The Institute of Chartered Accountants of India

Code: FN6IB850591 **Total Marks:** 60

Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies **Marks Obtained** : 31

FORMAT - 5

GRAPH PAPER IS ON THE PENULTIMATE PAGE
(containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA FINAL / INTT - AT Examination

Group No. 2 Paper No. 6

Subject IBS

Number of Answer Books used : Main + 2 additional sheets

Date Seal 12 MAY 2026

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
MAY, 2026

ICAI

Paper Code: K M Y

Level of Exam	Final	INTT AT	Paper No.	1	2

Please Read the Instruction Carefully on the Next Page

Pl. ensure to answer the MCQs relevant to questions as attempted in the descriptive answer book.

QUESTION - 1		QUESTION - 3		QUESTION - 5	
1.1	A B C D	3.1	A B C D	5.1	A B C D
1.2	A B C D	3.2	A B C D	5.2	A B C D
1.3	A B C D	3.3	A B C D	5.3	A B C D
1.4	A B C D	3.4	A B C D	5.4	A B C D
1.5	A B C D	3.5	A B C D	5.5	A B C D

QUESTION - 2		QUESTION - 4	
2.1	A B C D	4.1	A B C D
2.2	A B C D	4.2	A B C D
2.3	A B C D	4.3	A B C D
2.4	A B C D	4.4	A B C D
2.5	A B C D	4.5	A B C D

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[redacted] ATE

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[redacted] of the OMR portion provided in the right hand corner of the
[redacted] ct at the appropriate space at the left hand upper corner.
[redacted] and affix the same on box provided in the right hand corner of the cover page.
[redacted] number written in numbers, words and circles darkened are correct. In case any
[redacted] sponsibility for rectifying the mistake.
[redacted] n page and question numb [redacted] nently written at the top of each answer. Alternatively, the
[redacted] gin.
[redacted] e fully completed in one page or in a consecutive set of pages, before the next question is taken up.
[redacted] he space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786",
[redacted] air means"
[redacted] book to the invigilator take care to score out (X) blank pages, if any, that you might have left.

[redacted] TIONS TO THE CANDIDATE FOR FILLING THE **MCQ ANSWER FIELDS**

[redacted] **Pencil to Darken the appropriate Circle.**
[redacted] ken the complete circle.
[redacted] want to change your Answer, erase the darkened circle completely and make a fresh mark.
[redacted] ease do NOT make any stray marks on the OMR cover page.
[redacted]. Rough work must NOT be done on the OMR cover page.
6. Mark your answer only in the appropriate space against the number corresponding to the question.

How to mark answers

CORRECT METHOD: Ⓐ ● Ⓒ Ⓓ
WRONG METHOD

Q. No.	To be ticked ✓ by the candidate against the Questions answered (Descriptive Type)	Q. No.	
1		8	
2	✓	9	
3	✓	10	
4	✓	11	
5	✓	12	
6		13	
7		14	
Total		Total	

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3

Answer

3.6

Calculation of Net Asset Acquired (excluding the effect of deferred tax liability.

Net Asset Acquired	Tax Base ₹ in lakhs	Fair Value ₹ in lakhs.
Land & Building.	500	700
Property Plant Equipment	200	270
Inventory	100	80
Accounts Receivable	150	150
Cash & Cash Equivalents.	130	130
Total Assets.	1080	1,330
~~Total Assets~~.		
Accounts Payable	(160)	(160)
Retirement Benefit obligation	₹ -	(100)
Net Asset Before deferred tax liability.	920	1070

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4

Calculation of deferred tax arising in goodwill

~~Tax Value of Sawreen Ceramics Ltd.:~~ goodwill

	₹ in lakhs
Fair of Assets (Excluding Deferred tax)	1070
less: Tax Base.	(920)
Temporary Difference	150

→ Deffered Tax $\boxed{\text{liability}}$.

