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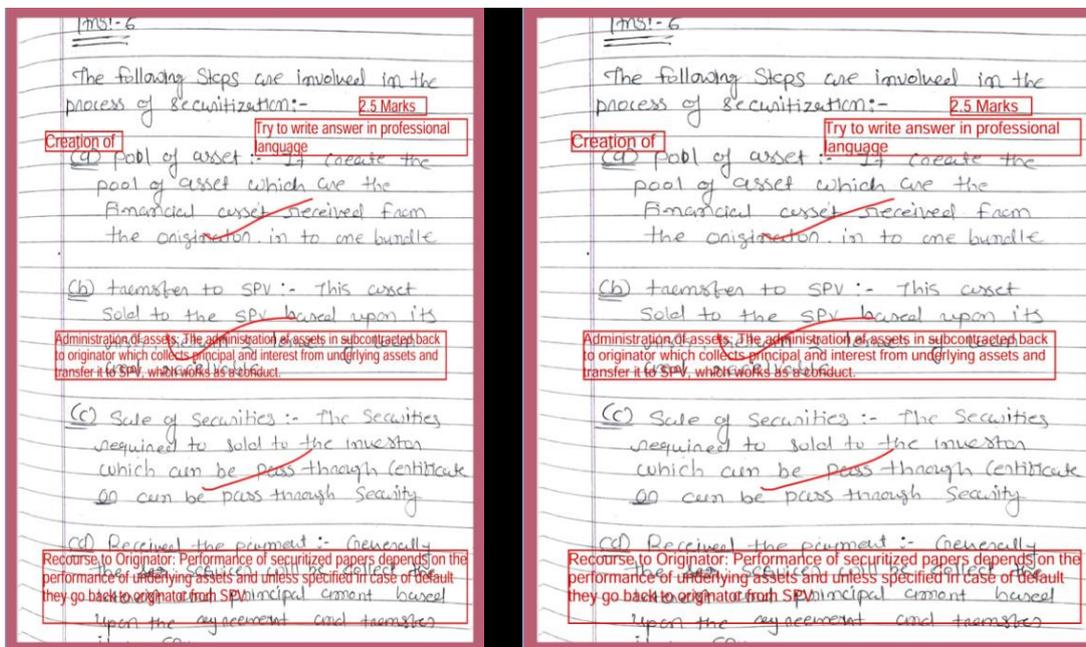
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Sample Checked sheets :



Competent authority for period of 3 months pending submission of complete papers.

④ Counting of 180 days should be done from the date of original date of renewal. Original date is 30.11.2021 and period of 180 days has not expired on the balance sheet date.

⑤ CA Prachi should accept the clarification of amount as Standard Asset done by the branch.

5 marks

Q.4

Does not cite Section 45-IA

① A company is treated as NBFC if financial assets are more than 50% of total assets and financial income is more than 50% of other income. Company which fulfills both this condition will qualify as NBFC.

Does not mention RBI notification provisions. No NBFC shall carry on its business @ obtaining Certificate of Registration.

eligible undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before after claiming deduction as ITD.

Eligible undertaking first take deduction u/s 80C and then set off loss from any interest. It is not that the deduction under Chapter VI-A, however cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50 CTR 101 (SC).

(f) Deduction to north Eastern state under sec 80C. Interest income earned by undertaking on collection of interest proceeds shall be treated as income derived from the undertaking and hence, the same would be eligible for deduction u/s 80C. Industries Private Limited v. CIT (2018) 411 ITR 101 (SC).

2.5 Marks

to provide complete answer in Hindi language it will be better to present in Hindi.

Ans 6

Under section 271G, if any person who has entered into an international transaction or specified domestic transaction fails to furnish any such information or documents as may be required by the Transfer Pricing Officer, then such person shall be liable to a penalty which may be imposed by the Transfer Pricing Officer. The amount of penalty shall be 5% of transaction value.

1 Marks

A well explained content will provide you more marks.

qualified external expert, or a team of such individual with experience & authority

- to objectively evaluate, before report is issued,
- significant judgment engagement team made & conclusions reached in formulatory report.

or a listed entity an individual with significant experience & authority to act as an audit engagement partner in an audit of financial statements of listed entities.

some important points are missing need to add that it is necessary for ECR to have requisite technical expertise & experience to enable her to perform role without such it is not appropriate for her to accept appointment as ECR of listed entity.

120, requires to back to perform procedures required by him unless & engagement team has performed such evaluation & records of work performed by ECR.

⑤ Having Net Owned Fund of ₹ 2 crore for Central NBFC.

No clarity on time allowed to comply.

③ Facts in the question gives a clear idea that in FY 22-23 Net Owned Funds are ₹ 1.5 crore which is less than minimum eligibility of ₹ 2 crore.

④ So the Minimum Net Fund requirement is not qualified.

⑤ Auditor Shyam should state in his report Long Form Audit Report about non-fulfillment of Minimum Net Owned Fund condition.

1.5 mark

Q.1

① Auditor of Banking Company is to be appointed at AGM of Shareholder whereas of Nationalised Bank through Board of Director.

② Verification Approval of RBI is required.

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