

PAPER – 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

Amendments for Paper 2A: Business Laws, Foundation November 2023 examinations

1. Chapter 4: The Limited Liability Act, 2008

The Limited Liability Act, 2008 has been amended through the Limited Liability Partnership (Amendment) Act, 2021 dated 13th August, 2021. The following are the amendments w.e.f. 1st April, 2022.

Earlier provision	New provision
-	Throughout the Limited Liability Partnership Act, 2008, for the words and figures “the Companies Act, 1956” wherever they occur, the words and figures “the Companies Act, 2013” shall be substituted.
Body Corporate [(Section 2(d))]: It means a company as defined in section 3 of the Companies Act, 1956 and includes— (i) a LLP registered under this Act; (ii) a LLP incorporated outside India; and (iii) a company incorporated outside India, but does not include— (i) a corporation sole; (ii) a co-operative society registered under any law for the time being in force; and (iii) any other body corporate (not being a company as defined in section 3 of the Companies Act, 1956 or a limited liability partnership as defined in this Act), which the Central Government may, by notification in the Official Gazette, specify in this behalf.	Body Corporate [(Section 2(d))]: It means a company as defined in clause (20) of section 2 of the Companies Act, 2013 and includes (i) a limited liability partnership registered under this Act; (ii) a limited liability partnership incorporated outside India; and (iii) a company incorporated outside India, but does not include (i) a corporation sole; (ii) a co-operative society registered under any law for the time being in force; and (iii) any other body corporate (not being a company as defined in clause (20) of section 2 of the Companies Act, 2013 or a limited liability partnership as defined in this Act), which the Central Government may, by notification in the Official Gazette, specify in this behalf.
Business [Section 2(e)]: “Business” includes every trade, profession, service and occupation.	Business [Section 2(e)]: “Business” includes every trade, profession, service and occupation except any activity which the Central Government may, by notification, exclude.

<p>Newly inserted</p>	<p>“Small limited liability partnership [Section 2(ta)]: It means a limited liability partnership—</p> <p>(i) the contribution of which, does not exceed twenty-five lakh rupees or such higher amount, not exceeding five crore rupees, as may be prescribed; and</p> <p>(ii) the turnover of which, as per the Statement of Accounts and Solvency for the immediately preceding financial year, does not exceed forty lakh rupees or such higher amount, not exceeding fifty crore rupees, as may be prescribed; or</p> <p>(iii) which meets such other requirements as may be prescribed, and fulfils such terms and conditions as may be prescribed;</p>
<p>Designated partners (Section 7):</p> <p>(i) Every LLP shall have at least two designated partners who are individuals and at least one of them shall be a resident in India.</p> <p>(ii) If in LLP, all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such LLP or nominees of such bodies corporate shall act as designated partners.</p> <p>(iii) <i>Resident in India:</i> For the purposes of this section, the term “resident in India” means a person who has stayed in India for a period of not less than 182 days during the immediately preceding one year.</p>	<p>Designated partners (Section 7)</p> <p>(1) Every limited liability partnership shall have at least two designated partners who are individuals and at least one of them shall be a resident in India: Provided that in case of a limited liability partnership in which all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such limited liability partnership or nominees of such bodies corporate shall act as designated partners. Explanation. For the purposes of this section, the term resident in India means a person who has stayed in India for a period of not less than one hundred and twenty days during the financial year.</p> <p>(2) Subject to the provisions of sub-section (1),</p> <p>(i) if the incorporation document</p>

	<ul style="list-style-type: none">(a) specifies who are to be designated partners, such persons shall be designated partners on incorporation; or(b) states that each of the partners from time to time of limited liability partnership is to be designated partner, every partner shall be a designated partner; <p>(ii) any partner may become a designated partner by and in accordance with the limited liability partnership agreement and a partner may cease to be a designated partner in accordance with limited liability partnership agreement.</p> <p>(3) An individual shall not become a designated partner in any limited liability partnership unless he has given his prior consent to act as such to the limited liability partnership in such form and manner as may be prescribed.</p> <p>(4) Every limited liability partnership shall file with the Registrar the particulars of every individual who has given his consent to act as designated partner in such form and manner as may be prescribed within thirty days of his appointment.</p> <p>(5) An individual eligible to be a designated partner shall satisfy such conditions and requirements as may be prescribed.</p> <p>(6) Every designated partner of a limited liability partnership shall obtain a Designated Partners Identification Number (DPIN) from the Central Government and the provisions of sections 153 to 159 (both inclusive) of the Companies Act, 2013 shall apply <i>mutatis mutandis</i> for the said purpose.</p>
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<p>Registered office of LLP and change therein (Section 13):</p> <p>(1) Every LLP shall have a registered office to which all communications and notices may be addressed and where they shall be received.</p> <p>(2) A document may be served on a LLP or a partner or designated partner thereof by sending it by post under a certificate of posting or by registered post or by any other manner, as may be prescribed, at the registered office and any other address specifically declared by the LLP for the purpose in such form and manner as may be prescribed.</p> <p>(3) A LLP may change the place of its registered office and file the notice of such change with the Registrar in such form and manner and subject to such conditions as may be prescribed and any such change shall take effect only upon such filing.</p> <p>(4) If the LLP contravenes any provisions of this section, the LLP and its every partner shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000.</p>	<p>Registered office of LLP and change therein (Section 13):</p> <p>(1) Every limited liability partnership shall have a registered office to which all communications and notices may be addressed and where they shall be received.</p> <p>(2) A document may be served on a limited liability partnership or a partner or designated partner thereof by sending it by post under a certificate of posting or by registered post or by any other manner, as may be prescribed, at the registered office and any other address specifically declared by the limited liability partnership for the purpose in such form and manner as may be prescribed.</p> <p>(3) A limited liability partnership may change the place of its registered office and file the notice of such change with the Registrar in such form and manner and subject to such conditions as may be prescribed and any such change shall take effect only upon such filing.</p> <p>(4) If any default is made in complying with the requirements of this section, the limited liability partnership and its every partner shall be liable to a penalty of five hundred rupees for each day during which the default continues, subject to a maximum of fifty thousand rupees for the limited liability partnership and its every partner.</p>
<p>Name (Section 15):</p> <p>(1) Every limited liability partnership shall have either the words "limited liability partnership" or the acronym "LLP" as the last words of its name.</p>	<p>Name (Section 15):</p> <p>(1) Every limited liability partnership shall have either the words limited liability partnership or the acronym LLP as the last words of its name.</p>