= 150 × 30%.
= $\boxed{\text{₹45 lakhs}}$.

3.6Step1
2 Marks

Goodwill

	₹ in lakhs
→ Purchase consideration	1,500
less: Fair Value of Asset Taken over. 1070	
Deffered Tax liability (45)	(1025)
Goodwill	475

3.6Step2
Marks

Note: Since, Tax Base given of the goodwill is Nil, temporary difference of ₹475 lakhs

3.6Step3
1 Marks

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Marks Obtained : 31

5

Jaris on goodwill.

3.6
4 Marks

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6

Answer

3.7

(i)

1st Pd. $ doesnot Reduce.
~~Sales (unit) 10,00,000.~~

Price Per unit. 1st 2nd 3rd

	$		
Sold (unit)	10,00,000	10,00,000	10,00,000
Price.	$10/unit.	10	10
(A) Total Revenue	$1,00,00,000	1,00,00,000	1,00,00,000
cost (Per unit)	$6/unit.	5.7.	5.55
(B) Total Cost.	$60,00,000	57,00,000	55,50,000
(A)-(B)	40,00,000	43,00,000	44,50,000
Less: Depreciation	(10,00,000)	(10,00,000)	(10,00,000)
	30,00,000	33,00,000	34,50,000
Less: Tax	30%.	30%.	30%.
Add: Depreciation CFAT.	31,00,000	33,10,000	34,15,000

3.7Step1
1 Marks

7

(a)

Expected CFAT.

Scenario	CFAT (C)	Probability (D)	(C)*(D)
1	31,00,000	0.4	
2	33,10,000	0.4	
3	34,15,000	0.2	

Σ (C)*(D)
=
$\boxed{\$ 3247,000}$.
or
\$ 3.247 million.

3.7Step2
0 Marks

(iii).

Present Value of CFAT.

Assuming the CFAT given is of 0th year.

$$\frac{3.247 + 3\%}{11 - 3\%} = \boxed{\$ 41.805125 \text{ million}}$$

(b)

Initial investment being lower @ USD \$ 25 million,

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8

Project can be accepted.

Alternatively,

If CFAT is proposed i.e next year then,

$\frac{3.247}{11-3\%}$ $\$40.5875$ million

Then, also Projected can be accepted

Note:

As currency Exchange Rate & Date of investment is missing all calculation is performed in \$.

3.7Step3

3.7 1.5 Marks

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9

Answer
3.8

As per section 263, of the Income Tax Act 1961, the Revisional Authority ~~may~~ may invoke revisional order of the matter ~~which~~ of any Appeal, Commissioner may ~~Power~~ shall extend the to such matter as had not been considered ~~or~~ & decided in the Appeal.

Hence, it is doctrine of Partial merge & not Total merger.

Thereby, contention of Tax council is not tenable in law.

3.8Step1
2 Marks

10

For the AY 2024-25

~~ITA~~ As per section 264 of the Income Tax Act, ~~ITA~~ 1961,

the Commissioner cannot revise any order which has been made the ~~s~~ subject matter of an Appeal to the Commissioner (Appeals).

Invoking Doctrine of Total Merger, thereby company cannot file for Revision to the ~~CIT~~ Commissioner.

Rather Company may file an appeal to the Tribunal.

3.8Step2

3.8

C3

8.5 Marks

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Total Marks: 60
Marks Obtained : 31

11

Answer
Q. 6

As per IND AS 2 'Inventories', By Product & scrap are immaterial, Deducted from cost of main.

→ Calculation of NRV of By Product

Selling Price	1000 × 24 =	24,000
less: Expense		5000
NRV of By Product.		19,000

→ Calculation of Cost of Conversion:

	₹
Material	6,40,000
Direct Labour	3,20,000
Direct Expense	1,56,000
Fix overhead.	1,60,000
	12,76,000
less: By Product NRV	(19,000)
Scrap	(9600)
Total cost to be allocated.	12,47,400

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Note:
Cost of Storing is excluded, considering it is not necessary for the inventory in production process before further production stage.

