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Test 4	Chapter 3	The Sale of Goods Act, 1930
Test 5	Chapter 4	The Indian Partnership Act, 1932
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Test 3	Chapter 3	Linear Inequalities
Test 4	Chapter 4	Mathematics of Finance
Test 5	Chapter 5	Basic Concepts of Permutations and Combinations
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

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Test 11	Chapter 11	Seating Arrangements
Test 12	Chapter 12	Blood Relations
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Test 13	Chapter 13	Statistical Representation of Data and Sampling
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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
Test 9	Chapter 9	International Trade
Test 10	Chapter 10	Indian Economy

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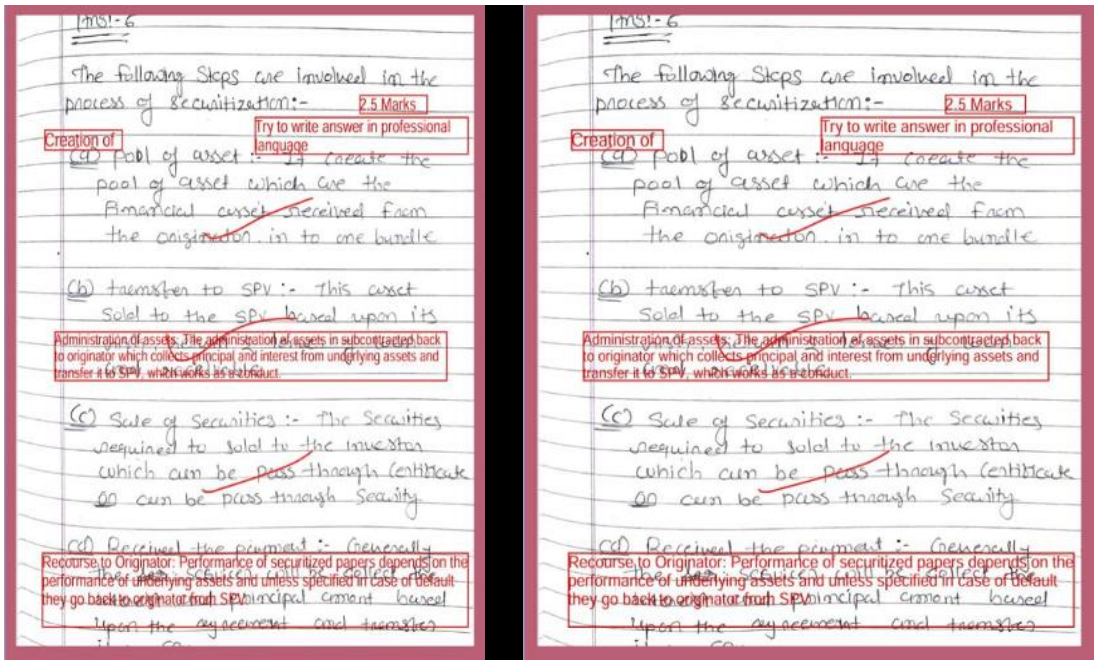

competent authority for period of 3 months pending submission of complete papers.

(4) Counting of 180 days should be done from the date of original date of sanctional. Original date is 10th Oct, 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(5) CA Brachi should accept the clarification of account as Standard Amt 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 (a) Financial Amt are more than 50% of total amt 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 / directions

(2) No NBFC shall carry on its business (a) Obtaining Certificate of Registration

eligible undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before After claiming deduction 80 IB.

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

It is pointed that the deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in in case of Reliance Energy Ltd. (2022) (SC).

(ii) Deduction to north Eastern State under sec

interest income earned by an undertaking engaged in collection and processing of milk income but exclude proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-IE. [Pharma origin industries Private Limited v CIT (2008) (P & H)]

Duty drawback

Interest on delayed payment

2.5 Marks

Agent v State of Foods (1999) (SC) and Liberty India v CIT (2009) (SC), was held that sale compensation, demurrage and duty drawback cannot be construed as income derived from undertaking. Therefore, such inc cannot be included in computing income for the purpose of deduction u/s 80-IE.

∴ deduction u/s

y to provide complete answer in professional nguage 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 document as required by section 92D, the Transfer Pricing Officer may impose penalty, then, such person shall be liable to a penalty which may be levied by the Assessing Officer or the Transfer Pricing Officer or the Commissioner (Appeals).

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 judgement & judgment team made & conclusion reached in formulating report.

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

some important points are misisng need to add that

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

1220, require to EQCR to perform procedures required by firm policies & engagement team has performed.

Hence, mere ticking of Yes/No checklist & signing shows that such evaluation & review of work performed by EQCR.

(b) Having Net Owned Funds of ₹ 10 crore (₹ 2 crore 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 EQCR

(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 Shareholders whereas of Nationalised Bank through Board of Directors

(2) Verification Approval of RBI is required

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