<p>(2) No LLP shall be registered by a name which, in the opinion of the Central Government is—</p> <p>(a) undesirable; or</p> <p>(b) identical or too nearly resembles to that of any other partnership firm or LLP or body corporate or a registered trade mark, or a trade mark which is the subject matter of an application for registration of any other person under the Trade Marks Act, 1999.</p>	<p>(2) No limited liability partnership shall be registered by a name which, in the opinion of the Central Government is</p> <p>(a) undesirable; or</p> <p>(b) identical or too nearly resembles to that of any other limited liability partnership or a company or a registered trade mark of any other person under the Trade Marks Act, 1999.</p>
<p>Change of name of LLP (Section 17):</p> <p>(1) Notwithstanding anything contained in sections 15 and 16, where the Central Government is satisfied that a LLP has been registered (whether through inadvertence or otherwise and whether originally or by a change of name) under a name which —</p> <p>(a) is a name referred to in sub-section (2) of section 15; or</p> <p>(b) is identical with or too nearly resembles the name of any other LLP or body corporate or other name as to be likely to be mistaken for it,</p> <p>the Central Government may direct such LLP to change its name, and the LLP shall comply with the said direction within 3 months after the date of the direction or such longer period as the Central Government may allow.</p> <p>(2) (i) Any LLP which fails to comply with a direction given under sub-section (1) shall be punishable with fine which shall not be less than ₹ 10,000 but which may extend to ₹ 5 Lakhs.</p>	<p>Change of name of LLP (Section 17):</p> <p>(1) Notwithstanding anything contained in sections 15 and 16, if through inadvertence or otherwise, a limited liability partnership, on its first registration or on its registration by a new body corporate, its registered name;" name, is registered by a name which is identical with or too nearly resembles to—</p> <p>(a) that of any other limited liability partnership or a company; or</p> <p>(b) a registered trade mark of a proprietor under the Trade Marks Act, 1999, as is likely to be mistaken for it, then on an application of such limited liability partnership or proprietor referred to in clauses (a) and (b) respectively or a company, the Central Government may direct that such limited liability partnership to change its name or new name within a period of three months from the date of issue of such direction:</p> <p>Provided that an application of the proprietor of the registered trade marks shall be maintainable within a</p>

<p>(ii) The designated partner of such LLP shall be punishable with fine which shall not be less than ₹ 10,000 but which may extend to ₹ 1 Lakh.</p>	<p>period of three years from the date of incorporation or registration or change of name of the limited liability partnership under this Act.</p> <p>(2) Where a limited liability partnership changes its name or obtains a new name under sub-section (1), it shall within a period of fifteen days from the date of such change, give notice of the change to Registrar along with the order of the Central Government, who shall carry out necessary changes in the certificate of incorporation and within thirty days of such change in the certificate of incorporation, such limited liability partnership shall change its name in the limited liability partnership agreement.</p> <p>(3) If the limited liability partnership is in default in complying with any direction given under sub-section (1), the Central Government shall allot a new name to the limited liability partnership in such manner as may be prescribed and the Registrar shall enter the new name in the register of limited liability partnerships in place of the old name and issue a fresh certificate of incorporation with new name, which the limited liability partnership shall use thereafter: Provided that nothing contained in this sub-section shall prevent a limited liability partnership from subsequently changing its name in accordance with the provisions of section 16.</p>
<p>Registration of changes in partners (Section 25): (1) Every partner shall inform the LLP of any change in his name or address</p>	<p>Registration of changes in partners (Section 25): (1) Every partner shall inform the limited liability partnership of any change in his</p>