Joint Joint
12,47,000

Product I		Product II
6000		3,200
* 320		* 200
19,20,000		6,40,000
9,35,250	← Allocation (cost) →	3,11,750

	Product I	II.
Cost Per Unit	155.875	97.42

4.6Step1
2 Marks

13

→ For closing stock (cost or NRV whichever is lower)
Making cost being lower for Both Product.
Closing value
I → ₹ $\boxed{77,938}$ (Approx)
II → ₹ 29,227 (Approx)
1,07,165

For Raw material :
As finished goods are not valued lower than their cost,
Raw material valued at cost.

1400 unit
× 70
98,000

Total
↳ ₹ 2,05,165 (Raw material (+) finished goods).

4.6Step2
3 Marks
4.6
5 Marks

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Answer 4.7

The single, specific Element of Financial Statement, may be Prepared with general or special Purpose Framework.

If Prepared in Special Purpose Framework, SA 800 also applies

The auditor of Financial Statement prepared in accordance with special Purpose Framework also Trade Receivables, thereby Both requirement of SA 800 & SA 805 to be complied.

As Per SA 800

Consideration while accepting.

→ The Financial information shall fulfill the needs of the Intended users. are key for Acceptability of Financial Reporting Framework (FRF)

4.7Step1
1 Marks

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15

Consideration for Planning & Performing such engagement (SA 800).

→ SA 200 requires to comply with.

- Ethical requirement, ~~unless~~ including independence.
- all SA's to comply with
  - each requirement of SA unless entire SA isn't relevant.
  - If necessary to depart. Can depart by performing alternative procedure.

Some SA's Special Consideration.

[SA 320] Materiality.

→ In audit of special purpose ~~fr~~ financial financial needs of intended user is used for judgement

→ In contract management may agree with intended user user on threshold below which

Code: FN6IB850591
Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies

Total Marks: 60
Marks Obtained : 31

16

misstatement identified will not be corrected, existance of such does not relieve auditor to calculate materiality.

→ [SA 315] Understanding of entity's selection & Application of Accounting Policy,

Auditor needs to understand significant interpretation of contract.

→ [SA 260]

The auditor needs to determine the person responsible for oversight of preparation of special purpose financial, as it may not be same as the person for general purpose.

DO NOT WRITE ANYTHING HERE

17

DO NOT WRITE ANYTHING HERE

→ SA 700

• Description of Financial Reporting framework.
• Alttering Reading
• Restriction on Distribution.

⇒ As per SA 805.
Considerations when planning & Reporting would be:

- Adapt all standards on Auditing
• SA 240, 550, 570 element could be misstated.

• SA 260 require person with whom to communicate

→ Audit Evidence.
When auditing ~~Both~~ Single specific Element with complete set, auditor may use the evidence obtained in complete set, provided it should be

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Sufficient & Appropriate.

→ Interrelation.
• The Complete set many elements (, notes are interrelated
• hence, auditing specific element may not be able to consider financials in isolation
• Auditor should perform procedure in relation to interrelated.

→ Materiality.

It will be lower than entity's Complete set, affecting Nature, Timing & Extent of Procedures evaluation of uncorrected misstatement.

4.7Step2
2.5 M
4.7
3.5 Marks

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Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies **Marks Obtained :** 31

19

Answer

4.8

4.8Step1

0 Marks

4.8

0 Marks

C4

8.5 Marks

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21

Answer
2.6

→ The Production line for different products is also in a haywired state due to unscheduled machine maintenance.

The company can make a plan to make the process in simplified & in due manner.

→ The company's storage is disorganised.

The company shall adapt Just in Time (JIT) system for this.

