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Paper-1: Jurisprudence, Interpretation and General Laws

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Sources of Law
	Chapter 2	Constitution of India
	Chapter 3	Interpretation of Statutes
	Chapter 4	Administrative Law
Test 2	Chapter 5	Law of Torts
	Chapter 6	Law relating to Civil Procedure
	Chapter 7	Laws relating to Crime and its Procedure
	Chapter 8	Law relating to Evidence
Test 3	Chapter 9	Law relating to Limitation
	Chapter 10	Law relating to Arbitration, Mediation and Conciliation
	Chapter 11	Right to Information Law
Test 4	Chapter 12	Law relating to Information Technology
	Chapter 13	Contract Law
	Chapter 14	Law relating to Negotiable Instruments
Test 5	Full Syllabus 1	

Test 6	Full Syllabus 2	
Paper-2: Company Law & Practice		
Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Introduction to Company Law
	Chapter 2	Legal Status and Types of Registered Companies
	Chapter 3	Memorandum and Articles of Associations and its Alteration
	Chapter 4	Share and Share Capital Concepts
	Chapter 5	Members and Shareholders
Test 2	Chapter 6	Debt Instruments - Concepts
	Chapter 7	Charges
	Chapter 8	Distribution of Profits
	Chapter 9	Accounts and Auditors
	Chapter 10	Compromise, Arrangement and Amalgamations - Concepts
Test 3	Chapter 11	Dormant Company
	Chapter 12	General Meetings
	Chapter 13	Directors
	Chapter 14	Board Composition and Powers of the Board
Test 4	Chapter 15	Meetings of Board and its Committees
	Chapter 16	Annual Report - Concepts
	Chapter 17	Key Managerial Personnel (KMP’s) and their Remuneration
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 3: Setting up of Business Industrial & Labour Laws		
Test No.	Chapter No.	Chapter Name
	Chapter 1	Selection of Business Organization
	Chapter 2	Corporate Entities – Companies

Test 1	Chapter 3	Limited Liability Partnership
	Chapter 4	Startups and its Registration
	Chapter 5	Micro, Small and Medium Enterprises
Test 2	Chapter 6	Conversion of Business Entities
	Chapter 7	Non-Corporate Entities
	Chapter 8	Financial Services Organization
	Chapter 9	Business Collaborations
	Chapter 10	Setting up of Branch Office/ Liaison Office/ Wholly Owned Subsidiary by Foreign Company
Test 3	Chapter 11	Setting up of Business outside India and Issue Relating thereto
	Chapter 12	Identifying laws applicable to various Industries and their initial compliances
	Chapter 13	Various Initial Registrations and Licenses
	Chapter 14	Constitution and Labour Laws
	Chapter 15	Evaluation of Labour Legislation and need of Labour Code
Test 4	Chapter 16	The Occupational Safety, Health and Working Conditions Code, 2020
	Chapter 17	The Industrial Relations Code, 2020
	Chapter 18	Code On Wages, 2019
	Chapter 19	Code on Social Security, 2020
	Chapter 20	The Child and Adolescent Labour (Prohibition and Regulation) Act
	Chapter 21	Apprentices Act, 1961
	Chapter 22	The Labour Laws (Simplification of Procedure for furnishing Returns and Maintaining Registers by Certain Establishments) Act.
	Chapter 23	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 4 Corporate Accounting & Financial Management

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Introduction to Accounting
	Chapter 2	Introduction to Corporate Accounting
	Chapter 3	Accounting Standards (AS)
	Chapter 4	Accounting for Share Capital
	Chapter 5	Accounting for Debentures
Test 2	Chapter 6	Related Aspects of Company Accounts
	Chapter 7	Consolidation of Accounts
	Chapter 8	Financial Statement Analysis
	Chapter 9	Cash Flows
	Chapter 10	Forecasting Financial Statements
Test 3	Chapter 11	Introduction
	Chapter 12	Time Value of Money
	Chapter 13	Capital Budgeting
	Chapter 14	Cost of Capital
	Chapter 15	Capital Structure
Test 4	Chapter 16	Dividend Decisions
	Chapter 17	Working Capital Management
	Chapter 18	Security Analysis
	Chapter 19	Operational Approach to Financial Decision
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 5 Capital Market & Securities Laws

