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Paper-1: Jurisprudence, Interpretation and General Laws

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Sources of Law
	Chapter 2	Constitution of India
	Chapter 3	Interpretation of Statutes
	Chapter 4	Administrative Law
Test 2	Chapter 5	Law of Torts
	Chapter 6	Law relating to Civil Procedure
	Chapter 7	Laws relating to Crime and its Procedure
	Chapter 8	Law relating to Evidence
	Chapter 9	Law relating to Limitation

Test 3	Chapter 10	Law relating to Arbitration, Mediation and Conciliation
	Chapter 11	Right to Information Law
Test 4	Chapter 12	Law relating to Information Technology
	Chapter 13	Contract Law
	Chapter 14	Law relating to Negotiable Instruments
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper-2: Company Law & Practice

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

Test 6	Full Syllabus 2	
Paper 3: Setting up of Business Industrial & Labour Laws		
Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Selection of Business Organization
	Chapter 2	Corporate Entities – Companies
	Chapter 3	Limited Liability Partnership
	Chapter 4	Startups and its Registration
	Chapter 5	Micro, Small and Medium Enterprises
Test 2	Chapter 6	Conversion of Business Entities
	Chapter 7	Non-Corporate Entities
	Chapter 8	Financial Services Organization
	Chapter 9	Business Collaborations
	Chapter 10	Setting up of Branch Office/ Liaison Office/ Wholly Owned Subsidiary by Foreign Company
Test 3	Chapter 11	Setting up of Business outside India and Issue Relating thereto
	Chapter 12	Identifying laws applicable to various Industries and their initial compliances
	Chapter 13	Various Initial Registrations and Licenses
	Chapter 14	Constitution and Labour Laws
	Chapter 15	Evaluation of Labour Legislation and need of Labour Code
Test 4	Chapter 16	The Occupational Safety, Health and Working Conditions Code, 2020
	Chapter 17	The Industrial Relations Code, 2020
	Chapter 18	Code On Wages, 2019
	Chapter 19	Code on Social Security, 2020
	Chapter 20	The Child and Adolescent Labour (Prohibition and Regulation) Act
	Chapter 21	Apprentices Act, 1961

	Chapter 22	The Labour Laws (Simplification of Procedure for furnishing Returns and Maintaining Registers by Certain Establishments) Act.
	Chapter 23	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 4 Corporate Accounting & Financial Management

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Introduction to Accounting
	Chapter 2	Introduction to Corporate Accounting
	Chapter 3	Accounting Standards (AS)
	Chapter 4	Accounting for Share Capital
	Chapter 5	Accounting for Debentures
Test 2	Chapter 6	Related Aspects of Company Accounts
	Chapter 7	Consolidation of Accounts
	Chapter 8	Financial Statement Analysis
	Chapter 9	Cash Flows
	Chapter 10	Forecasting Financial Statements
Test 3	Chapter 11	Introduction
	Chapter 12	Time Value of Money
	Chapter 13	Capital Budgeting
	Chapter 14	Cost of Capital
	Chapter 15	Capital Structure
Test 4	Chapter 16	Dividend Decisions
	Chapter 17	Working Capital Management
	Chapter 18	Security Analysis
	Chapter 19	Operational Approach to Financial Decision

Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 5 Capital Market & Securities Laws		
Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Basics of Capital Market
	Chapter 2	Secondary Market in India
	Chapter 3	Securities Contracts (Regulation) Act, 1956
	Chapter 4	Securities and Exchange Board of India
	Chapter 5	Laws Governing to Depositories and Depository Participants
Test 2	Chapter 6	Securities Market Intermediaries
	Chapter 7	International Financial Services Centres Authority (IFSCA)
	Chapter 8	Issue of Capital & Disclosure Requirements
	Chapter 9	Share Based Employee Benefits and Sweat Equity
	Chapter 10	Issue and Listing of Non-Convertible Securities
Test 3	Chapter 11	Listing Obligations and Disclosure Requirements
	Chapter 12	Acquisition of Shares and Takeovers – Concepts
	Chapter 13	Prohibition of Insider Trading
	Chapter 14	Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market
Test 4	Chapter 15	Delisting of Equity Shares
	Chapter 16	Buy-Back of Securities
	Chapter 17	Mutual Funds
	Chapter 18	Collective Investment Schemes
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 6 Economic, Commercial & Intellectual Property Laws		
Test No.	Chapter No.	Chapter Name

Test 1	Chapter 1	Law relating Foreign Exchange Management
	Chapter 2	Foreign Direct Investments – Regulations & Policy
	Chapter 3	Overseas Direct Investment
	Chapter 4	Foreign Trade Policy & Procedure
Test 2	Chapter 5	Law relating to Special Economic Zones
	Chapter 6	Law relating to Foreign Contribution Regulation
	Chapter 7	Prevention of Money Laundering
Test 3	Chapter 8	Competition Law
	Chapter 9	Law relating to Consumer Protection
	Chapter 10	Legal Metrology
	Chapter 11	Real Estate Regulation and Development Law
	Chapter 12	Intellectual Property Rights
Test 4	Chapter 13	Law relating to Patents
	Chapter 14	Law relating to Trade Marks
	Chapter 15	Law relating to Copyright
	Chapter 16	Law relating to Geographical Indications of Goods
	Chapter 17	Law relating to Designs
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 7 Tax Laws & Practice

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Direct Taxes – At a Glance
	Chapter 2	Basic Concept of Income Tax
	Chapter 3	Incomes which do not form part of Total Income
	Chapter 4	Income under the head Salary
	Chapter 5	Income under the head House Property
	Chapter 6	Profits and Gains from Business and Profession

