

Mock Test Paper - Series II: April, 2026

Date of Paper: 4th April, 2026

Time of Paper: 10 A.M. to 1 P.M.

INTERMEDIATE COURSE: GROUP – I

PAPER – 2: CORPORATE AND OTHER LAWS

Time Allowed – 3 Hours

Maximum Marks – 100

1. *The question paper comprises two parts, Part I and Part II.*
2. *Part I comprises Case Scenario based Multiple Choice Questions (MCQs)*
3. *Part II comprises questions which require descriptive type answers.*

PART I – Case Scenario based MCQs (30 Marks)

Part I is compulsory.

Case Scenario 1

The notice for conducting the annual general meeting of Mickey House Limited was sent on 3rd August, 2025 to all the stakeholders, who were eligible to receive the notice. The said notice specified that the Annual General Meeting (AGM) will be held on 5th September, 2025, But, due to want of quorum, said AGM was adjourned to 12th September 2025. In the said meeting held on 12th September, 2025, the financial statements of the company could not be adopted due to some unavoidable circumstances. Since the financial statements of the company could not be adopted in the above meeting, the directors did not file the financial statements relating to financial year 2024-2025 with the Registrar on the plea that the financial statements of the company were not adopted in general meeting and therefore there is no necessity to file any financial statement with the Registrar till the same are not adopted. On 2nd December, 2025, an extra-ordinary general meeting was conducted, in which the financial statements of the company were adopted. Since, the Company Secretary was on a business tour and was absent from India from 10th December, 2025 to 2nd January, 2026, the adopted financial statements were filed with the Registrar only on 3rd January, 2026.

On the basis of above facts and by applying applicable provisions of the Companies Act, 2013 and the applicable Rules therein, choose the correct answer (one out of four) of the following Multiple Choice Questions (of 2 marks each) given herein under:

1. What is the course of action that Mickey House Limited should take for filing of the financial statements with the Registrar with respect to the annual general meeting which could not be held on 5th September, 2025?

- (a) Mickey House Limited should inform the Registrar the fact that the AGM could not be held for want of quorum and therefore the financial statements will be filed with the Registrar only when they are adopted in a general meeting.
 - (b) Mickey House Limited should inform the Registrar the fact that the AGM could not be held for want of quorum, but the un-adopted financial statements will be filed with the Registrar within a period of 30 days from 5th September, 2025.
 - (c) There is no obligation on the part of Mickey House Limited to inform the fact to the Registrar that the AGM could not be held for want of quorum, but the un-adopted financial statements will be required to be filed with the Registrar within a period of 30 days from 5th September, 2025.
 - (d) There is no obligation on the part of Mickey House Limited to inform the Registrar the fact that the AGM could not be held for want of quorum. Also, the un-adopted financial statements will not be required to be filed with the Registrar in this situation.
2. What is the course of action that Mickey House Limited should take for filing of the financial statements with the Registrar with respect to the adjourned annual general meeting held on 12th September, 2025?
- (a) Mickey House Limited should inform the Registrar the fact that the AGM was held on 12th September, 2025 and since the financial statements were not adopted, the financial statements will not be required to be filed with the Registrar.
 - (b) Mickey House Limited is not required to inform the Registrar the fact that the AGM was held on 12th September, 2025 and since the financial statements were not adopted, the financial statements will also not be required to be filed with the Registrar.
 - (c) There is no obligation on the part of Mickey House Limited to inform the Registrar the fact that the AGM was held on 12th September, 2025, but the un-adopted financial statements will be required to be filed with the Registrar within a period of 30 days from 12th September, 2025, which will be considered by the Registrar as the provisional financial statements.
 - (d) There is no obligation on the part of Mickey House Limited to inform the Registrar the fact that the AGM was held on 12th September, 2025, but the un-adopted financial statements will be required to be filed with the Registrar within a period of 30 days from 12th September, 2025, which will be considered by the Registrar as the financial statements.

