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Note:

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

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Sample Checked sheets :

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 The administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which works as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through Certificate 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 survival. Original date is 30th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion CA Branch should accept the clarification of account as Standard Asset done by the branch. **5 marks**

try to write answer under main headings for more clarity

Q.4 Does not cite Section 49-IA

(1) A company is treated as NBFC if

(2) Financial asset more than 50% of total asset and financial income is more than 50% of other income company which fulfill both this condition will qualify as NBFC

Does not mention RBI notification / conditions No NBFC shall carry on its business

(a) Obtaining Certificate of Registration

eligible underlying asset.

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

Eligible under taking must take deduction u/s 80B and then set off loss from any

interest income earned by undertaking or other income but excluded before, the same would be eligible for deduction u/s 80B.

(ii) deduction to north Eastern state under section 80B.

Interest on debenture issued by a company in North Eastern State under section 80B.

2.5 Marks to provide complete and professional language it will enable our presentation.

Ans.

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 officer in charge of the office, such person shall be liable to a penalty which may be levied by the officer in charge of the office.

Amount of penalty = 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 judgment agreement team made &
- conclusion reached in formulated report.

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

positions some important points are missing need to add that as necessary for each to have separate tasks

responsibilities & experience to enable her to perform role

without such it is not appropriate for her to accept appointment as Q&A of listed entity.

also, requires to back to perform procedures required by firm policies & agreement have been performed

over, more tickly of Yearly checklist & signing shows that such evaluation is rendered of work performed by Q&A.

(b) Having Net Owned Fund of < 100 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 ₹ 1.5 crore which is less than minimum eligible of ₹ 2 crore.

Does not mention submission to RBI Does not clearly link NOF shortfall - ineligibility of Q&A

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

Incorrectly mentions Long Form Audit Report (not appropriate 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.2

(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 before making it in made

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