<p>within a period of 15 days of such change.</p> <p>(2) A LLP shall—</p> <p>(a) where a person becomes or ceases to be a partner, file a notice with the Registrar within 30 days from the date he becomes or ceases to be a partner; and</p> <p>(b) where there is any change in the name or address of a partner, file a notice with the Registrar within 30 days of such change.</p> <p>(3) A notice filed with the Registrar under sub-section (2)—</p> <p>(a) shall be in such form and accompanied by such fees as may be prescribed;</p> <p>(b) shall be signed by the designated partner of the LLP and authenticated in a manner as may be prescribed; and</p> <p>(c) if it relates to an incoming partner, shall contain a statement by such partner that he consents to becoming a partner, signed by him and authenticated in the manner as may be prescribed.</p> <p>(4) If the LLP contravenes the provisions of sub-section (2), the LLP and every designated partner of the LLP shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000.</p> <p>(5) If any partner contravenes the provisions of sub-section (1), such partner shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000.</p> <p>(6) Any person who ceases to be a partner of a LLP may himself file with</p>	<p>name or address within a period of fifteen days of such change.</p> <p>(2) A limited liability partnership shall</p> <p>(a) where a person becomes or ceases to be a partner, file a notice with the Registrar within thirty days from the date he becomes or ceases to be a partner; and</p> <p>(b) where there is any change in the name or address of a partner, file a notice with the Registrar within thirty days of such change.</p> <p>(3) A notice filed with the Registrar under sub-section (2)</p> <p>(a) shall be in such form and accompanied by such fees as may be prescribed;</p> <p>(b) shall be signed by the designated partner of the limited liability partnership and authenticated in a manner as may be prescribed; and</p> <p>(c) if it relates to an incoming partner, shall contain a statement by such partner that he consents to becoming a partner, signed by him and authenticated in the manner as may be prescribed.</p> <p>(4) If the limited liability partnership contravenes the provisions of sub-section (2), the limited liability partnership and its every designated partner shall be liable to a penalty of ten thousand rupees.</p> <p>(5) If the contravention referred to in sub-section (1) is made by any partner of the limited liability partnership, such partner shall be liable to a penalty of ten thousand rupees.</p> <p>(6) Any person who ceases to be a partner of a limited liability partnership may himself file with the Registrar the notice referred to in sub-section (3) if he has</p>
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<p>the Registrar the notice referred to in sub-section (3) if he has reasonable cause to believe that the LLP may not file the notice with the Registrar and in case of any such notice filed by a partner, the Registrar shall obtain a confirmation to this effect from the LLP unless the LLP has also filed such notice.</p> <p>However, where no confirmation is given by the LLP within 15 days, the registrar shall register the notice made by a person ceasing to be a partner under this section.</p>	<p>reasonable cause to believe that the limited liability partnership may not file the notice with the Registrar and in case of any such notice filed by a partner, the Registrar shall obtain a confirmation to this effect from the limited liability partnership unless the limited liability partnership has also filed such notice:</p> <p>Provided that where no confirmation is given by the limited liability partnership within fifteen days, the Registrar shall register the notice made by a person ceasing to be a partner under this section.</p>
<p>Unlimited liability in case of fraud (Section 30):</p> <p>(1) In case of fraud:</p> <ul style="list-style-type: none"> • In the event of an act carried out by a LLP, or any of its partners, • with intent to defraud creditors of the LLP or any other person, or for any fraudulent purpose, • the liability of the LLP and partners who acted with intent to defraud creditors or for any fraudulent purpose • shall be unlimited for all or any of the debts or other liabilities of the LLP. <p>However, in case any such act is carried out by a partner, the LLP is liable to the same extent as the partner unless it is established by the LLP that such act was without the knowledge or the authority of the LLP.</p> <p>(2) Where any business is carried on with such intent or for such purpose as mentioned in sub-section (1), every person who was knowingly a party to the carrying on of the business in the</p>	<p>Unlimited liability in case of fraud (Section 30):</p> <p>(1) In the event of an act carried out by a limited liability partnership, or any of its partners, with intent to defraud creditors of the limited liability partnership or any other person, or for any fraudulent purpose, the liability of the limited liability partnership and partners who acted with intent to defraud creditors or for any fraudulent purpose shall be unlimited for all or any of the debts or other liabilities of the limited liability partnership:</p> <p>Provided that in case any such act is carried out by a partner, the limited liability partnership is liable to the same extent as the partner unless it is established by the limited liability partnership that such act was without the knowledge or the authority of the limited liability partnership.</p> <p>(2) Where any business is carried on with such intent or for such purpose as mentioned in sub-section (1), every person who was knowingly a party to the carrying on of the business in the manner aforesaid shall be punishable with imprisonment for a term which may</p>

<p>manner aforesaid shall be punishable with</p> <ul style="list-style-type: none"> • imprisonment for a term which may extend to 2 years and • with fine which shall not be less than ₹ 50,000 but which may extend to ₹ 5 Lakhs. <p>(3) Where a LLP or any partner or designated partner or employee of such LLP has conducted the affairs of the LLP in a fraudulent manner, then without prejudice to any criminal proceedings which may arise under any law for the time being in force, the LLP and any such partner or designated partner or employee shall be liable to pay compensation to any person who has suffered any loss or damage by reason of such conduct. However, such LLP shall not be liable if any such partner or designated partner or employee has acted fraudulently without knowledge of the LLP.</p>	<p>extend to five years and with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees.</p> <p>(3) Where a limited liability partnership or any partner or designated partner or employee of such limited liability partnership has conducted the affairs of the limited liability partnership in a fraudulent manner, then without prejudice to any criminal proceedings which may arise under any law for the time being in force, the limited liability partnership and any such partner or designated partner or employee shall be liable to pay compensation to any person who has suffered any loss or damage by reason of such conduct: Provided that such limited liability partnership shall not be liable if any such partner or designated partner or employee has acted fraudulently without knowledge of the limited liability partnership.</p>
<p>Maintenance of books of account, other records and audit, etc. (Section 34):</p> <p>(1) Proper Books of account:</p> <ul style="list-style-type: none"> • The LLP shall maintain such proper books of account as may be prescribed • relating to its affairs for each year of its existence • on cash basis or accrual basis and • according to double entry system of accounting and • shall maintain the same at its registered office • for such period as may be prescribed. 	<p>Maintenance of books of account, other records and audit, etc. (Section 34):</p> <p>(1) The limited liability partnership shall maintain such proper books of account as may be prescribed relating to its affairs for each year of its existence on cash basis or accrual basis and according to double entry system of accounting and shall maintain the same at its registered office for such period as may be prescribed.</p> <p>(2) Every limited liability partnership shall, within a period of six months from the end of each financial year, prepare a Statement of Account and Solvency for the said financial year as at the last day of the said financial year in such form as may be prescribed, and such statement</p>

