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### **Paper-1: Jurisprudence, Interpretation and General Laws**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test 1	Chapter 1	Sources of Law
Test 2	Chapter 2	Constitution of India
Test 3	Chapter 3	Interpretation of Statutes
Test 4	Chapter 4	Administrative Law
Test 5	Chapter 5	Law of Torts
Test 6	Chapter 6	Law relating to Civil Procedure
Test 7	Chapter 7	Laws relating to Crime and its Procedure
Test 8	Chapter 8	Law relating to Evidence
Test 9	Chapter 9	Law relating to Limitation
Test 10	Chapter 10	Law relating to Arbitration, Mediation and Conciliation
Test 11	Chapter 11	Right to Information Law
Test 12	Chapter 12	Law relating to Information Technology
Test 13	Chapter 13	Contract Law

Test 14	Chapter 14	Law relating to Negotiable Instruments
Test 15	<b>Full Syllabus 1</b>	
Test 16	<b>Full Syllabus 2</b>	

### Paper-2: Company Law & Practice

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Introduction to Company Law
Test 2	Chapter 2	Legal Status and Types of Registered Companies
Test 3	Chapter 3	Memorandum and Articles of Associations and its Alteration
Test 4	Chapter 4	Share and Share Capital Concepts
Test 5	Chapter 5	Members and Shareholders
Test 6	Chapter 6	Debt Instruments - Concepts
Test 7	Chapter 7	Charges
Test 8	Chapter 8	Distribution of Profits
Test 9	Chapter 9	Accounts and Auditors
Test 10	Chapter 10	Compromise, Arrangement and Amalgamations - Concepts
Test 11	Chapter 11	Dormant Company
Test 12	Chapter 12	General Meetings
Test 13	Chapter 13	Directors
Test 14	Chapter 14	Board Composition and Powers of the Board
Test 15	Chapter 15	Meetings of Board and its Committees
Test 16	Chapter 16	Annual Report - Concepts
Test 17	Chapter 17	Key Managerial Personnel (KMP's) and their Remuneration
Test 18	<b>Full Syllabus 1</b>	
Test 19	<b>Full Syllabus 2</b>	

### Paper 3: Setting up of Business Industrial & Labour Laws

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Selection of Business Organization

Test 2	Chapter 2	Corporate Entities – Companies
Test 3	Chapter 3	Limited Liability Partnership
Test 4	Chapter 4	Startups and its Registration
Test 5	Chapter 5	Micro, Small and Medium Enterprises
Test 6	Chapter 6	Conversion of Business Entities
Test 7	Chapter 7	Non-Corporate Entities
Test 8	Chapter 8	Financial Services Organization
Test 9	Chapter 9	Business Collaborations
Test 10	Chapter 10	Setting up of Branch Office/ Liaison Office/ Wholly Owned Subsidiary by Foreign Company
Test 11	Chapter 11	Setting up of Business outside India and Issue Relating thereto
Test 12	Chapter 12	Identifying laws applicable to various Industries and their initial compliances
Test 13	Chapter 13	Various Initial Registrations and Licenses
Test 14	Chapter 14	Constitution and Labour Laws
Test 15	Chapter 15	Evaluation of Labour Legislation and need of Labour Code
Test 16	Chapter 16	The Occupational Safety, Health and Working Conditions Code, 2020
Test 17	Chapter 17	The Industrial Relations Code, 2020
Test 18	Chapter 18	Code On Wages, 2019
Test 19	Chapter 19	Code on Social Security, 2020
Test 20	Chapter 20	The Child and Adolescent Labour (Prohibition and Regulation) Act
Test 21	Chapter 21 Chapter 22	Apprentices Act, 1961 The Labour Laws (Simplification of Procedure for furnishing Returns and Maintaining Registers by Certain Establishments) Act.
Test 22	Chapter 23	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Test 23	<b>Full Syllabus 1</b>	

Test 24	<b>Full Syllabus 2</b>	
<b>Paper 4 Corporate Accounting &amp; Financial Management</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test 1	Chapter 1	Introduction to Accounting
Test 2	Chapter 2	Introduction to Corporate Accounting
Test 3	Chapter 3	Accounting Standards (AS)
Test 4	Chapter 4	Accounting for Share Capital
Test 5	Chapter 5	Accounting for Debentures
Test 6	Chapter 6	Related Aspects of Company Accounts
Test 7	Chapter 7	Consolidation of Accounts
Test 8	Chapter 8	Financial Statement Analysis
Test 9	Chapter 9	Cash Flows
Test 10	Chapter 10	Forecasting Financial Statements
Test 11	Chapter 11	Introduction
Test 12	Chapter 12	Time Value of Money
Test 13	Chapter 13	Capital Budgeting
Test 14	Chapter 14	Cost of Capital
Test 15	Chapter 15	Capital Structure
Test 16	Chapter 16	Dividend Decisions
Test 17	Chapter 17	Working Capital Management
Test 18	Chapter 18	Security Analysis
Test 19	Chapter 19	Operational Approach to Financial Decision
Test 20	<b>Full Syllabus 1</b>	
Test 21	<b>Full Syllabus 2</b>	
<b>Paper 5 Capital Market &amp; Securities Laws</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test 1	Chapter 1	Basics of Capital Market

