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MIS-6

The following steps are involved in the process of securitization:- **2.5 Marks**

Creation of **Try to write answer in professional language**

(a) Pool of asset :- To create the pool of asset which are the financial asset received from the originator in to one bundle.

(b) transfer to SPV :- This asset sold to the SPV based upon its

Administration of assets, if the administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which work as a conduit.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through certificate and can be pass through security.

(d) Received the payment :- Generally Recourse to Originator: Performance of securitized papers depends on the performance of underlying assets and unless specified in case of default they go back to originator from SPV principal amount based upon the agreement and terms.

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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 30/01/2021 and period of 180 days has not expired on the date of 30/07/2021.

Conclusion: Balance sheet date.

(5) CA Branch should accept the classification of account as Standard Asset done by the branch.

3 marks

Try to write answer under main headings for more clarity.

Q.4

Does not cite Section 45-IA

(1) A company is treated as NBFC if financial asset are more than 50% of total asset and financial income is more than 50% of Gross Income. Company which fulfill both this condition will qualify as NBFC.

Does not mention RBI notification regarding NBFC shall carry on its business.

(2) Obtaining Certificate of Registration.

eligible underlying asset.

→ Loss of non-eligible under taking can be set off against eligible underlying before after claiming deduction u/s 80-IB.

Eligible under taking first take deduction u/s 80-IB and then set off loss from any other eligible under taking.

Interest on debt instrument

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 determined by the Transfer Pricing Officer in the manner specified in the rules.

Amount of penalty = 0.1% 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 judgement/engagement team made & conclusion reached in formulating report.

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

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

230, requires to back to perform procedure required by firm policies & agreement how has performed once more tickly of Yearly checklist & signy show that such evaluation & review of work performed by OR.

(b) Having net owned fund of ₹ 2 crore or more (₹ 2 crore) for certain 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 ₹ 105 crore which is less than minimum eligibility of ₹ 2 crore.

Does not mention submission to RBI

(4) So The Minimum Net Fund requirement is not qualified.

Incorrectly mentions Long Form Audit Report (not applicable here)

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

lack of deep preparation work on it

Q.1

1.5 mark

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

(2) Verification Approval of RBI is required.

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