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Test 3	Chapter 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8, Ind AS 10, Ind AS 113)
Test 4	Chapter 5 Unit - I	Ind AS on Assets of the Financial Statements (Ind AS 2, Ind AS 16, Ind AS 38, Ind AS 36)
Test 5	Chapter 5 Unit -	(Ind AS 23, Ind AS 40, Ind AS 105, Ind AS 116)

	II	
Test 6	Chapter 6	Ind AS on Liabilities of the Financial Statements (Ind AS 19, Ind AS 37)
Test 7	Chapter 7	Ind AS on Items impacting the Financial Statements (Ind AS 12, Ind AS 21)
Test 8	Chapter 8	Ind AS on Disclosures in the Financial Statements (Ind AS 24, Ind AS 33, Ind AS 108)
Test 9	Chapter 9	Ind AS 115 "Revenue from Contracts with Customers"
Test 10	Chapter 10	Other Indian Accounting Standards (Ind AS 41, Ind AS 20, Ind AS 102)
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Test 5	IDT Chapter 5	Time of Supply
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Test 17	IDT Chapter 17	Assessment and Audit
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Test 21	IDT Chapter 21	Offences and Penalties and Ethical Aspects Under GST
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MIS-6

The following steps are involved in the process of securitization:- **2.5 Marks**

Creation of (a) pool of asset :- **Try to write answer in professional language** It create the pool of asset which are the financial asset received from the originator in to one bundle

(b) transfer to SPV :- This asset sold to the SPV based upon its

Administration of assets, if the administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which work as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through Certificate can be pass through Security

(d) Received the payment :- Generally Recourse to Originator: Performance of securitized papers depends on the performance of underlying assets and unless specified in case of default they go back to originator from SPV. Upon the agreement and terms

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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 survival. Original date is 10th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(5) CA Branch should accept the classification of amount as Standard Asset done by the branch. **3 marks**

try to write answer under main headings for more clarity

Q.4 Does not cite Section 45-1A

(1) A company is treated as NBFC if financial asset more than 50% of total asset and financial income is more than 50% of other income. Company which fulfill both this condition will qualify as NBFC.

Does not mention RBI notification / directions

No NBFC shall carry on its business

(a) obtaining Certificate of Registration

eligible underlying asset.

→ loss of non-eligible under taking can be set off against eligible undertaking before after claiming deduction u/s 80-B.

Eligible undertaking after take deduction u/s 80-B and than set off loss from any

Incorrectly stated 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 TC 101 (SC).

(ii) deduction to north Eastern state under section 80-B. Interest income earned by an individual or Hindu undivided family (HUF) from the sale of immovable property situated in the North Eastern States (NE States) before the 1st day of January 2009. It was held in case of *Food (1999) 231 ITR 100 (SC)* and *Liberty India v CIT (2009) 313 ITR 100 (SC)*. It was held that sale of property situated in the North Eastern States before the 1st day of January 2009 cannot be treated as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-B.

2.5 Marks

try 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 to the Income Tax Officer, the same shall be treated as income derived from the undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-B.

Transfer Pricing Officer, then, such person shall be liable to a penalty which may be levied by the Transfer Pricing Officer of the Income Tax Officer of the Commissioner (Appeals) or the Transfer Pricing Officer of the Income Tax Officer of the Commissioner (Appeals).

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 & conclusion reached in formulatory report.

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

For sign-off of the financial year 2022-23 of XPM

some important points are missing need to add that

(a) the appointment and performed the review by signing on some of the working papers prepared

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

1230 require to back to perform procedures required by law & policies & agreement have been performed

also, more tickly of 4000 checklist & signy shows that such evaluation & members of work performed by CoAR.

(2) having net owned fund of ₹ 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 sub-section to RBI.** **Does not clearly link NOF shortfall ineligibility of CoAR**

(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 Acm of Shareholder whereas of Nationalised Bank through Board of Director

(2) Verification Approval of RBI is required

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