Test No.	Chapter No.	Chapter Name
	Chapter 1	Basics of Capital Market

Test 1	Chapter 2	Secondary Market in India
	Chapter 3	Securities Contracts (Regulation) Act, 1956
	Chapter 4	Securities and Exchange Board of India
	Chapter 5	Laws Governing to Depositories and Depository Participants
Test 2	Chapter 6	Securities Market Intermediaries
	Chapter 7	International Financial Services Centres Authority (IFSCA)
	Chapter 8	Issue of Capital & Disclosure Requirements
	Chapter 9	Share Based Employee Benefits and Sweat Equity
	Chapter 10	Issue and Listing of Non-Convertible Securities
Test 3	Chapter 11	Listing Obligations and Disclosure Requirements
	Chapter 12	Acquisition of Shares and Takeovers – Concepts
	Chapter 13	Prohibition of Insider Trading
	Chapter 14	Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market
Test 4	Chapter 15	Delisting of Equity Shares
	Chapter 16	Buy-Back of Securities
	Chapter 17	Mutual Funds
	Chapter 18	Collective Investment Schemes
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 6 Economic, Commercial & Intellectual Property Laws		
Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Law relating Foreign Exchange Management
	Chapter 2	Foreign Direct Investments – Regulations & Policy
	Chapter 3	Overseas Direct Investment
	Chapter 4	Foreign Trade Policy & Procedure
	Chapter 5	Law relating to Special Economic Zones

Test 2	Chapter 6	Law relating to Foreign Contribution Regulation
	Chapter 7	Prevention of Money Laundering
Test 3	Chapter 8	Competition Law
	Chapter 9	Law relating to Consumer Protection
	Chapter 10	Legal Metrology
	Chapter 11	Real Estate Regulation and Development Law
	Chapter 12	Intellectual Property Rights
Test 4	Chapter 13	Law relating to Patents
	Chapter 14	Law relating to Trade Marks
	Chapter 15	Law relating to Copyright
	Chapter 16	Law relating to Geographical Indications of Goods
	Chapter 17	Law relating to Designs
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 7 Tax Laws & Practice

Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Direct Taxes – At a Glance
	Chapter 2	Basic Concept of Income Tax
	Chapter 3	Incomes which do not form part of Total Income
	Chapter 4	Income under the head Salary
	Chapter 5	Income under the head House Property
Test 2	Chapter 6	Profits and Gains from Business and Profession
	Chapter 7	Capital Gains
	Chapter 8	Income from Other Sources
	Chapter 9	Clubbing provisions and Set off and / or Carry forward of Losses
	Chapter 10	Deductions

Test 3	Chapter 11	Computation of Total Income and Tax Liability of various Entities
	Chapter 12	Classification and Tax incidence on Companies
	Chapter 13	Procedural Compliance
	Chapter 14	Concept of Indirect Taxes at a Glance
	Chapter 15	Basics of Goods and Services Tax 'GST'
Test 4	Chapter 16	Levy and Collection of GST
	Chapter 17	Time, Value & Place of Supply
	Chapter 18	Input Tax Credit & Computation of GST Liability
	Chapter 19	Procedural Compliance under GST
	Chapter 20	Overview of Customs Act
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Note:

1. Chapter numbers are as per ICSI Study Material.
2. Test Series is Valid up to December 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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1.5 Marks

Answers should align with the Q. marks allotted—be concise or detailed based on weightage

Top down of Law, Rules, Precedents, Judicial Authority Court has the power to do
In absence of Law, Rules, Precedents Judicial Authority Court has the power to decide on by their self on the basis of equity, justice and public interest to ensure that justice and law is maintained
Also in some cases Supreme Court can take down new guidelines and order just to make rule such as
Top down of Law, Rules, Precedents, Judicial Authority Court has the power to do

1 Mark

B.4

Bondham statement — "the sovereign power of making laws should be vested over to guarantee the rights of individuals but can't be used to secure the common good."