3. In the above case scenario, in case Mickey House Limited could not convene the annual general meeting till 2nd December, 2025 and the meeting held on that date was the annual general meeting, what will be the obligation of the company with regard to filing of the financial statements with the Registrar, before conducting the said meeting?
- (a) Since the annual general meeting was not held, Mickey House Limited was not required to file any financial statement with the Registrar.
 - (b) Since the annual general meeting was not held, Mickey House Limited was not required to file any financial statement with the Registrar, but the statement of facts and reasons for not holding the annual general meeting should have been filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.
 - (c) Even when the annual general meeting was not held, Mickey House Limited was required to file the financial statements only with the Registrar within thirty days of the last date before which the annual general meeting should have been held.
 - (d) Even when the annual general meeting was not held, Mickey House Limited was required to file the financial statements along with the statement of facts and reasons for not holding the annual general meeting should have been filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.
4. As per the Companies Act, 2013, in the case of Mickey House Limited, suppose the AGM for the financial year 2024-2025 was held on 10th September, 2025, but the financial statements were not adopted in that meeting. The directors wish to know the latest date by which the un-adopted financial statements must be filed with the Registrar of Companies. Which one of the following is correct?
- (a) Within 30 days from the closing of the financial year.
 - (b) Within 30 days from the date of the AGM, i.e., 10th October, 2025.
 - (c) Within 60 days from the date of the AGM, i.e., 10th November, 2025.
 - (d) Within 90 days from the date of the AGM, i.e., 9th December, 2025.

Case Scenario 2

Mr. A is a well experienced technocrat in the field of manufacturing of computer hard discs and motherboard. He resigned from his job and wished to form a Limited Liability Partnership (LLP) with the object of manufacturing and trading of computer hardware. He wanted to include his close friends Mr. X, Mr. B and Mr. C who are very familiar in the same field and worked in foreign companies also.

All three friends had accepted the invitation of Mr. A to be partners of the LLP. Mr. A wanted to ensure whether all the three friends are resident of India and requested them to provide the details of their stay in India. During the previous financial year, Mr. X has stayed in India for a period of 170 days, Mr. B stayed in India for 110 days and Mr. C stayed in India for 100 days. All the partners had given their consent to act as designated partners. He applied for the reservation of desired name to the Registrar and also paid the prescribed fees.

On the basis of above facts and by applying applicable provisions of the Limited Liability Partnership Act, 2008 and the applicable Rules therein, choose the correct answer (one out of four) of the following Multiple Choice Questions given herein under:

5. The name applied for has been approved by the Registrar on 3rd April 2026. The approved name of LLP shall be valid for a period of _____ from the date of intimation by the Registrar.
 - (a) 2 months
 - (b) 1 month
 - (c) 3 months
 - (d) 6 months
6. Which of the following combinations of partners, if appointed as designated partners, will not be in accordance with the provisions laid down by Limited Liability Partnership Act, 2008?
 - (a) Mr. X, Mr. B and Mr. C
 - (b) Mr. B and Mr. C
 - (c) Mr. X and Mr. C
 - (d) Mr. X and Mr. B
7. In how many days, a Limited Liability Partnership shall file with the Registrar, the particulars of every individual who has given his consent to act as designated partner?
 - (a) Within thirty days of incorporation of LLP
 - (b) Within thirty days of his appointment
 - (c) After forty five days of incorporation of LLP
 - (d) After sixty days of his appointment

8. In the next year, suppose Mr. B stayed in India for 130 days instead of 110. Which of the following is correct?
- (a) Mr. B still cannot be treated as resident
 - (b) Mr. B becomes resident and can satisfy the requirement of resident designated partner
 - (c) Residential status is determined only at the time of incorporation of LLP
 - (d) Only Mr. X can be treated as resident permanently

Case Scenario 3

Mr. Airbrush owned a firm operating a fleet of eighteen taxis engaged in the transportation of passengers in and across the state of Madhya Pradesh. The business had started way back in 1986 wherein the vehicle permits were obtained and the business was being run successfully. The registration for the vehicle expired in the year 1988 and the firm applied for renewal of registration of the vehicles under section 58 of the Motor Vehicles Act, 1939. The application under the aforesaid Act was still pending when such Act was replaced by the Motor Vehicles Act, 1988. To get the application processed, Mr. Airbrush applied to the authorities to consider the application under the Motor Vehicles Act, 1988 taking plea of section 6(c) of the General Clauses Act, 1897. The application was not entertained by the authorities on the pretext that since the application was filed under the repealed law, the old application would not be considered and that the application should have been filed within time. Later, Mr. Airbrush died leading to the closure of business. The family of Mr. Airbrush still lives in one of the flat bought by Mr. Airbrush during his life-time from Mr. Paintbrush, a builder and contractor dealing in construction and selling of flats.