2.6Step1
0.5 Marks

2.6
0.5 Marks

→

P.T.O

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22

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Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies **Marks Obtained :** 31

23

Answer

2.7

As per section 2(22)(f), of the Income Tax Act 1961,

In case of buyback of shares (whether listed or unlisted), by a domestic company,

any sum paid by the company to purchase of its share would be deemed dividend in the hands of shareholder & shall be charged to income tax applicable tax Rates.

No deduction of Expense would be available against such dividend income while determining the income from other source.

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The Shares which has been Bought Back Shall be deemed to Long Term / Short Term Capital Loss, in accordance With the Period of Holding, which the holder can use to Set off against Capital Gain.

2.7Step1
2 Marks

For Company.

There will be no income tax consequences in the hands of Company, as the burden of tax is shifted to the shareholder.

Obligation of the Company

As Per Section 194 of the Income tax Act, the Company needs to deduct TDS @ 10%, while distributing dividend including deemed dividend u/s 2(22)(a) to 2(22)(e), at the Time of Payment.

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Thereby, Heritage needs to deduct TDS @ 10%.

Deemed Dividend.

→ (₹150 − ₹10) * No. of Shares for Holder.

TDS @ 10% on ₹150 * No. of Shares deducted by the Company.

2.7Step2
2 Marks
2.7
4 Marks

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Marks Obtained : 31

Answer.

(2-8)

1st

As per Section 16(2)(b) of CGST Act 2017,
the Registered Person must have Received goods / Services, in order to avail Credit.

Thereby, making it that company can only claim credit on actual Receipt of goods (month).

Hence, for First, the admissibility of credit of ₹150 lakhs, is invalid, as they have taken it in March but, are eligible to take it for April month (Premature).

Penalty

U/S 122(1) of the CGST Act 2017 the Company shall be liable to pay the penalty of higher of 20,000 or ~~@~~ ~~₹~~

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Marks Obtained : 31

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₹150 lacs.

making it ₹150 lakhs.

Interest.

→ As the Balance of CGST, SGST, IGST Credit Remaining after March, does not fall Below, ~~ITC~~ Credit wrongly availed of ₹150 lakhs,

Hence no interest implication As, interest is charged on the basis of credit utilised.

2nd.

As Per Section 17(5) ~~Credit~~ of CGST Act 2017, Credit related to the catering services is Block to avail, unless such other ~~(?)~~ Person is in the same Business.

As the Company is in foods & Beverage Industry & not ~~the~~ in the catering, thereby ITC wrongly availed of ₹2.7 lakhs for

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6850591-01

Addl. Book No. 1

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ADDL. BOOK

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November 2023.

→ The Company needs to Reverse the credit claimed,

→ No Interest Implication, as credit of ₹2.7 lakhs is not be utilised, assuming since the November 2023, Balance in CGST credit ledger not fall Below, ₹20.7 lakhs

→ Related to Penalty;

Same, as u/s 122(1), higher of ₹10,000 or 2.7 lakhs, making it ₹2.7 lakhs (₹1.35 lakhs each under CGST & SGST), considering it was Intra.

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3rd).

As the Beift to the employee does not exceeds, ₹50,000 per Employee, Per year,

Hence it is not a supply as per Schedule I Para 2 of the CGST Act 2017.

Also, Considering ITC on such home appliance would not have ~~to~~ been claimed.

2.8Step2 2.5 Marks

Same with related to ₹5000 as a gift to the worker, does not exceed the prescribed limit hence no GST liability.

2.8Step1 1 Marks

Thereby

NO interest, Penallty, liability in this Case.

2.8Step3 4.5 Marks
C2 9 Marks

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3

6850591-02

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Answer 5.6

5.6Step1

0 Ma

5.6

0 Marks

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4

Answer 5.7

Calculation of opening lease liability.

(1) lease Payment

Begin . Pvifa .