<p>(2) Statement of Account and Solvency:</p> <ul style="list-style-type: none">• Every LLP shall,• within a period of 6 months from the end of each financial year,• prepare a Statement of Account and Solvency• for the said financial year as at the last day of the said financial year• in such form as may be prescribed, and• such statement shall be signed by the designated partners of the LLP. <p>(3) Every LLP shall file within the prescribed time, the Statement of Account and Solvency prepared pursuant to sub-section (2) with the Registrar every year in such form and manner and accompanied by such fees as may be prescribed.</p> <p>(4) The accounts of LLP shall be audited in accordance with such rules as may be prescribed. However, the Central Government may, by notification in the Official Gazette, exempt any class or classes of LLP from the requirements of this sub-section.</p> <p>(5) Any LLP which fails to comply with the provisions of this section shall be punishable</p> <ul style="list-style-type: none">• with fine which shall not be less than ₹ 25,000• but which may extend to ₹ 5 Lakhs <p>Every designated partner of such LLP shall be punishable</p> <ul style="list-style-type: none">• with fine which shall not be less than ₹ 10,000	<p>shall be signed by the designated partners of the limited liability partnership.</p> <p>(3) Every limited liability partnership shall file within the prescribed time, the Statement of Account and Solvency prepared pursuant to sub-section (2) with the Registrar every year in such form and manner and accompanied by such fees as may be prescribed.</p> <p>(4) The accounts of limited liability partnerships shall be audited in accordance with such rules as may be prescribed:</p> <p>Provided that the Central Government may, by notification in the Official Gazette, exempt any class or classes of limited liability partnerships from the requirements of this sub-section.</p> <p>(5) Any limited liability partnership which fails to comply with the provisions of sub-section (3), such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for every designated partner.</p> <p>(6) Any limited liability partnership which fails to comply with the provisions of sub-section (1), sub-section (2) and sub-section (4), such limited liability partnership shall be punishable with fine which shall not be less than twenty-five thousand rupees, but may extend to five lakh rupees and every designated partner of such limited liability partnership shall be punishable with fine which shall not</p>
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<ul style="list-style-type: none"> • but which may extend to ₹ 1 Lakh. 	<p>be less than ten thousand rupees, but may extend to one lakh rupees.</p>
<p>Newly inserted</p>	<p>[34A. Accounting and auditing standards. The Central Government may, in consultation with the National Financial Reporting Authority constituted under section 132 of the Companies Act, 2013,—</p> <p>(a) prescribe the standards of accounting; and</p> <p>(b) prescribe the standards of auditing, as recommended by the Institute of Chartered Accountants of India constituted under section 3 of the Chartered Accountants Act, 1949, for a class or classes of limited liability partnerships.]</p>
<p>Annual return (Section 35):</p> <p>(1) Every LLP shall file an annual return duly authenticated with the Registrar within 60 days of closure of its financial year in such form and manner and accompanied by such fee as may be prescribed.</p> <p>(2) Any LLP which fails to comply with the provisions of this section shall be punishable with fine which shall not be less than ₹ 25,000 but which may extend to ₹ 5 Lakhs.</p> <p>(3) If the LLP contravenes the provisions of this section, the designated partner of such LLP shall be punishable with fine which shall not be less than ₹ 10,000 but which may extend to ₹ 1 Lakh.</p>	<p>Annual return (Section 35):</p> <p>(1) Every limited liability partnership shall file an annual return duly authenticated with the Registrar within sixty days of closure of its financial year in such form and manner and accompanied by such fee as may be prescribed.</p> <p>(2) If any limited liability partnership fails to file its annual return under subsection (1) before the expiry of the period specified therein, such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for designated partners.</p>
<p>Newly inserted</p>	<p>67A. Establishment of Special Courts.</p> <p>(1) The Central Government may, for the purpose of providing speedy trial of offences under this Act, by notification, establish or designate as many Special Courts as may be</p>

	<p>necessary for such area or areas, as may be specified in the notification.</p> <p>(2) The Special Court shall consist of—</p> <p>(a) a single Judge holding office as Sessions Judge or Additional Sessions Judge, in case of offences punishable under this Act with imprisonment of three years or more; and</p> <p>(b) a Metropolitan Magistrate or a Judicial Magistrate of the first class, in the case of other offences, who shall be appointed by the Central Government with the concurrence of the Chief Justice of the High Court:</p> <p>Provided that until Special Courts are designated or established under subsection (1), the Courts designated as Special Courts in terms of section 435 of the Companies Act, 2013 shall be deemed to be Special Courts for the purpose of trial of offences punishable under this Act:</p> <p>Provided further that notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence committed under this Act, which is triable by a Special Court shall, until a Special Court is established under this Act or the Companies Act, 2013, be tried by a Court of Sessions or the Court of Metropolitan Magistrate or a Judicial Magistrate of the first class, as the case may be, exercising jurisdiction over the area.]</p> <p>67B. Procedure and powers of Special Court.</p> <p>(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences specified under subsection (1) of section 67A shall be</p>
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	<p>triable only by the Special Court established or designated for the area in which the registered office of the limited liability partnership is situated in relation to which the offence is committed or where there are more than one Special Courts for such area, by such one of them as may be specified in this behalf by the High Court concerned.</p> <p>(2) While trying an offence under this Act, a Special Court may also try an offence other than an offence under this Act with which the accused may, under the Code of Criminal Procedure, 1973 be charged at the same trial.</p> <p>(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Special Court may, if it thinks fit, try in a summary way any offence under this Act which is punishable with imprisonment for a term not exceeding three years: Provided that in the case of any conviction in a summary trial, no sentence of imprisonment for a term exceeding one year shall be passed: Provided further that, when at the commencement of or in the course of a summary trial, it appears to the Special Court that the nature of the case is such that the sentence of imprisonment for a term exceeding one year may have to be passed or that it is, for any other reason, undesirable to try the case summarily, the Special Court shall, after hearing the parties, record an order to that effect and thereafter recall any witnesses who may have been examined and proceed to hear or re-hear the case in accordance with the procedure for the regular trial.</p>
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<p>Newly inserted</p>	<p>67C. Appeal and revision. The High Court may exercise, so far as may be applicable, all the powers conferred by Chapters XXIX and XXX of the Code of Criminal Procedure, 1973 on a High Court, as if a Special Court within the local limits of the jurisdiction of the High Court were a Court of Sessions trying cases within the local limits of the jurisdiction of the High Court.]</p>
<p>Newly inserted</p>	<p>68A. Registration offices.</p> <p>(1) For the purpose of exercising such powers and discharging such functions as are conferred on the Central Government by or under this Act or under rules made thereunder and for the purpose of registration of limited liability partnerships under this Act, the Central Government shall, by notification, establish such number of registration offices at such places as it thinks fit, specifying their jurisdiction.</p> <p>(2) The Central Government may appoint such Registrars, Additional Registrars, Joint Registrars, Deputy Registrars and Assistant Registrars as it considers necessary, for the registration of limited liability partnerships and discharge of various functions under this Act.</p> <p>(3) The powers and duties of the Registrars referred to in sub-section (2) and the terms and conditions of their service shall be such as may be prescribed.</p> <p>(4) The Central Government may direct the Registrar to prepare a seal or seals for the authentication of documents required for, or connected with the registration of limited liability partnerships.]</p>