Mr. Paintbrush was the owner of six flats in the city of Indore. He was advised by one of his finance consultants to rent his unoccupied flats and thereby earn handsome passive income in form of monthly rents. The advice was given to him in the year 2017 and he has been renting out the properties since then. Alps Motors Ltd., an automobile dealer opened his office in one of the flats for commercial purposes in the year 2019 for a rent of ₹ 3.15 Lakh per month. Initially the rental dues were timely paid by the dealer but later the automobile dealer defaulted in paying the above resulting in cumulative arrears of rent being ₹ 1.20 crore as on latest date. Mr. Paintbrush, filed a suit for recovery of rental arrears on immovable property pleading the court to treat such arrears as benefit out of land as defined in under section 3(26) of the General Clauses Act, 1897, under the head of "Immovable Property". The defendant submitted that arrears of land revenue in this case cannot be termed as "benefits from land".

Alps Motors Ltd. offered Mr. Paintbrush a passenger family car worth ₹ 3.00 crore at ₹ 1.80 crore to compensate the loss incurred by Mr. Paintbrush on rental dues. Unfortunately, color selected by Mr. Paintbrush was unavailable at the selected purchase date. The marketing

manager informed and assured that the color will be available after a waiting period of 3 months. Alps Motors Ltd. further asked Mr. Paintbrush for an advance cheque of minimum 50% of the sale value to shield the purchaser from any future price enhancement. A postdated cheque of ₹ 90 Lakh was handed over to the dealer as the booking amount. The cheque was kept with the showroom owners but could not be deposited by them in their account until the last day of third month when Mr. Paintbrush came to know about the above failure on part of the car dealer. The car dealer insisted that Sunday being the last day of the third month, the bank was closed and the cheque could not be deposited thus showing his inability to deliver the car which had arrived on Saturday. The dealer insisted on issuing of fresh cheque.

On the basis of above facts and by applying applicable provisions of the General Clauses Act, 1897, choose the correct answer (one out of four) of the following Multiple Choice Questions given herein under:

9. Which of the following is true on the validity of the rejection of the application made by the firm of Mr. Airbrush regarding renewal of registration of the vehicles under section 58 of the Motor Vehicles Act, 1939?
 - (a) The rejection was not justified and the same old application should have been considered as per the new Motor Vehicles Act, 1988.
 - (b) The rejection was justified as Mr. Airbrush should have filed a fresh application for renewal in this case.
 - (c) The form can either be accepted or rejected at the discretion of the authorities which in this case have opined to reject the form.
 - (d) The form will be rejected in case the delay in filing cannot be justified by Mr. Airbrush.
10. As per the General Clauses Act, 1897, the phrase “immovable property” used in a statutory provision generally includes which of the following?
 - (a) Only land and buildings, and not any benefit arising from land.
 - (b) Land, buildings and rivers, and excludes any benefit arising from land.
 - (c) Land, benefits to arise out of land and things attached to the earth.
 - (d) Only land and permanent fixtures, and not trees or crops.
11. Which of the following is true on the validity of cheque which could not be deposited on the last day of the third month being a holiday?
 - (a) The cheque is valid as the last day of the third month being a Sunday hence the same can be deposited on the next working day.

- (b) The old cheque is invalid as the period of three-month validity would expire by the day when the bank would open.
- (c) The cheque can only be deposited only if the dealer applies to the bank for condonation of delay.
- (d) The cheque can only be accepted by the bank, in case the issuer files a suit against the dealer.

Independent MCQs

12. Q Limited, a company incorporated outside India, entered into a contract with L Limited (incorporated in India) for supply of machinery. However, Q Limited failed to comply with certain provisions of Chapter XXII of the Companies Act, 2013 relating to foreign companies.

In this context, which of the following statements is correct?

- (a) The contract between Q Limited and L Limited becomes void due to non-compliance.
 - (b) The contract remains valid, but Q Limited cannot initiate legal proceedings until it complies with the provisions.
 - (c) Q Limited can immediately sue L Limited despite non-compliance.
 - (d) L Limited is not required to fulfill its contractual obligations. **(2 Marks)**
13. Shivoy Ceramics Limited, an Indian company, holds a commercial plot in Chennai which it intends to sell. CY Seller, a real estate broker with its Head Office in the USA, has been appointed by Shivoy Ceramics Limited to find some suitable buyers for the said commercial plot in Chennai which is situated at a prime location. CY Seller identifies Glory Estate Inc., based out of USA, as the potential buyer. It is to be noted that Glory Estate Inc. is controlled from India and hence, is a 'Person Resident in India' under the applicable provisions of Foreign Exchange Management Act, 1999. A deal is finalised and Glory Estate Inc. agrees to purchase the commercial plot for USD 600,000 (assuming 1 USD = ₹ 90). According to the agreement, Shivoy Ceramics Limited is required to pay commission @ 7% of the sale proceeds to CY Seller for arranging the sale of commercial plot to Glory Estate Inc. and commission is to be remitted in USD to the Head Office of CY Seller located in USA. Considering the relevant provisions of Foreign Exchange Management Act, 1999, which statement out of the four given below is correct (ignoring TDS implications arising under the Income-tax Act, 1961):

