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**Paper 1 Environmental, Social And Governance (ESG)**

<b>TEST NO.</b>	<b>PAPER NAME</b>
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

**Paper 2 Drafting, Pleadings and Appearances**

<b>TEST NO.</b>	<b>PAPER NAME</b>
1.	Full Syllabus Test 1
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**Paper 3 Compliance Management, Audit & Due Diligence**

<b>TEST NO.</b>	<b>PAPER NAME</b>
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

## Paper 5 Strategic Management & Corporate Finance

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

## PAPER 6 Corporate Restructuring, Valuation and Insolvency

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

**Note:**

1. Chapter numbers are as per ICSI Study Material.
2. Test Series is Valid up to June 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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**Sample Checked sheets :**

**1.5 Marks**

Answers should align with the marks allotted—be concise or detailed based on weightage

Can't choose of law, Rules, Precedents, Judicial Discretion, Court the power to do

In absence of Law, Rules, Precedents, Judicial Discretion, Court has the power to do on by their self on the basis of equity, Justice and Justice to ensure that satisfaction and law is not against

Also in some case Supreme Court can take down new guidelines and order govt to make rule such as

Tom Sexual Harassment of women at work place Court make

Vidhata is the guidelines, your knowledge over this topic didn't meet question requirements you have to do more practice and hard work over it.

**1 Mark**

Bandhan statement — "The sovereign power of making laws should be vested, not to guarantee the rights of individuals but to secure the common good."

In time the power should be used to make sure everyone right and the enjoyment of life not just to force one's viewpoint.

but while making it also long to make sure every individual is having freedom and enjoying the right, no force on individual class and dream

5 Rule of Expressions of Exclusion **1.5 Marks**

Write all the relevant provisions as required in the answer and provide the conclusion properly in clear language with proper reasoning to attain more marks

\* It means that express mention of one thing excludes the other.

\* In a statute, where things are specifically mentioned in a list, it means all other are excluded from it.

\* This is usually indicated as "includes" or "such as"

\* This rule is also known as the negative implication rule.

**1.5 Marks**

This a statute granting certain rights to "police, fire, and sanitation employees" would be interpreted to exclude other public employees not enumerated from the legislation. This is based on presumed legislative intent and where for some reason this intent cannot be reasonably inferred the Court is free to draw a different conclusion.

The general meaning of "expression of one thing is the exclusion of another" is also known as the negative implication rule. This rule assumes that the legislature intentionally specified one set of criteria as opposed to the other. Therefore, if the issue to be decided addresses an item not specifically named in the statute, it must be assumed the statute does not apply.

**4 Marks**

1. d ✓  
2. a ✓  
3. b ✓

If Company is listed and Company Secretary name is not in line of Company Act then within 4 months Company is obligated to change the name to comply with provisions of Company Act 2013.

**1.5 Marks**

Attempt the answer in proper format, first discuss the provisions of relevant section, then mention of the facts of the case then conclusion part

X, public interest litigation is similar to class action

The Public Interest Litigation (PIL) of X, an employee of BIC Ltd. regarding quality of registered office is not tenable.

By saying saying it will affect BIC's revenue and loss will time in of B.C. Employee quality, hold that loss of revenue will be seen as public interest. A PIL can not restrict company to do work.

Since X, argue that company's business will be affected, but Registrar office is not a decision of law, and they must have consider all fact along with X on direct violation between them to cause within company register to change object.

Since, the public interest litigation can be admitted so long as interest of none of the employee of the registered office is prejudiced by retrenchment or otherwise, the argument of X is not tenable.

Prohibitive Law	Permissive Law
1) Restrict you or anybody to do some thing	1) Give freedom to do some thing
2) Prohibit state government	2) In favour of citizen
3) Negative direction	3) Positive direction

**2 Marks**

Include more relevant and substantive points in your answers to enhance scoring.

(6) compute Tax liab.

Family Pension (70000 x 12)	840000
less: 1/3 of pension exempt	280000 150000
	690000
Income from OS	700000
	769000
Add: cap gain LTCG	369000
Gross total ind.	1138000
less: Ded. 50C	100000
Total income	1038000

The basis calculations wrong from the very beginning, due to which everyone got the answer wrong so practice again!

your answer make it apparent that you have not been in touch with this topic lately do practice on routine basis to get good command over it.

You have good practical knowledge about this question. All the required systematic adjustment are accurate here.

**3) computation of Taxable Income**

particular **5 Marks**

1) Rec. cash gift on the occasion of her marriage and gift see to non-relatives. In this the occasion of marriage function. Tax was exempt.	NIL
2) The birthday see gift by means of cheque of the amount of 10000. this amount was exempt under OS.	NIL
3) She Acq. Muzant site from her friend the SDV fixed value of site for 50V.	75000
4) The listed co. eq. shares to ST. ex. on date of purchase are as under.	55000

Total Taxable Income Under OS → 139000

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