6,00,000 . 6.537 . 39,22,200

(2) ROU Asset

39,22,200
(+) 300,000
42,22,200

5.7Step1
1 Marks

(3) Depreciation for 5 year

$\frac{42,22,200}{10} \times 5$

= 21,11,100 .

Net ROU => 21,11,100

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Lease liability

Op4	Payment	int. @11%	Closing
39,22,200	(6,00,000)	365442	
	(6,00,000)		
	(6,00,000)		
	(6,00,000)		
	(6,00,000)	243,925	
	~~(6,00~~		

24,61,420 (Approx)

5.7Step2
1 Marks

Journal Entry.

Depreciation 4,22,220
To ROU Asset. 4,22,220

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2

Lease Liability 6,00,000
To Bank 6,00,000

Interest 243795
To Lease Liability 2,43,795

Accoy for Extension option

Lease liability PV @ New Rate.

			PV, for New
Year	1-5	6,00,000	4.0373
	6-10	8,00,000	2.2909
			42,55,100

Thereby.

ROU Asset 17,93,680
To Lease Liability 17,93,680
(Being Re-Extended).

5.7Step3 1 Marks
5.7Step4
5.7 3 Marks

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3 6850591-04

Answer 5.8

As Per Notification No. ~~28/2024~~ 5 7/2023 dated ~~7-7-2024~~, 01/08/2023.

Sec 197A,
In accordance with this prov, R/W section 80LA, the CG, notified no tax deduction in respect of Payment made by any Payer to a Payee being a IFSC unit.

As, unit located in IFSC can avail deduction on PV come from lease Rent, thereby the Co. need not to deducted TDS. Just, Payee need to furnish statement cum Declaration. to Payer claiming deduction U/s 80LA.

5.8Step1
1 Marks

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4

As per the case law of Japan Airline Co. Case.

Landing & Parking charges paid by an airline co, to the Air Port Authority of India is to be deducted u/s 194C @ 2%.

Thereby, ~~the~~ company's non deduction of TDS u/s 194I, ~~as per~~ for ₹8cr to private airport operator is not tenable,

& Rather 12cr to Airport is valid in law. u/s 194 @ 2%.

5.8Step3
1 Marks

CA Ankit, can defend on the matters of lease Rent ₹24crore, ₹12crore to Airport Authority,

but cannot defend against ₹8cr to Private Airport Operator.