- (a) There is no requirement of obtaining prior permission of Reserve Bank of India (RBI) for remittance of commission upto USD 25,000 by Shivoy Ceramics Limited to CY Seller but for the balance commission of USD 17,000, prior permission of RBI is required to be obtained.
- (b) There is no requirement of obtaining prior permission of Reserve Bank of India (RBI) for remittance of commission upto USD 30,000 by Shivoy Ceramics Limited to CY Seller but for the balance commission of USD 12,000, prior permission of RBI is required to be obtained.
- (c) There is no requirement of obtaining prior permission of Reserve Bank of India (RBI) for remittance of entire commission of USD 42,000 by Shivoy Ceramics Limited to CY Seller.
- (d) It is mandatory to obtain prior permission of Reserve Bank of India (RBI) for remittance of entire commission of USD 42,000 by Shivoy Ceramics Limited to CY Seller. **(2 Marks)**

14. In September, 2025, Mr. Prakash Saha visited Atlanta as well as Athens and thereafter, London and Berlin on a month-long business trip, for which he withdrew foreign exchange to the extent of USD 50,000 from his banker State Bank of India, New Delhi branch. In December, 2025 he further, withdrew USD 50,000 from SBI and remitted the same to his son Ravish Saha who was studying in Toronto, Canada. In the first week of January, 2026, he sent his ailing mother Mrs. Savita Saha for a specialised treatment along with his wife Mrs. Rashmi Saha to Seattle where his younger brother Pranav Saha, holder of Green Card, is residing. For the purpose of his mother's treatment and to help Pranav Saha to meet increased expenses, he requested his banker SBI to remit USD 75,000 to Pranav Saha's account maintained with Citibank, Seattle. In February, 2026, Mr. Prakash Saha's daughter Devi Saha got engaged and she opted for a 'destination marriage' to be held in August, 2026 in Zurich, Switzerland. While on a trip to Dubai in the last week of March, 2026, he again withdrew USD 35,000 to be used by him and Devi Saha for meeting various trip expenses including shopping in Dubai. Later, the event manager gave an estimate of USD 2,50,000 for the wedding of Devi Saha at Zurich, Switzerland. Which option do you think is the correct one in the light of applicable provisions of Foreign Exchange Management Act, 1999 including obtaining of prior approval, if any, from Reserve Bank of India since Mr. Prakash Saha withdrew foreign exchange on various occasions from his banker State Bank of India.

- (a) In respect of withdrawal of foreign exchange on various occasions from his banker State Bank of India and remitting the same outside India during the financial year 2025-26, Mr. Prakash Saha is not required to obtain any prior approval.
- (b) In respect of withdrawal of USD 35,000 in the last week of March, 2026, for a trip to Dubai, Mr. Prakash Saha must have obtained prior approval of Reserve Bank of India since the maximum amount of foreign exchange that can be withdrawn in a financial year is USD 1,75,000.
- (c) After withdrawing USD 1,00,000, Mr. Prakash Saha must have obtained prior approval of Reserve Bank of India for the remaining remittances made during the financial year 2025-26, otherwise SBI would not have permitted further withdrawals.
- (d) After withdrawing USD 50,000, Mr. Prakash Saha must have obtained prior approval of Reserve Bank of India for the remaining remittances made during the financial year 2025-26, otherwise SBI would not have permitted further withdrawals.

(2 Marks)

15. Glasses Ltd. is a public limited company engaged in the manufacturing of doors and panels made from toughened glass. The company was incorporated on 1st November 2023 with the requisite members and capital. The first Annual General Meeting was held on 1st May 2024. Mr. F, the Company Secretary has decided to call the next Annual General Meeting for the Financial Year 2024-25 on 1st August 2025.

On 31st July 2025, the company applied to the Registrar of Companies (ROC) for an extension of 4 days to hold the meeting on 5th August 2024 on the grounds that the accounts department was asking for another couple of days more for finalizing the annual accounts, but the plea was rejected by the RoC. The company went on to conduct the aforesaid meeting on 5th August 2025.

