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	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
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Test 2	Chapter 4	Price Determination in Different Markets
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	Chapter 10	Indian Economy
Test 3	Chapter 6	Determination of National Income
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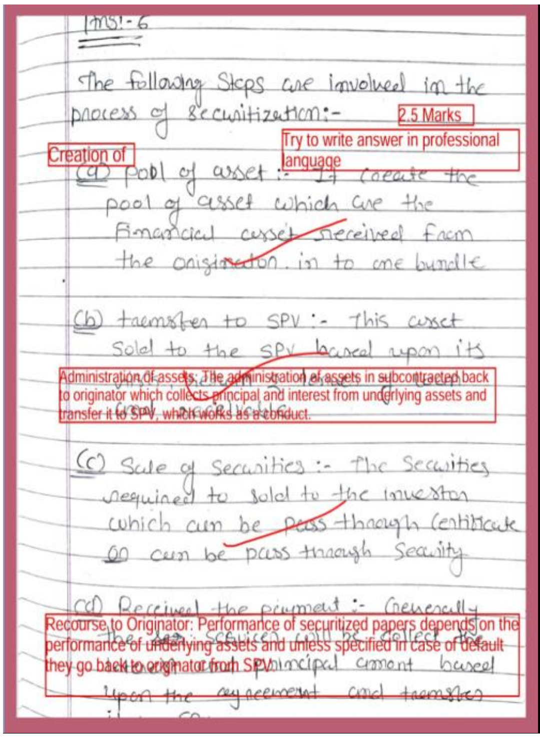

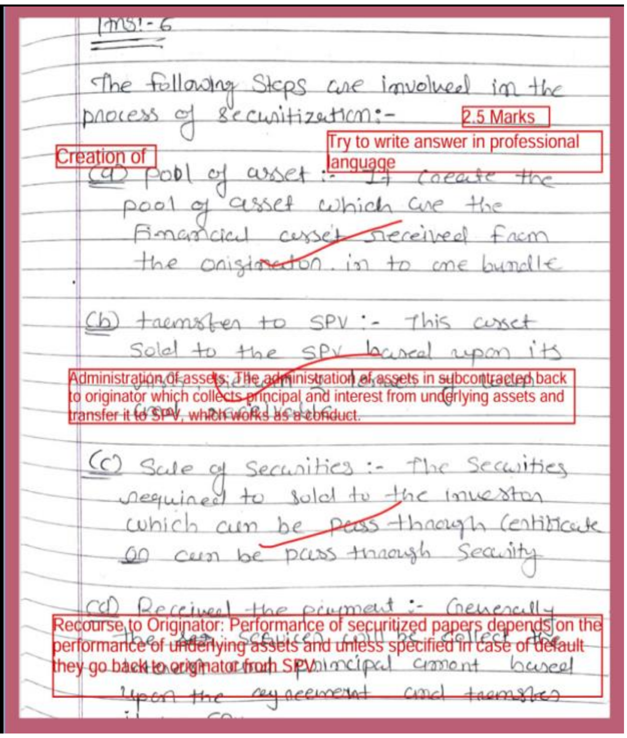

Competent authority for period of 3 months pending submission of complete papers.

(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 Asset 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
(2) Financial Asset are more than 50% of total asset 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

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

eligible undertaking also.

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

Eligible under taking first take deduction u/s 80IB and then set off loss from any

~~ineligible~~ it was held that ... undertaking 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

Interest income earned by an undertaking on ... and ... 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. ... CIT
Industries Private Limited v CIT (2008) (P & H)

Duty drawback

Interest on delayed payment

2.5 Marks

Foods (1999) (SC) and Liberty India v CIT (2009) (SC), was held that sale ... 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.

to provide complete answer in professional language it will enhance your 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 section 92D(3), 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 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.

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

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

(b) Having Net Owned Fund of ₹ 10 crores (₹ 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 before ...

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