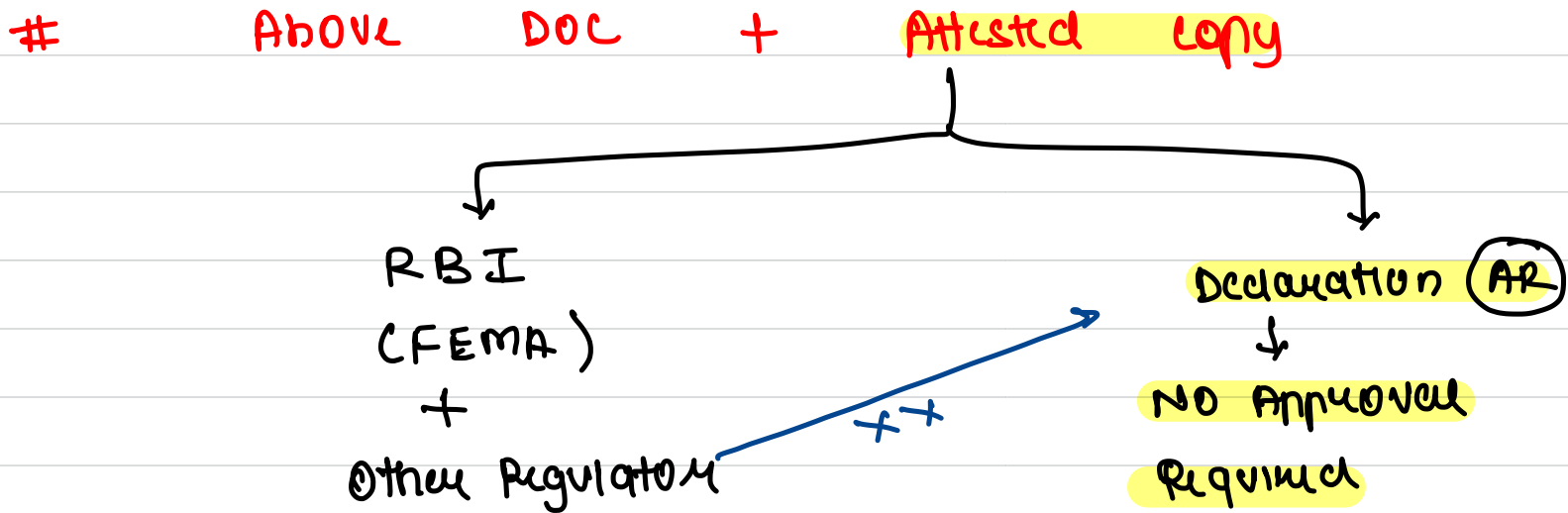
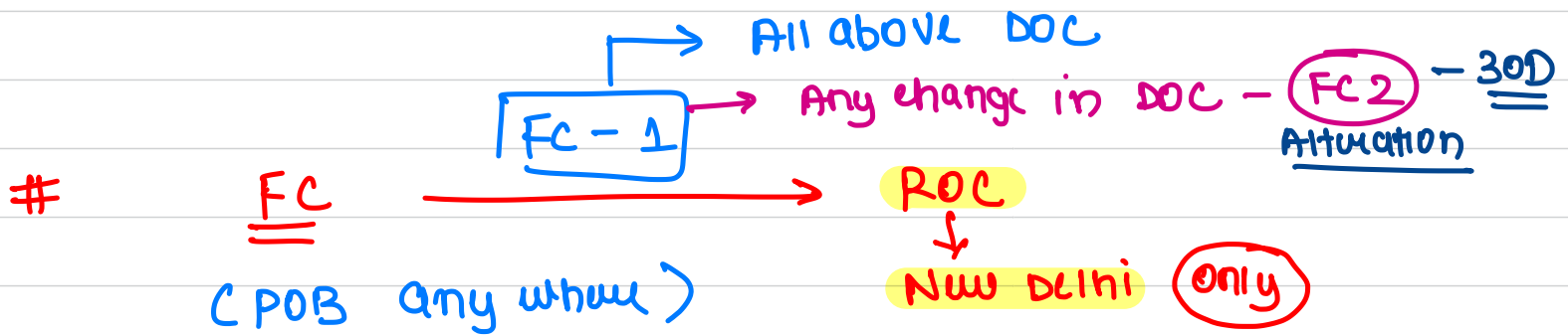
— DOC deliver - Demand deliver to CO.

