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MIS:-6

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

Creation of (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 collect principal and interest from underlying assets and transfer it to SPV, which works as a conduit.

(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

upon the agreement and transfer

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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 20th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

5) CA Prachi should accept the clarification of amount 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 45-1A

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 gross income. Company which fulfills both this condition will qualify as NBFC.

Does not mention RBI notification.

2) No NBFC shall carry on its business

a) Obtaining certificate of registration

eligible undertaking also.

→ Less of non-eligible undertaking can be set off against eligible undertaking before after claiming deduction u/s 80-B. Eligible undertaking first take deduction u/s 80-B and then set off less from any

It is stipulated 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) (SC).

(ii)

deduction to north Eastern state under sec

interest income earned by an undertaking or a person in the collection of income but excluded proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-B. Industries Private Limited v CIT (2008) (P & H).

2.5 Marks

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

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 levied by the Transfer Pricing Officer or the Commissioner (Appeals).

Amount of penalty = 2% 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 judgement engagement team made & conclusion reached in formulated report.

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

1) for the audit of the financial year 2022-23 of XPM

persisting from a small town

and the appointment and performed the review by

signing on some of the working papers prepared by

it is necessary for her to have requisite technical

expertise & experience to enable her to perform role

without such it is not appropriate for her to accept

appointment as SOCR of listed entity.

agreement shall have been made by EOCR.

some important points are missing need to add that

230, requires to back to perform procedures required by firm policies & engagement have been performed.

once, more tickly of Year's checklist & signing shows that such evaluation & review of work performed by back.

5) raising Net Owned Fund of < 10 crores (₹ 2 crores 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 eligibility of ₹ 2 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of SOCR

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.2

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

2) Verification Approval of RBI is required

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