5.8Step2
C5
5 Marks
2 Marks

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Result Overview

Awarded Marks:31	Max Marks:60

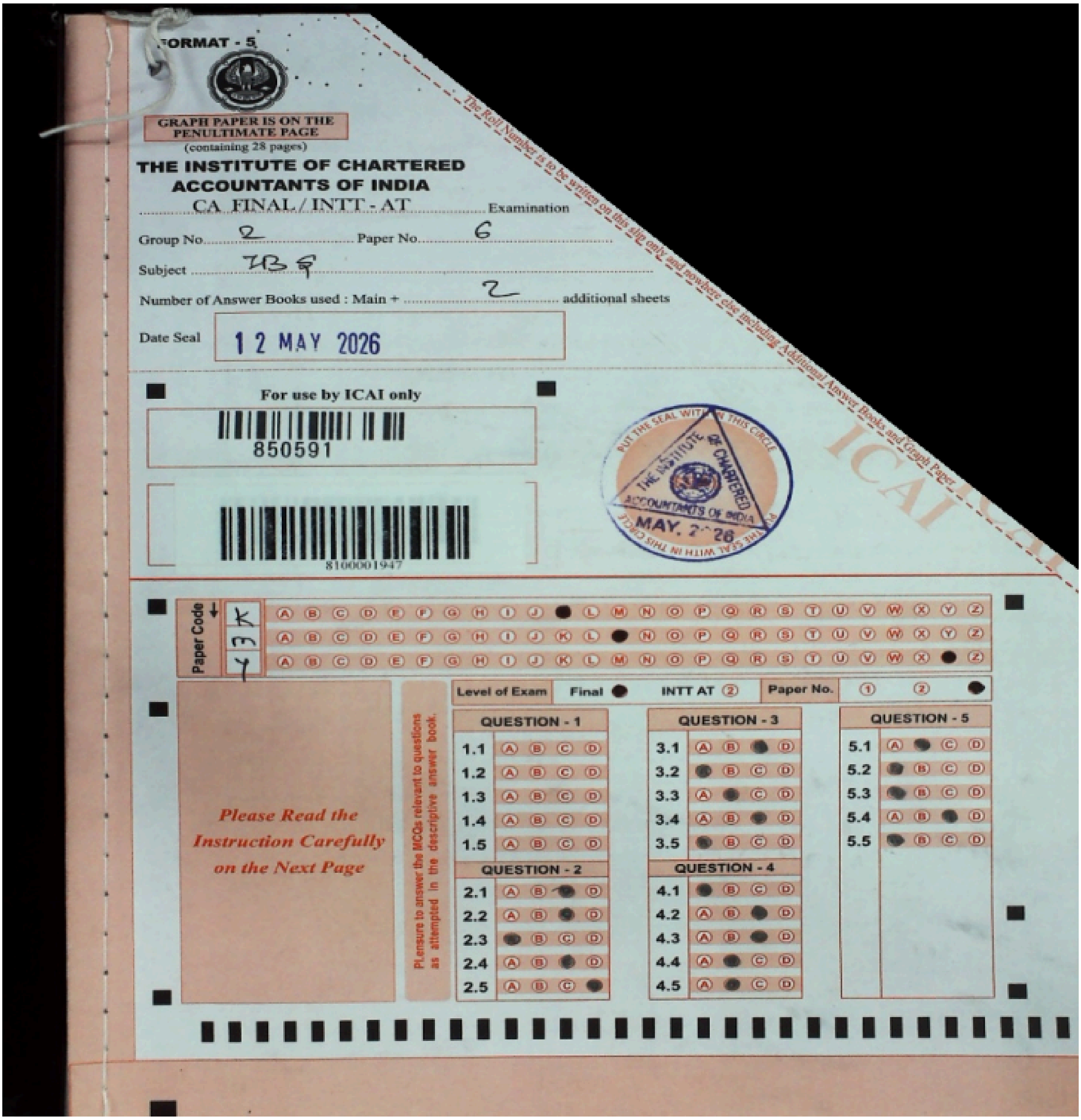
Not Attempted	Optional	Marked

Case Study (Score: 31/60)

Question No	Awarded Marks	Maximum Marks	Status
C1	0	15	Optional
1.6	0	5	Optional
1.7	0	5	Optional
1.8	0	5	Optional
C2	9	15	M
2.6	0.5	5	M
2.7	4	4	M
2.8	4.5	6	M
C3	8.5	15	M
3.6	4	4	M
3.7	1.5	6	M

3.8	3	5	M
C4	8.5	15	M
4.6	5	5	M
4.7	3.5	5	M
4.8	0	5	M
C5	5	15	M
5.6	0	6	M
5.7	3	5	M
5.8	2	4	M

MARKS OBTAINED (IN OMR) : 30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CA FINAL / INTT - AT Examination

Group No. 2 Paper No. 6

Subject IBS

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Paper Code K M Y

Level of Exam: Final ● INTT AT ②

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Pl.ensure to answer the MCQs relevant to questions as attempted in the descriptive answer book.

QUESTION - 1		QUESTION - 2		QUESTION - 3		QUESTION - 4		QUESTION - 5	
1.1		2.1	C	3.1	C	4.1	A	5.1	B
1.2		2.2	C	3.2	A	4.2	C	5.2	A
1.3		2.3	A	3.3	B	4.3	C	5.3	A
1.4		2.4	C	3.4	C	4.4	B	5.4	C
1.5		2.5	D	3.5	A	4.5	B	5.5	A