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| Test 4 | Chapter 3 | The Sale of Goods Act, 1930 |
| Test 5 | Chapter 4 | The Indian Partnership Act, 1932 |
| Test 6 | Chapter 5 | The Limited Liability Partnership Act, 2008 |
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| Test 6 | Chapter 6 | Sequence and Series - Arithmetic and Geometric Progressions |
| Test 7 | Chapter 7 | Sets, Relations and Functions, Basics of Limits and Continuity functions |
| Test 8 | Chapter 8 | Basic applications of Differential and Integral calculus in Business and Economics |

PART – B : LOGICAL REASONING

| | | |
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| Test 9 | Chapter 9 | Number Series, Coding and Decoding and Odd Man Out |
|--------|-----------|--|

| | | |
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| Test 10 | Chapter 10 | Direction Sense Tests |
| Test 11 | Chapter 11 | Seating Arrangements |
| Test 12 | Chapter 12 | Blood Relations |
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| Test 13 | Chapter 13 | Statistical Description of Data and Sampling |
| Test 14 | Chapter 14 | Measures of Central Tendency and Dispersion |
| Test 15 | Chapter 15 | Probability |
| Test 16 | Chapter 16 | Theoretical Distributions |
| Test 17 | Chapter 17 | Correlation and Regression |
| Test 18 | Chapter 18 | Index Numbers |
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| TEST NO. | CHAPTER NO. | CHAPTER NAME |
| Test 1 | Chapter 1 | Nature & Scope of Business Economics |
| Test 2 | Chapter 2 | Theory of Demand and Supply |
| Test 3 | Chapter 3 | Theory of Production and Cost |
| Test 4 | Chapter 4 | Price Determination in Different Markets |
| Test 5 | Chapter 5 | Business Cycles |
| Test 6 | Chapter 6 | Determination of National Income |
| Test 7 | Chapter 7 | Public Finance |
| Test 8 | Chapter 8 | Money Market |
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| Test 10 | Chapter 10 | Indian Economy |
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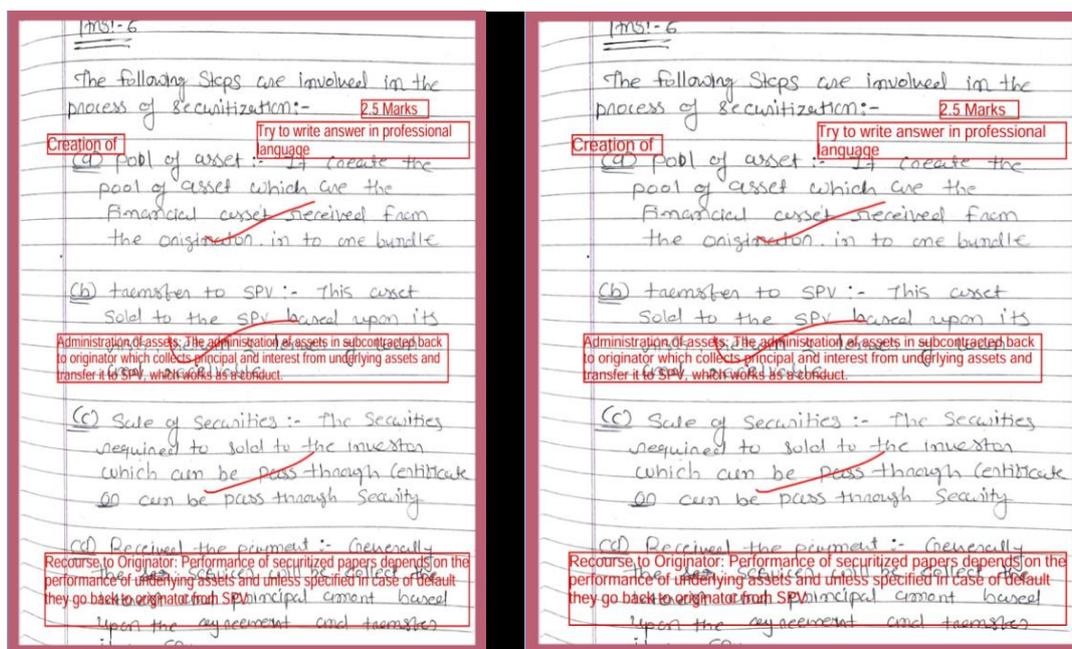
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Competent authority for period of 3 months pending submission of complete papers.

④ Counting of 180 days should be done from the date of original date of renewal. Original date is 30th Oct 2021 and period of 180 days has not expired on the balance sheet date.

⑤ CA Prachi should accept the classification 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 45-IA

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

Does not mention RBI notification options. No 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 claiming deduction u/s 80JB.

Eligible undertaking first take deduction u/s 80B and then set off loss from any other eligible undertaking.

It is held 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) 50 CTR 101 (SC).

(ii) Deduction to north Eastern state under section 80JEE. Interest income earned by undertaking in the state of Assam will be treated as income derived from the undertaking. Therefore, the same would be eligible for deduction u/s 80JEE. Industries Private Limited v. CIT (2019) 418 ITR 101 (SC).

2.5 Marks

Interest on debt instrument was held that sale of property which was not a business cannot be construed as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-E.

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

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 Assessing Officer, then, such person shall be liable to a penalty which may extend to the amount of such transaction & document sought by officer.

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 judgment/engagement team made & conclusions reached in formulating report.

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

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

1230 requires to back to perform procedures required by laws/policies & engagement has been performed

lack, more tickly of Yes/No checklist & signing shows that such evaluation & review of work performed by ECR.

② Having Net Owned Fund of < 2 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 ECR.

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 before a bank is made

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