Roll No				
Time allowed: 3 hours Maximum			num marks : 100	
Total number of questions: 8 Total number of prin			winted pages : 4	
NOTE :	I_{-}	1. Answer SIX questions including Question No.1 which is compulsory.		
	2	All references to sections relate to the Companies Act, 2013 unless	stated otherwise.	
1. (a)		Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s):		
	(i)	 On filing of an e-form, the system generates and provides a e-form identified as informatory in nature are filed under 	and	
	(iii)) Sumil, who has resigned as a director of Sprint Ltd., has to file	e-form	
		while Sprint Ltd. should file e-form with the Registra	of Companies.	
	(iii)	Each member of a guarantee company undertakes to contribute to the assets of the company in the event of the company being while he is a member or within after he ceases to be a member for payment of debts and liabilities of the company.		
	(iv)	i) In case of any change in the particulars of a director, such director to fill in e-form within a period of days	of such change.	
			(2 marks each)	
(p)		relation to e-form no. INC 22, state the —		
	(D)			
	(iii)	## 이 ## : 10 1시간 : 1		
	(iv)			
	(may)) Person authorised to sign and certify the contents of the form	(I mark each)	
100	Cont	ate, with reasons in brief, whether the following statements are tro		
(c)	(1)		ny by passing a	
	(ii)	 An amount of unrealised gains shown in a company's balance streated as free reserve. 	heet shall not be	
	(in)	The memorandum of association of every company must state to be objects incidental or ancillary to the attainment of main objects of the company not included in the main objects.		
	(iv)			
			(I mark each)	

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b 6% p a c 10% p a d 16% p a 6 Royalties revenue should be recognized a On an accrual basis in accordance with the terms of the relevant agreement b On cash basis c On an actual basis d Revenue is recognized on the time proportion basis 7 AS 29 is Applicable only to a Provision for valuation adjustment for fixed Assets b Provision for Liabilities and charges c Provision for valuation adjustment for current assets d Furniture Taxmann's CRACKER for Advanced Tax Laws (Paper 2 | Tax/ATL) - Covering past exam questions (topic-wise) & answers with ICSI practice manual questions, etc. | CS **Professional | Dec. 2023 Exam** CA Pratik Neve, 2023-07-11 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement It covers the questions topic sub topic wise Topic wise including Solved Paper June 2023 Suggested Answers o 500 Questions including Numerical Theory Questions o ICSI Practice Manual Questions Important Additional Questions from Past CA CMA Exams with Answers are provided Updated Amended Solutions o Income tax Solutions are provided as per Assessment Year 2023 24 o GST Customs Solutions are provided as per Finance Act 2022 Applicable Circulars Notifications Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from June 2021 onwards ICSI Study Material Chapter wise comparison The contents of this book are as follows Supply under GST Levy and Collection under GST Including Composition Levy Time of Supply Value of Supply under GST Input Tax Credit Registration under GST Documents Accounts and Records and Filing of Returns Payment of GST and Refunds under GST Assessment and Audit under GST Inspection Search Seizure and Arrest Penalties Demand and Recovery under GST Liability to pay GST in Certain Cases Advance Rulings under GST Appeals and Revisions Transitional Provisions Miscellaneous Place of Supply Zero Rated Supply i e Exports under GST UTGST Act GST Compensation to States Act 2017 Industry Specific Analysis Basic Concepts of Customs Law Valuation of Imports and Exports Warehousing Duty Drawbacks Baggage Advance Ruling Settlement Commission Demand Search Seizure Refunds Appellate Procedure Offences and Penalties Foreign Trade Policy to the Extent Relevant for Indirect Tax Law Corporate Tax Planning and Tax Management Taxation of Companies Taxation of Firms including LLP and Provisions of Alternate Minimum Tax U S 115 C of the Income tax Act 1961 Income Tax Implications on Specified Transactions Taxation of Non Residents General Anti Avoidance Rules GAAR Basics of International Tax Tax Treaties Unilateral and Bilateral Relief Sections 90 90A 91 of the Income tax Act 1961 Taxmann's CRACKER for Setting Up of Business Entities & Closure (Paper 3 | SUBEC) - Covering past Transfer Pricing exam questions (topic-wise) & detailed answers | CS Executive | Old Syllabus | June 2024 Exam CS N.S. Zad, 2024-01-29 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions topic wise Topic wise including June 2023 Exam Suggested Answers Dec 2023 Exam Suggested Answers Most Amended Updated This book covers the latest applicable provisions and amendments under the Companies Act 2013 other relevant laws Marks Distribution Chapter wise marks distribution from June 2018 onwards Past Exam Trend Analysis from June 2021 onwards ICSI Study Material Comparison is provided Chapter wise The contents of this book are as follows Part A Setting up

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