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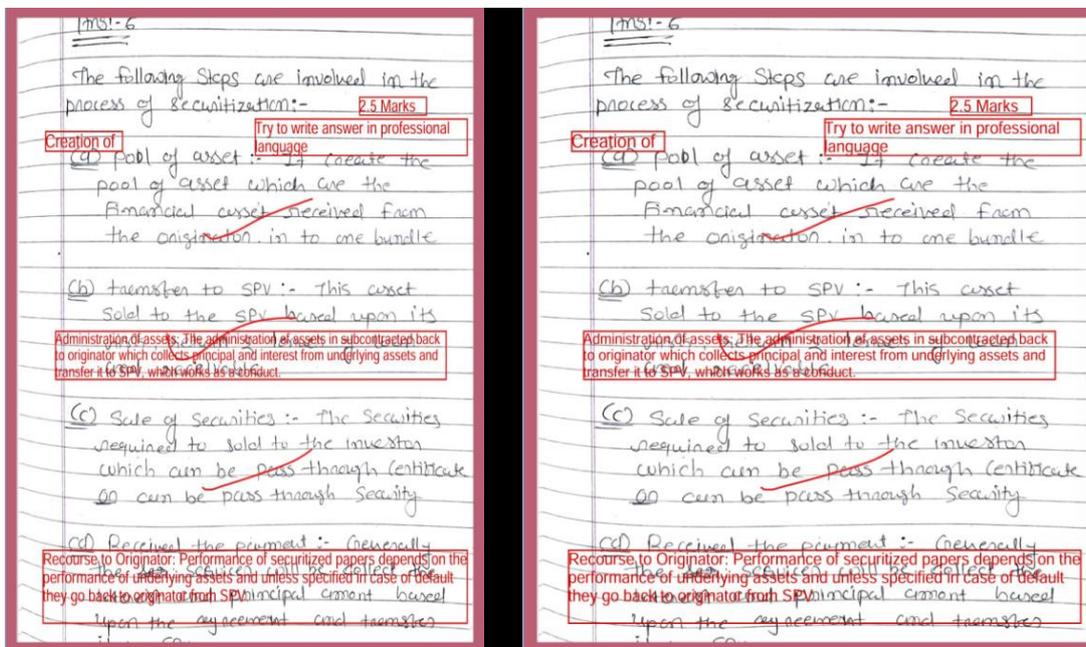
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competent authority for period of 3 months pending submission of complete papers.

④ Counting of 180 days should be done from the date of original date of renewal. Original date is 20th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion: 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-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 / directions. No NBFC shall carry on its business @ obtaining Certificate of Registration.

eligible undertaking also.

→ Loss of non-eligible under taking can be set off against eligible undertaking before after claiming deduction as per ITD.

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

interest income derived by undertaking or proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction under section 80B.

Industries Private Limited v CIT (2008) (P. 811)

(ii) deduction to north Eastern State under sec 80B.

interest on delayed payment.

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 pay penalty which may be imposed by the Transfer Pricing Officer or the Commissioner (Appeals).

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 experienced & authority

- to objectively evaluate, before report is issued,
- significant judgement/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 on audit of financial statements of listed entities

some important points are missing need to add that

is necessary for BCR to have requisite technical expertise & experience to enable her to perform role without such, it is not appropriate for her to accept appointment as BCR of listed entity.

1230, requires to BCR to perform procedures required by firm policies & engagement team has performed.

once, more ticking of Yes/No checklist & signing shows that such evaluation & review of work performed by BCR.

② Having Net Owned Fund of < 1000000 (₹ 200000) 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 ₹ 1.05 crore which is less than minimum eligibility of ₹ 2 Crore.

Does not mention submission to RBI. Does not clearly link NOF shortfall ineligibility of NBFC.

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 it is made.

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