Considering the provisions of the Companies Act, 2013, resultant effect of convening meeting on the above date shall be:

- (a) The company and every officer in default shall be liable to total penalty of ₹ 1,30,000 for delay in the convening of Annual General Meeting.
- (b) The company and every officer in default shall be liable to total penalty of ₹ 1,00,000 for delay in the convening of Annual General Meeting.
- (c) The Company and every officer in default shall be liable to total penalty of ₹ 1,20,000 for delay in convening of Annual General Meeting.

- (d) The convening of meeting on the above date shall not attract any penalty as the same has been convened within the prescribed time limits. **(2 Marks)**

PART – II Descriptive Questions (70 Marks)

Question No.1 is compulsory.

*Attempt any **Four** questions out of the remaining **Five** questions.*

1. (a) The information extracted from the audited Financial Statement of Paper Private Limited as on 31st March, 2025 is as below:

- (1) Paid-up equity share capital ₹ 50,00,000 divided into 5,00,000 equity shares (carrying voting rights) of ₹ 10 each. There is no change in the paid-up share capital thereafter.
- (2) The turnover is ₹ 2,00,00,000.

It is further understood that Clip Limited, which is a public limited company is holding 2,00,000 equity shares, fully paid-up, of Paper Private Limited. Paper Private Limited has filed its Financial Statement for the said year with the Registrar of Companies (ROC) excluding the Cash Flow Statement within the prescribed time line during the financial year 2025-26. The ROC has issued a notice to Paper Private Limited as it has failed to file the cash flow statement along with the Balance Sheet and Profit and Loss Account. You are required to advise as per the provisions of the Companies Act, 2013, whether Paper Private Limited shall be deemed to be a small company whose significant equity shares are held by a public company. **(5 Marks)**

- (b) The Board of Directors of Pacific Fashions Limited at its meeting recommended a dividend on its paid-up equity share capital which was later on approved by the shareholders at the Annual General Meeting. Thereafter, the directors at another meeting of the Board passed a board resolution for diverting the total dividend to be paid to the shareholders for purchase of certain short-term investments in the name of the company. As a result, dividend was paid to shareholders after 45 days.

Examining the provisions of the Companies Act, 2013, state whether the act of directors is in violation of the provisions of the Act and if so, state the consequences that shall follow for the above violative act. **(5 Marks)**

- (c) Ms. Kavya, an Indian resident, intends to obtain foreign exchange for the following purposes:

- (i) Remittance of USD 50,000 out of winnings on a lottery ticket.
- (ii) USD 1,00,000 for sponsoring an Indian cultural dance group to perform in the United States.

Advise Ms. Kavya whether she is eligible to obtain foreign exchange for the above purposes. Advise as per the provisions of the Foreign Exchange Management Act, 1999. **(4 Marks)**

2. (a) Mr. Purushottam along with his six friends desires to incorporate a Section 8 Company under the Companies Act, 2013. He is seeking your advice in the following matters:

- (i) What is the minimum paid-up capital requirement in case of a Section 8 Company?
- (ii) Whether a firm can be member of the Section 8 Company?
- (iii) Whether the Section 8 Company can pay dividend to its members?

Advise, Purushottam with reference to the provisions of Companies Act, 2013.

(5 Marks)

- (b) Mr. A along with his brothers got registered a company in the state of Telangana by furnishing false information knowingly. What action may be taken against the company and its promoters under the provisions of the Companies act, 2013?

(5 Marks)

- (c) MNO LLP is under scrutiny by the Registrar for certain irregularities in its financial disclosures. The Registrar sends a written notice to Ms. A, a former designated partner of MNO LLP, asking her to provide specific details and explanations regarding certain transactions within 15 days.

Ms. A fails to furnish the required information within the stipulated time. Thereafter, she submits an incomplete reply which the Registrar finds unsatisfactory.

As per the provisions of the Limited Liability Partnership Act, 2008, discuss:

- (i) Whether the Registrar is empowered to seek information from Ms. A, despite her being a former designated partner.