<p>Payment of additional fee (Section 69): Any document or return required to be filed or registered under this Act with the Registrar, if, is not filed or registered in time provided therein, may be filed or registered after that time upto a period of 300 days from the date within which it should have been filed, on payment of additional fee of ₹ 100 for every day of such delay in addition to any fee as is payable for filing of such document or return.</p> <p>However, such document or return may, without prejudice to any other action or liability under this Act, also be filed after such period of 300 days on payment of fee and additional fee specified in this section.</p>	<p>Payment of additional fee (Section 69): Any document or return required to be registered or filed under this Act with Registrar, if, is not registered or filed in time provided therein, may be registered or filed after that time, on payment of such additional fee as may be prescribed in addition to any fee as is payable for filing of such document or return:</p> <p>Provided that such document or return shall be filed after the due date of filing, without prejudice to any other action or liability under this Act:</p> <p>Provided further that a different fee or additional fee may be prescribed for different classes of limited liability partnerships or for different documents or returns required to be filed under this Act or rules made thereunder.</p>
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2. Chapter 5: The Companies Act, 2013

Notification G.S.R. 700(E) dated 15th September, 2022

The Central Government has amended Companies (Specification of definition details) Rules, 2014, through the Companies (Specification of definition details) Amendment Rules, 2022.

Earlier provision	New provision
<p>As per the Companies (Specification of Definitions Details) Rules, 2014, for the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees two crores and rupees twenty crores respectively.</p>	<p>As per the Companies (Specification of Definitions Details) Rules, 2014, for the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees four crores and rupees forty crores respectively.</p> <p>(Page No. 5.11)</p>

Part II – QUESTIONS AND ANSWERS

QUESTIONS

1. Shital was a classical dancer. She entered into an agreement with Sharad Vidya Mandir for 50 dance performances. As per the contract, she was supposed to perform every weekend and she will be paid ₹ 8,000/- per performance. However, after a month, she was absent without informing, due to her personal reasons. Answer the following questions as per the Indian Contract Act, 1872.
 - (i) Whether the management of Sharad Vidya Mandir has right to terminate the contract?
 - (ii) If the management of Sharad Vidya Mandir informed Shital about its continuance, can the management still rescind the contract after a month on this ground subsequently?
 - (iii) Can the Sharad Vidya Mandir claim damages that it has suffered because of this breach in any of the above cases?

2. Paridhee, a minor, falsely representing her age, enters into an agreement with an authorised Laptop dealer Mr. Mittal, owner of MP Laptops, for purchase of Laptop on credit amounting ₹ 60,000/- on 1st August 2022. She promised to pay back the outstanding amount with interest @ 16% p.a. by 31st July 2023. She told him that in case she won't be able to pay the outstanding amount, her father Mr. Ram will pay back on her behalf. After One year, when Paridhee was asked to pay the outstanding amount with interest she refused to pay the amount and told the owner that she is minor and now he can't recover a single penny from her.

She will be a major on 1st January 2025 and only after that agreement can be ratified. Explain by which of the following ways, Mr. Mittal will succeed in recovering the outstanding amount with reference to the Indian Contract Act, 1872.

 - (i) By filing a case against Paridhee, a minor for recovery of outstanding amount with interest?
 - (ii) By filing a case against Mr. Ram, father of Paridhee for recovery of outstanding amount?
 - (iii) By filing a case against Paridhee, a minor for recovery of outstanding amount after she attains majority?

3. Rohan found a wallet in a restaurant. He enquired all the customers present there but the true owner could not be found. He handed over the same to the manager of the restaurant to keep the wallet till the true owner is found. After a week, Rohan went back to the restaurant to enquire about the wallet. The manager refused to return it to Rohan, saying

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that it did not belong to him. In the light of the Indian Contract Act, 1872, can Rohan recover the wallet from the Manager?

4. Mr. Sohan, a wealthy individual provided a loan of ₹ 80,000 to Mr. Mukesh on 26th February, 2021. The borrower, Mr. Mukesh asked for a further loan of ₹ 1,50,000. Mr. Sohan agreed but provided the loan in parts on different dates. He provided ₹ 1,00,000 on 28th February, 2021 and remaining ₹ 50,000 on 3rd March, 2021.

On 10th March, 2021 Mr. Mukesh while paying off part ₹ 75,000 to Mr. Sohan insisted that the lender should adjusted ₹ 50,000 towards the loan taken on 3rd March, 2021 and balance as against the loan on 26th February, 2021.

Mr. Sohan objected to this arrangement and asked the borrower to adjust in the order of date of borrowal of funds.

Now you decide:

- (i) Whether the contention of Mr. Mukesh correct or otherwise as per the provisions of the Indian Contract Act, 1872?
 - (ii) What would be the answer in case the borrower does not insist on such order of adjustment of repayment?
 - (iii) What would be the mode of adjustment/appropriation of such part payment in case neither Mr. Sohan nor Mr. Mukesh insist any order of adjustment on their part?
5. State with reason(s) whether the following agreements are valid or void as per the Indian Contract Act, 1872:
- (i) Where two courts have jurisdiction to try a suit, an agreement between the parties that the suit should be filed in one of those courts alone and not in the other.
 - (ii) X offers to sell his Maruti car to Y. Y believes that X has only Wagon R Car but agrees to buy it.
 - (iii) X, a physician and surgeon, employs Y as an assistant on a salary of ₹ 75,000 per month for a term of two years and Y agrees not to practice as a surgeon and physician during these two years.
6. Mr. Seth (an industrialist) has been fighting a long-drawn litigation with Mr. Raman (another industrialist). To support his legal campaign, Mr. Seth enlists the services of Mr. X, a legal expert stating that an amount of ₹ 5 lakhs would be paid, if Mr. X does not take up the case of Mr. Raman. Mr. X agrees, but at the end of the litigation, Mr. Seth refused to pay. Decide whether Mr. X can recover the amount promised by Mr. Seth under the provisions of the Indian Contract Act, 1872.
7. What are the consequences of the destruction of specified goods, before making of contract and after the agreement to sell under the Sale of Goods Act, 1930.

