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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 10	Chapter 10	Direction Sense Tests
Test 11	Chapter 11	Seating Arrangements
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Test 14	Chapter 14	Measures of Central Tendency and Dispersion
Test 15	Chapter 15	Probability
Test 16	Chapter 16	Theoretical Distributions
Test 17	Chapter 17	Correlation and Regression
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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
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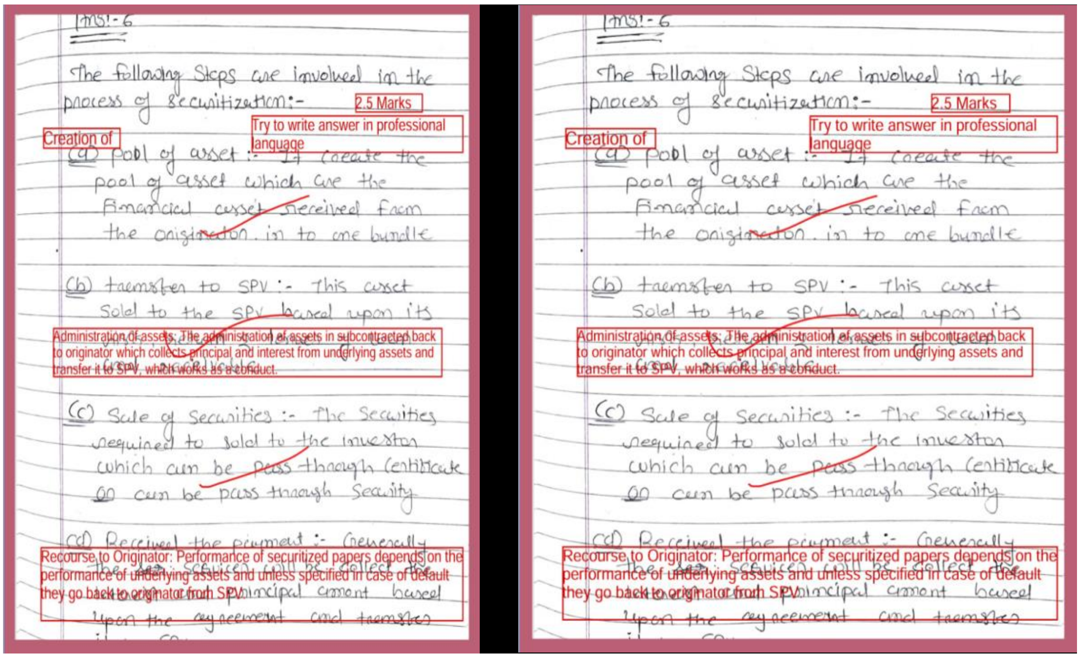

competent authority for period of 3 months pending submission of complete papers.

(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

(5) CA Prachi should accept the classification 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 u/
(2) 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

(3) 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 and then set off loss from any ineligible undertaking

it was held that the eligible 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).

C(ii)

Deduction to North Eastern State under sec 80... income but exclud

Interest income earned by an undertaking on delayed collection of sale proceeds shall be treated as income derived from the undertaking and, therefore, the same would be eligible for deduction u/s 80-IE. [Pirates Colgin Industries Private Limited v CIT (2008) (P & H)]

Duty drawback

Interest on deposit

2.5 Marks

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

try to provide complete answer in professional language it will enhance our presentation

deduction u/s

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 the Assessing Officer or the Transfer Pricing Officer, 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).

impose penalty information & document 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 experience & authority

• to objectively evaluate, before report is issued,
• significant judgement engagement 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 of financial statements 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.

220, requires to EQCR to perform procedures required by firm policies & engagement team has performed

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

(b) Having Net Owned Fund 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 CoR

(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 ...

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