- (ii) What further actions the Registrar can take when the information is not provided within the given time or is found unsatisfactory. **(4 Marks)**
3. (a) AB & Associates, a firm of Chartered Accountants was re-appointed as auditors at the Annual General Meeting of Kishore Ltd. held on 30-09-2024. However, the Board of Directors recommended to remove them before expiry of their term by passing a resolution in the Board Meeting held on 31-03-2025. Subsequently, having given consideration to the Board recommendation, AB & Associates were removed at the general meeting held on 25-05-2025 by passing a special resolution but without obtaining approval of the Central Government. Examine the validity of removal of AB & Associates by Kishore Ltd. under the provisions of the Companies Act, 2013. **(5 Marks)**
- (b) Veer, a director of Jyoti Ltd. gave in writing to the company that the notice for any general meeting and of the Board of Directors' meeting be sent to him only by registered post at his residential address at Bangalore for which he deposited sufficient money. The company sent notice to him by ordinary mail under certificate of posting. Veer did not receive this notice and could not attend the meeting and contended that the notice was improper.
- Decide, as per the provisions of the Companies Act, 2013:
- (i) Whether the contention of Veer is valid.
- (ii) Will your answer be the same if Veer remained in U.S.A. for one month during which the notice of the meeting was served and the meeting was held? **(5 Marks)**
- (c) When can the Preamble be used as an aid to interpretation of a statute? **(4 Marks)**
4. (a) Mr. Raj acquired a property from XYZ Limited which was mortgaged to ABC Bank. He settled the dues to ABC Bank in full and the same was registered with the sub-registrar who has noted that the mortgage has been settled. But neither the company nor ABC Bank has filed particulars of satisfaction of charge with the Registrar of Companies. Can Mr. Raj approach the Registrar and seek any relief in this regard? Discuss this matter in the light of provisions of the Companies Act, 2013. **(5 Marks)**
- (b) Karuna Limited received a proxy form 54 hours before the time fixed for the start of the meeting. The company refused to accept the proxy form on the ground that the Articles of the company provided that a proxy form must be filed 60 hours before the start of the meeting. Define proxy and decide under the provisions of

the Companies Act, 2013, whether the proxy holder can compel the company to admit the proxy in this case? **(5 Marks)**

- (c) Pintoo resided in India during the Financial Year 2023-2024. He left India on 16th July 2024 for Switzerland for pursuing higher studies in Biotechnology for 2 years. What would be his residential status under the Foreign Exchange Management Act, 1999 during the Financial Years 2024-2025 and 2025-2026?

Pintoo requires every year USD 25,000 towards tuition fees and USD 30,000 for incidental and stay expenses for studying abroad. Is it possible for Pintoo to get the required Foreign Exchange and, if so, under what conditions? **(4 Marks)**

5. (a) With a view to transact some urgent business, Ritesh, Ram and Ranka, the three directors of RRR Limited are desirous of calling a general meeting of shareholders by giving shorter notice than 21 days' clear notice. The fourth director, Lanks is of the opinion that such an action will attract penalty provisions since there is contravention. The paid-up share capital of the company is ₹ 30 crores divided into 3 crores shares of ₹ 10 each. Keeping in view the applicable provisions of the Companies Act, 2013, discuss the possibility of calling a general meeting by giving shorter notice. **(5 Marks)**

- (b) Distinguish between the following forms of business- LLP and Companies. **(5 Marks)**

- (c) The XYZ Act contains several provisions relating to filing of documents and communication with authorities.

- Section 8 of the Act states that "documents may be submitted to the authority."
- Section 15 provides that "documents shall be submitted in the prescribed electronic form."
- Section 22 further specifies that "all applications and returns shall be filed online through the designated portal."

A company submits certain important documents in physical form relying on the general wording of Section 8. The authority rejects the submission, stating that documents must be filed electronically.

The company argues that Section 8 permits submission in any manner, including physical mode.

In light of the above, discuss how the provisions of the Act should be interpreted. Should Section 8 be read independently, or in conjunction with other provisions?

Give reasons with reference to principles of statutory interpretation- Read Statute as a Whole. **(4 Marks)**

6. (a) Akshat Limited is a company incorporated in Singapore, desires to establish a branch office at Mumbai. Advise whether the branch office will be required to follow provisions of Chapter XXII of the Companies Act, 2013. **(5 Marks)**
- (b) A Limited having a net worth of ₹ 200 crore wants to accept deposits from its members. It has approached you to advise whether it falls within the category of an eligible company? What special care has to be taken while accepting such deposits from members? Give your answer in terms of the provisions of the Companies Act, 2013. **(5 Marks)**
- (c) What is the meaning of service by post as per provisions of the General Clauses Act, 1897? **(4 Marks)**