⑤. Единица - opening + closing POB

⑥ Declaration

→ Dir } not converted + Debavich
→ AR } from Inc co.
AR
модуль

⑦ Other - as may be Prescribed



381 : All of FC

1 Jan - 31 Dec

①. Every FC - Every calendar year

BIS PSL } prescribe Form + Deliver to ROC

② English x → Translate → certified ✓

③ list of POB in India as on
BIS Date (FC 3)
↓
31 Dec

Rules

(Imp)

Annex I
80%
20%
↓

①. FC - (FS) of Indian operation
as per Sch III for Each FY

② Doc - Annex

↳ chapter IX - Act of co.

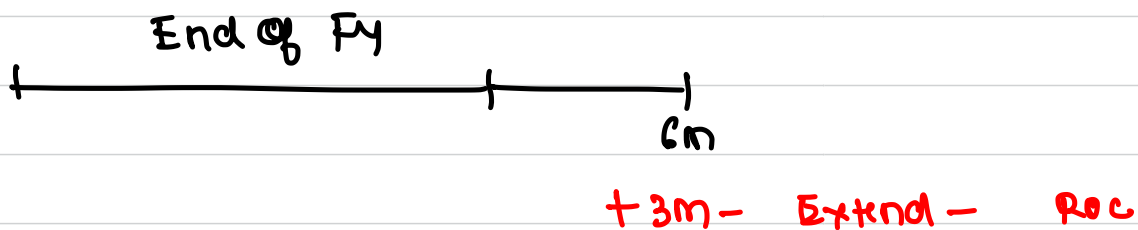
AR
DRS
DR



③ Doc Related to (CFS) - English ✓
- Sch III (X)

- ④ Imp ✓ Annex - Additional DOC along with FS
- RPT
 - Repatriation of Pft
 - Trf of Funds (Inc Div)
- } Statements

⑤ Time limit

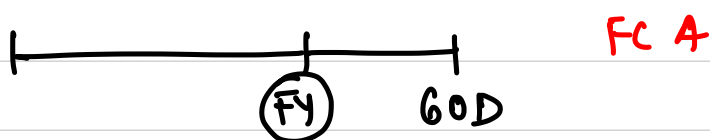


⑥ Audit of BOA - Indian Business
↓
CA / Firm

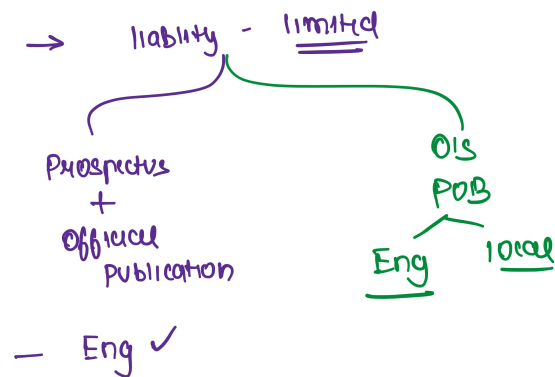
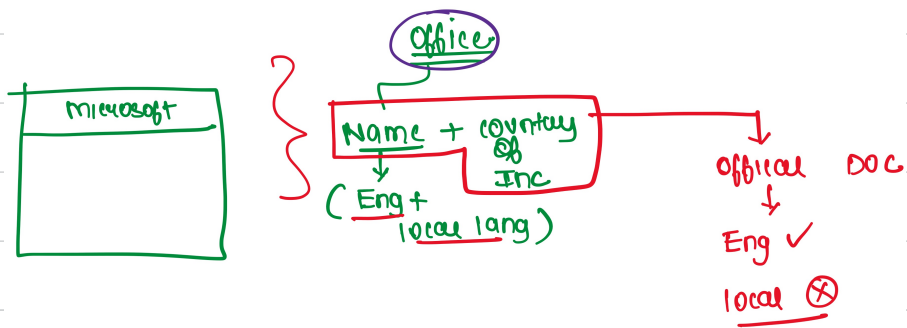