Test 2	Chapter 7	Capital Gains
	Chapter 8	Income from Other Sources
	Chapter 9	Clubbing provisions and Set off and / or Carry forward of Losses
	Chapter 10	Deductions
Test 3	Chapter 11	Computation of Total Income and Tax Liability of various Entities
	Chapter 12	Classification and Tax incidence on Companies
	Chapter 13	Procedural Compliance
	Chapter 14	Concept of Indirect Taxes at a Glance
	Chapter 15	Basics of Goods and Services Tax 'GST'
Test 4	Chapter 16	Levy and Collection of GST
	Chapter 17	Time, Value & Place of Supply
	Chapter 18	Input Tax Credit & Computation of GST Liability
	Chapter 19	Procedural Compliance under GST
	Chapter 20	Overview of Customs Act
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

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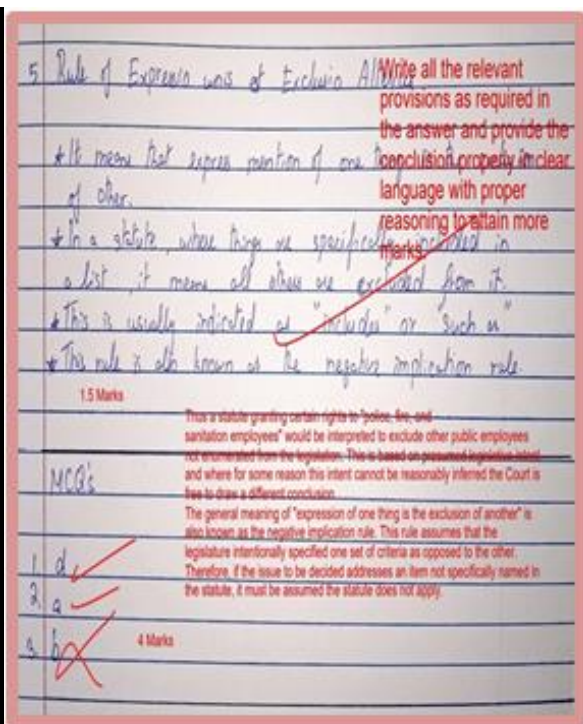
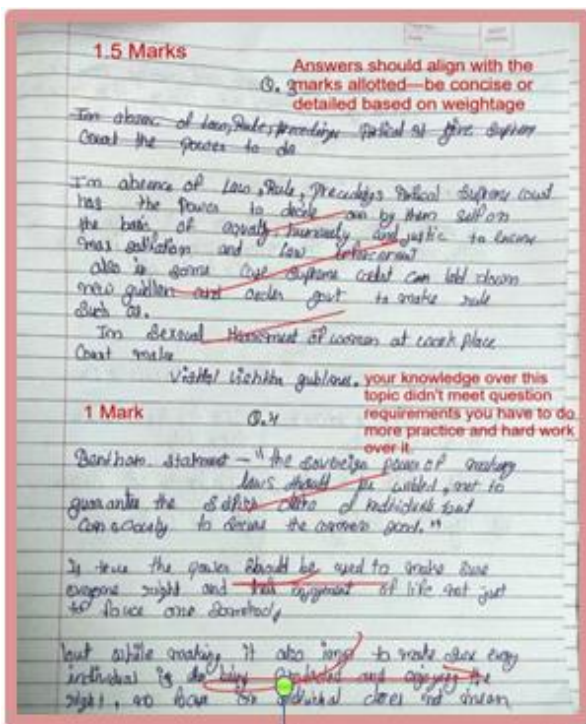
Note:

1. Chapter 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 :



If Company is listed and company's liability is not in line of company's act then within 6 months company is obliged to change the name to comply with provisions of Companies Act 2013.

Attempt the answer in proper format, first discuss the provisions of relevant section, then mention of the facts of the case then conclusion part

Question 9

1.5 Marks

X, public interest litigation is similar to classed case law

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

By saying saying it will affect BG's income and loss will have to be borne by BG. Supreme Court held that loss of income will be borne on balance sheet. A state can not restrict company to be done.

Here X, argue that company's business will be affected, but register office shifting is a decision of board and they must have consider all fact along with there is no direct relation between these to choose whether company prefer to change office.

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

Question 9

Prohibitive Law

Permissive Law

1) Prohibit ~~govt or authority~~ to do some thing

1) Give freedom to do some thing

2) Prohibit ~~state of undemocratic~~

2) In favour of citizen

3) Negative ~~definition~~

3) Positive ~~definition~~

2 Marks

Include more relevant and substantive points in your answers to enhance scoring.

(6) compute Tax lia.

Family Pension
(70000 x 12)

less: 1/3 of pension exempt

28000
15000

84000

28000

(15000)

The basis calculations wrong from the very beginning, due to which everyone got the answer wrong so practice again

total inc OS

Add: corp gain
LTCG

69000

700000

769000

369000

Gross total inc

less: ded. SOC

1138000

(100000)

Total income

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.

1038000

You have good practical knowledge about this question. All the required systematic adjustment are accurate here.

Page:
 Date: / /

2)

3) computation of Taxable Inc OS

- | particular | 5 Marks | amt(₹) |
|---|---------|--------|
| 2) Rec. cash gift on the occasion of her marriage and gift rec to non-relatives. In this the occasion of marriage function. Inc was exempt. | | NIL |
| 3) the birthday rec gift by means of cheque of the amount of 10000. this amount was exempt under OS. | | NIL |
| 4) she Acq. vacant site from her friend the SOV fixed value of site for SOV. | | 75000 |
| 5) the listed co. eq. shares to ST. ex. on date of purchase are as under. | | 55000 |

Total Taxable Inc Under OS → 139000

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