8. What are the implied conditions in a contract of 'Sale by sample' under the Sale of Goods Act, 1930? Also state the implied warranties operative under the Act.
9. Shubhangi went to a Jewellery shop and asked the salesgirl to show her diamond necklace with Sapphire stones. The Jeweller told her that we have a lot of designs of diamond necklace but with blue stones. If she chooses for herself any special design of diamond necklace with blue stones, they will replace blue stones with Sapphire stones. But for the Sapphire stones they will charge some extra cost. Shubhangi selected a beautiful designer necklace and paid for it. She also paid the extra cost of Sapphire stones. The Jeweller requested her to come back a week later for delivery of that necklace. When she came after a week to take delivery of necklace, she noticed that due to Sapphire stones, the design of necklace had been completely disturbed. Now, she wants to terminate the contract and thus, asked the manager to give her money back, but he denied for the same. Answer the following questions as per the Sale of Goods Act, 1930.
- (i) State with reasons whether Shubhangi can recover the amount from the Jeweller.
- (ii) What would be your answer if Jeweller says that he can change the design, but he will charge extra cost for the same?
10. State the various essential elements involved in the sale of unascertained goods and its appropriation as per the Sale of Goods Act, 1930.
11. Mrs. Kanchan went to the local rice and wheat wholesale shop and asked for 100 kgs of Basmati rice. The Shopkeeper quoted the price of the same as ₹ 125 per kg to which she agreed. Mrs. Kanchan insisted that she would like to see the sample of what would be provided to her by the shopkeeper before she agreed upon such purchase.
- The shopkeeper showed her a bowl of rice as sample. The sample exactly corresponded to the entire lot.
- Mrs. Kanchan examined the sample casually without noticing the fact that even though the sample was that of Basmati Rice but it contained a mix of long and short grains.
- The cook on opening the bags complained that the dish if prepared with the rice would not taste the same as the quality of rice was not as per requirement of the dish.
- Now Mrs. Kanchan wants to file a suit of fraud against the seller alleging him of selling a mix of good and cheap quality rice. Will she be successful?
- Decide the fate of the case and options open to Mrs. Kanchan for grievance redressal as per the provisions of Sale of Goods Act 1930?
- What would be your answer in case Mrs. Kanchan specified her exact requirement as to length of rice?

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12. Ravi sold 500 bags of wheat to Tushar. Each bag contains 50 Kilograms of wheat. Ravi sent 450 bags by road transport and Tushar himself took remaining 50 bags. Before Tushar receives delivery of 450 bags sent by road transport, he becomes bankrupt. Ravi being still unpaid, stops the bags in transit. The official receiver, on Tushar's insolvency claims the bags. Decide the case with reference to the provisions of the Sale of Goods Act, 1930.
13. (i) What do you mean by 'Partnership for a fixed period' as per the Indian Partnership Act, 1932?
(ii) When the continuing guarantee can be revoked under the Indian Partnership Act, 1932?
(iii) What do you mean by Goodwill as per the provisions of Indian Partnership Act, 1932?
14. M/s ABC Associates has been a partnership firm since 1990. Mr. A, Mr. B and Mr. C were partners in the firm since beginning. Mr. A, being a very senior partner of aged 78 years transfers his share in the firm to his son Mr. Vikas, a Chartered Accountant. Mr. B and Mr. C were not interested that Mr. Vikas joining them as partner in M/s ABC Associates. After some time, Mr. Vikas felt that the books of accounts were displaying only a small amount as profit despite a huge turnover. He wanted to inspect the book of accounts of the firm arguing that it is his entitlement as a transferee. However, the other partners believed that he cannot challenge the books of accounts. Can Mr. Vikas be introduced as a partner if his father wants to retire? As an advisor, help them resolve the issues applying the necessary provisions from the Indian Partnership Act, 1932.
15. With reference to the provisions of Indian Partnership Act, 1932 explain the various effects of insolvency of a partner.
16. Master X was introduced to the benefits of partnership of M/s ABC & Co. with the consent of all partners. After attaining majority, more than six months elapsed and he failed to give a public notice as to whether he elected to become or not to become a partner in the firm. Later on, Mr. L, a supplier of material to M/s ABC & Co., filed a suit against M/s ABC & Co. for recovery of the debt due.

In the light of the Indian Partnership Act, 1932, explain:
(i) To what extent X will be liable if he failed to give public notice after attaining majority?
(ii) Can Mr. L recover his debt from X?
17. State whether the following are partnerships under the Indian Partnership Act, 1932:
(i) Two firms each having 12 partners combined by an agreement into one firm.
(ii) A and B, co-owners, agree to conduct the business in common for profit.

- (iii) Some individuals form an association to which each individual contributes ₹ 500 annually. The objective of the association is to produce clothes and distribute the clothes free to the war widows.
 - (iv) A and B, co-owners share between themselves the rent derived from a piece of land.
 - (v) A and B buy commodity X and agree to sell the commodity with sharing the profits equally.
18. Discuss the conditions under which LLP will be liable and not liable for the acts of the partner under Limited Liability Partnership Act, 2008.
19. BC Private Limited and its subsidiary KL Private Limited are holding 90,000 and 70,000 shares respectively in PQ Private Limited. The paid-up share capital of PQ Private Limited is ₹ 30 Lakhs (3 Lakhs equity shares of ₹ 10 each fully paid). Analyse with reference to provisions of the Companies Act, 2013 whether PQ Private Limited is a subsidiary of BC Private Limited. What would be your answer if KL Private Limited is holding 1,60,000 shares in PQ Private Limited and no shares are held by BC Private Limited in PQ Private Limited?
20. Narendra Motors Limited is a Government Company. Shah Auto Private Limited have share capital of ₹ 10 crore in the form of 10,00,000 shares of ₹ 100 each. Narendra Motors Limited is holding 5,05,000 shares in Shah Auto Private Limited. Shah Auto Private Limited claimed the status of Government Company. Advise as legal advisor, whether Shah Auto Private Limited is government company under the provisions of Companies Act, 2013?

