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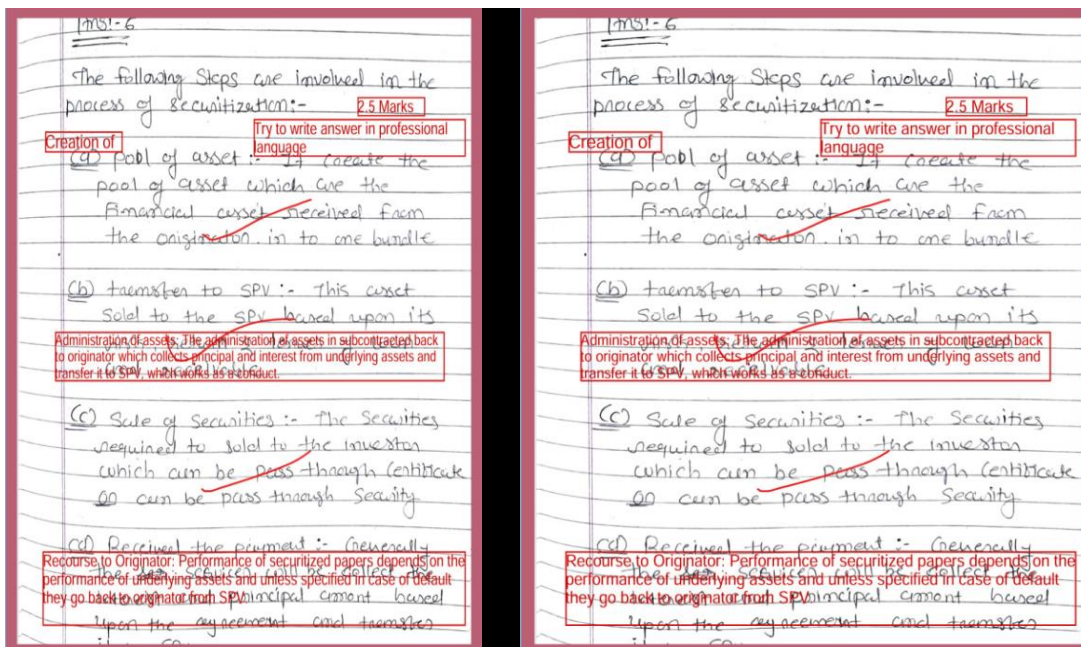
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competent authority for period of 3 months pending submission of complete papers.

④ Counting of 180 days should be done from the date of original date of removal. Original date is 30.01.2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

⑤ CA Prachi should accept the classification of amount as Standard Asset done by the branch.

try to write answer under main headings for more clarity

5 marks

Q.4. Does not cite Section 45-IA

① A company is treated as NBFC if financial assets are more than 50% of total assets and financial income is more than 50% of other income. Company which fulfills both this condition will qualify as NBFC.

Does not mention RBI notification

② No NBFC shall carry on its business

③ obtaining Certificate of Registration

eligible undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before after claiming deduction as per.

Eligible undertaking must take deduction u/s 80C and then set off loss from any

Interest on borrowed capital 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 CTR 101.

(CIT)

deduction to north Eastern state under sec 80C

Interest income earned by an assessee on the proceeds of the sale of the undertaking and the same would be eligible for deduction u/s 80C. Industries Private Limited v CIT (2018) 411 ITR 101.

2.5 Marks

to provide complete answer in that language it will enhance our presentation (C)

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

Amount of penalty = 0.5% 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 independent engagement team made & conclusion reached in formative report.

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

some important points are missing need to add that

① For purpose of the financial year 2022-23 or XPM passing from a small firm

② the appointment and performed the review by

③ agreement on some of the audit papers prepared by the auditor

④ experience & expertise to enable her to perform role.

without such, it is not appropriate for her to accept appointment as QSR of listed entity.

⑤ requires to back to perform procedures required by the policy & engagement team has performed.

once, more tickly of Year's checklist & signing shows that such evaluation & review of work performed by QSR.

⑤ Having Net Owned Fund of ₹ 2 crore for certain NBFC.

No clarity on time allowed to comply

③ Fact 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 QSR

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 a bank is made

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