Test 2	Chapter 2	Secondary Market in India
Test 3	Chapter 3	Securities Contracts (Regulation) Act, 1956
Test 4	Chapter 4	Securities and Exchange Board of India
Test 5	Chapter 5	Laws Governing to Depositories and Depository Participants
Test 6	Chapter 6	Securities Market Intermediaries
Test 7	Chapter 7	International Financial Services Centres Authority (IFSCA)
Test 8	Chapter 8	Issue of Capital & Disclosure Requirements
Test 9	Chapter 9	Share Based Employee Benefits and Sweat Equity
Test 10	Chapter 10	Issue and Listing of Non-Convertible Securities
Test 11	Chapter 11	Listing Obligations and Disclosure Requirements
Test 12	Chapter 12	Acquisition of Shares and Takeovers – Concepts
Test 13	Chapter 13	Prohibition of Insider Trading
Test 14	Chapter 14	Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market
Test 15	Chapter 15	Delisting of Equity Shares
Test 16	Chapter 16	Buy-Back of Securities
Test 17	Chapter 17	Mutual Funds
Test 18	Chapter 18	Collective Investment Schemes
Test 19	<b>Full Syllabus 1</b>	
Test 20	<b>Full Syllabus 2</b>	

### Paper 6 Economic, Commercial & Intellectual Property Laws

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Law relating Foreign Exchange Management
Test 2	Chapter 2	Foreign Direct Investments – Regulations & Policy
Test 3	Chapter 3	Overseas Direct Investment
Test 4	Chapter 4	Foreign Trade Policy & Procedure
Test 5	Chapter 5	Law relating to Special Economic Zones

Test 6	Chapter 6	Law relating to Foreign Contribution Regulation
Test 7	Chapter 7	Prevention of Money Laundering
Test 8	Chapter 8	Competition Law
Test 9	Chapter 9	Law relating to Consumer Protection
Test 10	Chapter 10	Legal Metrology
Test 11	Chapter 11	Real Estate Regulation and Development Law
Test 12	Chapter 12	Intellectual Property Rights
Test 13	Chapter 13	Law relating to Patents
Test 14	Chapter 14	Law relating to Trade Marks
Test 15	Chapter 15	Law relating to Copyright
Test 16	Chapter 16	Law relating to Geographical Indications of Goods
Test 17	Chapter 17	Law relating to Designs
Test 18	<b>Full Syllabus 1</b>	
Test 19	<b>Full Syllabus 2</b>	

### Paper 7 Tax Laws & Practice

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Direct Taxes – At a Glance
Test 2	Chapter 2	Basic Concept of Income Tax
Test 3	Chapter 3	Incomes which do not form part of Total Income
Test 4	Chapter 4	Income under the head Salary
Test 5	Chapter 5	Income under the head House Property
Test 6	Chapter 6	Profits and Gains from Business and Profession
Test 7	Chapter 7	Capital Gains
Test 8	Chapter 8	Income from Other Sources
Test 9	Chapter 9	Clubbing provisions and Set off and / or Carry forward of Losses
Test 10	Chapter 10	Deductions
Test 11	Chapter 11	Computation of Total Income and Tax Liability of various Entities

Test 12	Chapter 12	Classification and Tax incidence on Companies
Test 13	Chapter 13	Procedural Compliance
Test 14	Chapter 14	Concept of Indirect Taxes at a Glance
Test 15	Chapter 15	Basics of Goods and Services Tax 'GST'
Test 16	Chapter 16	Levy and Collection of GST
Test 17	Chapter 17	Time, Value & Place of Supply
Test 18	Chapter 18	Input Tax Credit & Computation of GST Liability
Test 19	Chapter 19	Procedural Compliance under GST
Test 20	Chapter 20	Overview of Customs Act
Test 21	<b>Full Syllabus 1</b>	
Test 22	<b>Full Syllabus 2</b>	

**Note:**

1. Chapters numbers are as per ICSI Study Material.
2. Test Series is Valid up to December 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 Q. 3 marks allotted—be concise or detailed based on weightage

In absence of law, rules, precedents, judicial decisions, court has the power to decide on by their self on the basis of equity, fairness, and justice to ensure mass satisfaction and law enforcement

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**1 Mark**

Banham statement — "The sovereign power of making laws about the world, not to guarantee the rights of individuals but to secure the common good."

Is true the power should be used to make sure everyone's rights and the enjoyment of life not just to force one's conformity

but while making, it also aims to make sure every individual is doing his/her best and enjoying the right, so that the social order and system

5 Rule of Expressio unius est Exclusio Alterius

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 mention of other.

In a statute, where things are specifically mentioned in a list, it means all other things 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 is 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's balance sheet is not in line of Companies Act then within 90 days Company is obligated to issue the same to comply with provisions of Companies 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 law

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

By doing so, it will affect BG's income and loss will be affected.

B.G. Finance Co. Ltd. held that loss of income will be seen on balance sheet. A case can not affect company as per law.

Here X, argue that Company's business will be affected, but registered office shifting is a decision of Board and they should have considered all facts along with them. No direct relation between case to cause within company's power to change object.

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

Prohibitive Law	Permissive Law
1) Prohibit good or outdoor to do some thing	1) Give freedom to do some thing
2) Prohibit state & subordinate?	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 lia.

Family Pension (7000 x 12)	84000
less: 1/3 of pension exempt	28000
	15000
	69000
	700000
	769000
ADD: corp gain	369000
L.T.C.	
Gross total income	1138000
less: ded. 50C	(100000)
Total income	1038000

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.

(2) computation of Taxable Income

particulars 5 Marks amt(₹)

(1) Rec. cash gift on the occasion of her marriage and gift see to non-relatives. In this the occasion of marriage function. Income was exempt. NIL

(2) the birthday see gift by means of cheque of the amount of 10000. this amount was exempt under 50C. NIL

(3) she Acq. vacant site from her friend the 50V freed 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 50C → 139000

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