ANSWERS

1. Section 39 of the Indian Contract Act, 1872 provides that when a party to a contract has refused to perform or disabled himself from performing his promise in its entirety, the promisee may put an end to the contract unless he had signified, by words or conduct his acquiescence in its continuance. Further, in terms of Section 40, the promisee shall be required to perform personally, if there is such an apparent intention of the parties.
- Also, as per Section 75 of the Act, a person who rightfully rescinds a contract is entitled to compensation for any damage which he has sustained through non-fulfilment of the contract.
- Therefore, in the instant case,
- (i) Since, Shital could not perform as per the terms of contract, Sharad Vidya Mandir can terminate the contract.

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- (ii) In the second situation, the management of Sharad Vidya Mandir informed Shital about the continuance of the contract. Hence, the management cannot rescind the contract after a month on this ground subsequently.
- (iii) As per Section 75, Sharad Vidya Mandir can claim damages that it has suffered because of this breach in part (i).

2. A contract made with or by a minor is void ab-initio: Pursuant to Section 11 of the Indian Contract Act, 1872, a minor is not competent to contract and any agreement with or by a minor is void from the very beginning.

- (i) By following the above provision, Mr. Mittal will not succeed in recovering the outstanding amount by filing a case against Paridhee, a minor.
- (ii) **Minor cannot bind parent or guardian:** In the absence of authority, express or implied, a minor is not capable of binding his parent or guardian, even for necessities. The parents will be held liable only when the child is acting as an agent for parents.

In the instant case, Mr. Mittal will not succeed in recovering the outstanding amount by filing a case against Mr. Ram, father of Paridhee.

- (iii) **No ratification after attaining majority:** A minor cannot ratify the agreement on attaining majority as the original agreement is void ab initio and a void agreement can never be ratified.

Hence, in this case also, Mr. Mittal will not succeed in recovering the outstanding amount by filing a case against Paridhee, after she attains majority.

3. Responsibility of finder of goods (Section 71 of the Indian Contract Act, 1872): A person who find goods belonging to another and takes them into his custody is subject to same responsibility as if he were a bailee.

Thus, a finder of lost goods has:

- (i) to take proper care of the property as man of ordinary prudence would take
- (ii) no right to appropriate the goods and
- (iii) to restore the goods if the owner is found.

In the light of the above provisions, the manager must return the wallet to Rohan, since Rohan is entitled to retain the wallet found against everybody except the true owner.

4. Appropriation of Payments: In case where a debtor owes several debts to the same creditor and makes payment, which is not sufficient to discharge all the debts, the payment shall be appropriated (i.e. adjusted against the debts) as per the provisions of Section 59 to 61 of the Indian Contract Act, 1872.

- (i) As per the provisions of 59 of the Act, where a debtor owing several distinct debts to one person, makes a payment to him either with express intimation or under circumstances implying that the payment is to be applied to the discharge of some particular debt, the payment, if accepted, must be applied accordingly.

Therefore, the contention of Mr. Mukesh is correct, and he can specify the manner of appropriation of repayment of debt.

- (ii) As per the provisions of 60 of the Act, where the debtor has omitted to intimate and there are no other circumstances indicating to which debt the payment is to be applied, the creditor may apply it at his discretion to any lawful debt actually due and payable to him from the debtor, where its recovery is or is not barred by the law in force for the time being as to the limitation of suits.

Hence in case Mr. Mukesh fails to specify the manner of appropriation of debt on part repayment, Mr. Sohan the creditor, can appropriate the payment as per his choice.

- (iii) As per the provisions of 61 of the Act, where neither party makes any appropriation, the payment shall be applied in discharge of the debts in order of time, whether they are or are not barred by the law in force for the time being as to the limitation of suits. If the debts are of equal standing, the payments shall be applied in discharge of each proportionately.

Hence in case where neither Mr. Mukesh nor Mr. Sohan specifies the manner of appropriation of debt on part repayment, the appropriation can be made in proportion of debts.

5. (i) The given agreement is valid.

Reason: An agreement in restraint of legal proceeding is the one by which any party thereto is restricted absolutely from enforcing his rights under a contract through a Court (Section 28 of the Indian Contract Act, 1872). A contract of this nature is void. However, in the given statement, no absolute restriction is marked on parties on filing of suit. As per the agreement, suit may be filed in one of the courts having jurisdiction.

(ii) The said agreement is void.

Reason: This agreement is void as the two parties are thinking about different subject matters so that there is no real consent, and the agreement may be treated as void because of mistake of fact as well as absence of consensus.

(iii) The said agreement is valid.

Reason: An agreement by which any person is restrained from exercising a lawful profession, trade or business of any kind, is to that extent void (Section 27). But, as an exception, agreement of service by which an employee binds himself, during the term of his agreement, not to compete with his employer is not in restraint of trade.

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6. According to Section 27 of Indian Contract Act, 1872 an agreement by which any person is restrained from exercising a lawful profession, trade or business of any kind, is to that extent void.

In the instant case, Mr. Seth is in litigation with Mr. Raman since long. Mr. Seth enlists the services of Mr. X a legal expert stating that an amount of ₹ 5 lakhs would be paid, if Mr. X does not take up the case of Mr. Raman. Mr. X agrees, but at the end of the litigation, Mr. Seth refused to pay.