⑦ Chapter IX - will Apply

Annual Return



sec 382:



Extra

who can certify

In India

- Advocate - HC

- Affidavit



ROC
opinion

knows

Both

language

Out

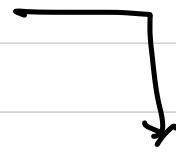
India

Notary

Official
having
custody
of
original
Doc

Sec 387: Dating of Prospectus and Particulars contained there in

Co. Inc. O/S India



Prospectus ✓

↓
Issue

→ Dated + sign

→ Following matters

- 1 • constitution doc (MOA / AOA)
- 2 • Enactment / Provision under which Co. is Inc
- 3 • Address where above two doc can be inspected in English
- 4 • Date and country of Inc
- 5 • POB in India? — Address

→ matters to be stated in Prospectus
cis 26

(1) (2) (3) — N/A

Co Inc

> 2 years

↓
Entitled to do
Business

②] compliance with (1) cannot be waived in any condition

③]. FC/Any BC $\xrightarrow{\text{Application}}$ Form
 $\downarrow$
 Security

① App'n Attach to Prospectus
↓
compliance with
this chapter

② Do not contravene — sec 388
(Export consultation)

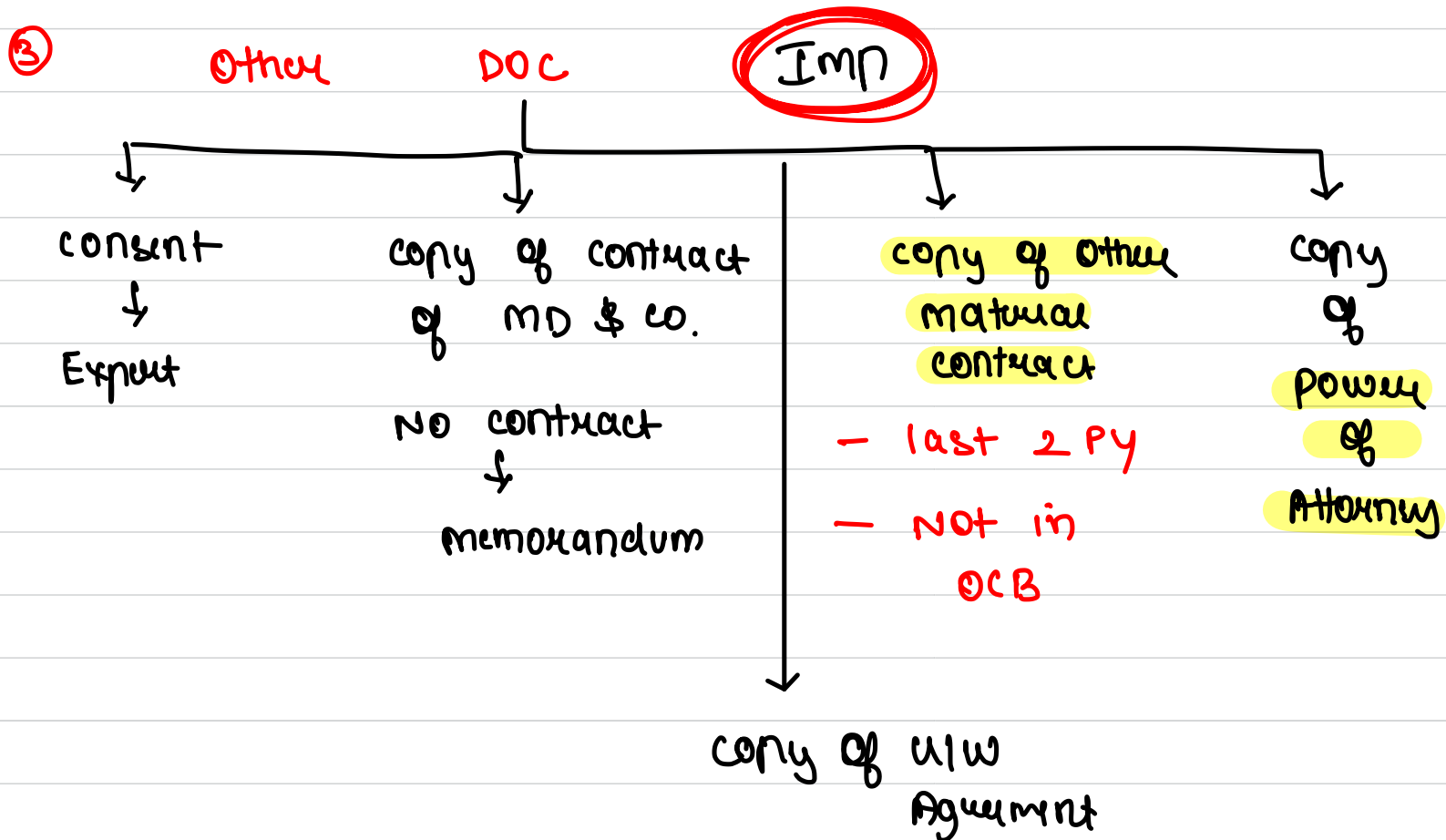
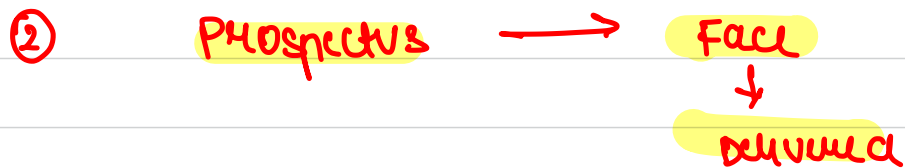
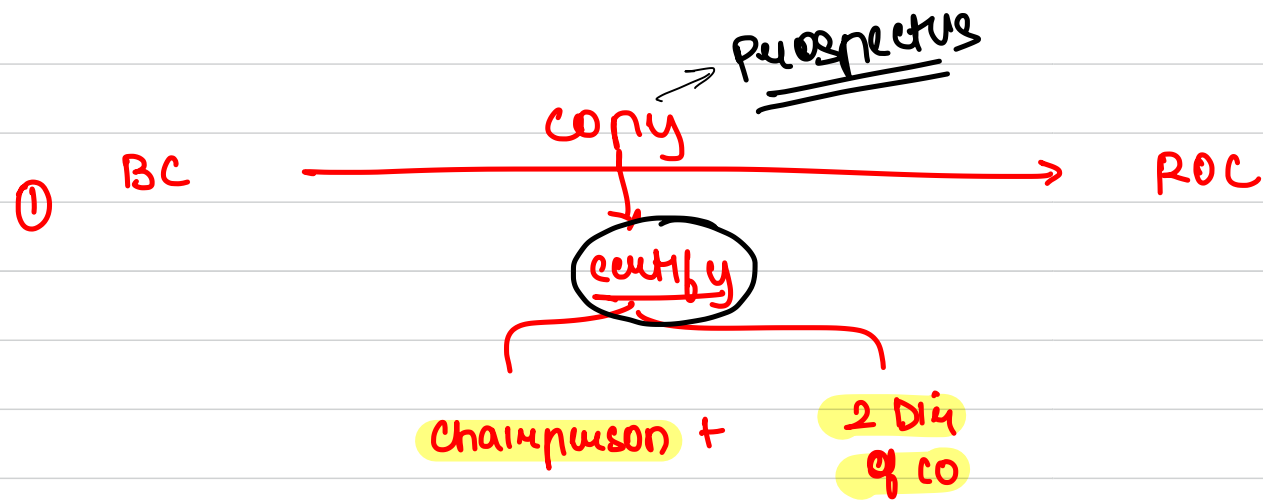
Exception : Application issued to ultrawire

Sec 387 NIA (Except for dating of prospectus)
to Issue of prospectus

Issue of security
to Existing SH / DH

Existing security
to new
member

sec 389: Registration of Prospectus



392 :

Punishment for contravention

Imp

FC

OID

Fine

1L to 3L

25000 - 5L

+

Additionaly

50000 / day

NA

Jail

N/A

N/A