Is there the power should be used to make sure everyone rights and their enjoyment of life not just for some common good?

but while making it also need to make sure every individual is being protected and enjoying the rights, so that the individual does not become

5 Rule of Expressio unius est exclusio Alterius

Write all the relevant provisions as required in the answer and provide the conclusion properly in clear language with proper reasoning to attain more marks

It means that express mention of one thing excludes the other.
In a statute, where things are specified in a list, it means all other things are excluded from it.
This is usually indicated by "includes" or "such as".
The rule is also known as the negative implication rule.

1.5 Marks

This is a statute granting certain rights to "police, fire, and sanitation employees" would be interpreted to exclude other public employees not enumerated in the legislation. This is based on presumed legislative intent and where for some reason this intent cannot be reasonably inferred the Court is free to draw a different conclusion.
The general meaning of "expression of one thing is the exclusion of another" is also known as the negative implication rule. This rule assumes that the legislature intentionally specified one set of criteria as opposed to the other. Therefore, if the issue to be decided addresses an item not specifically named in the statute, it must be assumed the statute does not apply.

MCQ's

1. d
2. a
3. b

4 Marks

If Company is listed and Company's name is not in the list of Companies Act then within 30 days Company is obligated to change the name to comply with provisions of Companies Act 2013.

Attempt the answer in proper format, first discuss the provisions of relevant section, then mention of the facts of the case then conclusion part

Questions

1.5 Marks

X, public interest litigation is similar to class action

The Public Interest Litigation (PIL) of X, an employee of BG Ltd. regarding shifting of registered office is not tenable.

By doing so, it will affect BG's revenue and loss will be incurred.
BG's Revenue Court held that loss of revenue will be incurred on shifting basis. A state can not restrict company to do so.

Here X, argue that Company's business will be affected, but Register office shifting is a decision of Board and they must have considered all facts along with their own discretion to change office to change register company's name to change object.

Since, the public interest litigation can be filed by anyone, the public interest litigation can be filed by anyone. So long as interest of none of the employee of the registered office is prejudiced by retrenchment or otherwise, the argument of X is not tenable.

Questions

Prohibitive Law

Permissive Law

1. Prohibit just or otherwise to do some thing

1. Give freedom to do some thing

2. Prohibit state intervention

2. Intervention of state

3. Negative thinking

3. Positive thinking

2 Marks

Include more relevant and substantive points in your answers to enhance scoring.

(6) compute Tax lia.

Family Pension (7000 x 12)	84000
less: 1/3 of pension exempt	28000
	15000
	69000
	700000
	769000
Add: sup gain LTC	369000
Gross total ind. →	1138000
less: ded. 50%	100000
Total income →	1038000

The basis calculations wrong from the very beginning, due to which everyone got the answer wrong so practice again

your answer make it apparent that you have not been in touch with this topic lately do practice on routine basis to get good command over it

You have good practical knowledge about this question. All the required systematic adjustment are accurate here.

Page:
 Date: / /

2

3 computation of Taxable Income

particular	5 Marks	Ans (2)
(1) Rec. cash gift on the occasion of her marriage and gift rec to non-relatives. In this the occasion of marriage function income was exempt.		NIL
(2) the birthday rec gift by means of cheque of the amount of 10000. this amount was exempt under OS.		NIL
(3) she Acq. vacant site from her friend the SOV. fixed value of site for SOV.		75000
(4) the listed co. eq. shares to STX ex. on date of purchase are as under.		55000
Total Taxable Income Under OS →		130000

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