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1. Chapters numbers are as per ICAI Study Material.
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QMS-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 :- It 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, 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 or 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 30.06.2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

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

try to write answer under main headings for more clarity

8 marks

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 undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before after claiming deduction u/s 8B.

Eligible undertaking first take deduction u/s 8B and then set off loss from any

Interest income derived from underlying assets is not taxable income but excluded from gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50 TC 1 (Mumbai).

(11) deduction to north Eastern state under section 80G.

Interest income derived from underlying assets is not taxable income but excluded from gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50 TC 1 (Mumbai).

2.5 Marks

try to provide complete answer in professional language it will enhance your presentation

Addition u/s 80G

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 Income Tax Officer, then, such person shall be liable to a penalty which may extend to the amount of the tax payable in respect of such transaction.

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 experienced & authority

- to objectively evaluate, before report is issued,
- significant judgment required from made & conclusion reached in formulating report.

or a listed entity an individual with significant experience & authority to act as an audit expert

For getting up of the financial year 2022-23 of 2019

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

1230, requires to back to perform procedures required by firm policies & agreement how has performed

more tickly of Yes/no checklist & signify show that such evaluation & review of work performed by EOR.

(b) drawing net owned fund of ₹ 10 crore (₹ 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 ₹ 10.5 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

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 Directors

(2) Verification Approval of RBI is required

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