As section 27 makes the contracts in restraint of trade, void, the contract between Mr. Seth and Mr. X is also void. Hence, Mr. X cannot recover the amount promised by Mr. Seth.

7. (i) **Goods perishing before making of Contract (Section 7 of the Sale of Goods Act, 1930):** In accordance with the provisions of the Sale of Goods Act, 1930 as contained in Section 7, a contract for the sale of specific goods is void, if at the time when the contract was made; the goods without the knowledge of the seller, perished or become so damaged as no longer to answer to their description in the contract, then the contract is void ab initio.
- (ii) **Goods perishing before sale but after agreement to sell (Section 8 of the Sale of Goods Act, 1930):** Where there is an agreement to sell specific goods, and subsequently the goods without any fault on the part of the seller or buyer perish or become so damaged as no longer to answer to their description in the agreement before the risk passes to the buyer, the agreement is thereby avoided or becomes void.
8. (i) **Sale by sample [Section 17 of the Sale of Goods Act, 1930]:** In a contract of sale by sample, there is an implied condition that
- (a) the bulk shall correspond with the sample in quality;
 - (b) the buyer shall have a reasonable opportunity of comparing the bulk with the sample,
 - (c) the goods shall be free from any defect rendering them un-merchantable, which would not be apparent on reasonable examination of the sample. This condition is applicable only with regard to defects, which could not be discovered by an ordinary examination of the goods. If the defects are latent, then the buyer can avoid the contract. This simply means that the goods shall be free from any latent defect i.e. a hidden defect.
- (ii) **The following are the implied warranties operative under the Act:**
1. **Warranty as to undisturbed possession [Section 14(b)]:** An implied warranty that the buyer shall have and enjoy quiet possession of the goods. That is to say, if the buyer having got possession of the goods, is later on disturbed in his possession, he is entitled to sue the seller for the breach of the warranty.

2. **Warranty as to non-existence of encumbrances [Section 14(c)]:** An implied warranty that the goods shall be free from any charge or encumbrance in favour of any third party not declared or known to the buyer before or at the time the contract is entered into.
3. **Warranty as to quality or fitness by usage of trade [Section 16(3)]:** An implied warranty as to quality or fitness for a particular purpose may be annexed or attached by the usage of trade.

Regarding implied condition or warranty as to the quality or fitness for any particular purpose of goods supplied, the rule is 'let the buyer beware' i.e., the seller is under no duty to reveal unflattering truths about the goods sold, but this rule has certain exceptions.

4. **Disclosure of dangerous nature of goods:** Where the goods are dangerous in nature and the buyer is ignorant of the danger, the seller must warn the buyer of the probable danger. If there is a breach of warranty, the seller may be liable in damages.
9. As per Section 4(3) of the Sale of Goods Act, 1930, where under a contract of sale, the property in the goods is transferred from the seller to the buyer, the contract is called a sale, but where the transfer of the property in the goods is to take place at a future time or subject to some condition thereafter to be fulfilled, the contract is called an agreement to sell and as per Section 4(4), an agreement to sell becomes a sale when the time elapses or the conditions are fulfilled subject to which the property in the goods is to be transferred.
- (i) On the basis of above provisions and facts given in the question, it can be said that there is an agreement to sell between Shubhangi and Jeweller and not a sale. Even though the payment was made by Shubhangi, the property in goods can be transferred only after the fulfilment of conditions fixed between the buyer and the seller. As due to Sapphire Stones, the original design is disturbed, necklace is not in original position. Hence, Shubhangi has right to avoid the agreement to sell and can recover the price paid.
 - (ii) If Jeweller offers to bring the necklace in original position by repairing, he cannot charge extra cost from Shubhangi. Even though he has to bear some expenses for repair; he cannot charge it from Shubhangi.
10. **Sale of unascertained goods and Appropriation (Section 23 of the Sale of Goods Act, 1930):** Appropriation of goods involves selection of goods with the intention of using them in performance of the contract and with the mutual consent of the seller and the buyer.
- The essentials are:
- (a) There is a contract for the sale of unascertained or future goods.
 - (b) The goods should conform to the description and quality stated in the contract.

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- (c) The goods must be in a deliverable state.
 - (d) The goods must be unconditionally appropriated to the contract either by delivery to the buyer or his agent or the carrier.
 - (e) The appropriation must be made by:
 - (i) the seller with the assent of the buyer; or
 - (ii) the buyer with the assent of the seller.
 - (f) The assent may be express or implied.
 - (g) The assent may be given either before or after appropriation.
- 11. (i) As per the provisions of Sub-Section (2) of Section 17 of the Sale of Goods Act, 1930, in a contract of sale by sample, there is an implied condition that:**
- (a) the bulk shall correspond with the sample in quality;
 - (b) the buyer shall have a reasonable opportunity of comparing the bulk with the sample.

In the instant case, in the light of the provisions of Sub-Clause (b) of Sub-Section (2) of Section 17 of the Act, Mrs. Kanchan will not be successful as she casually examined the sample of rice (which exactly corresponded to the entire lot) without noticing the fact that even though the sample was that of Basmati Rice but it contained a mix of long and short grains.

- (ii) In the instant case, Mrs. Kanchan does not have any option available to her for grievance redressal.
 - (iii) In case Mrs. Kanchan specified her exact requirement as to length of rice, then there is an implied condition that the goods shall correspond with the description. If it is not so, the seller will be held liable.
- 12. Right of stoppage in transit (Section 50 of the Sale of Goods Act, 1930):**

Subject to the provisions of this Act, when the buyer of goods becomes insolvent, the unpaid seller who has parted with the possession of the goods has the right of stopping them in transit, that is to say, he may resume possession of the goods as long as they are in the course of transit and may retain them until paid or tendered price of the goods.

When the unpaid seller has parted with the goods to a carrier and the buyer has become insolvent, he can exercise this right of asking the carrier to return the goods back, or not to deliver the goods to the buyer.

In the instant case, Tushar, the buyer becomes insolvent, and 450 bags are in transit. Ravi, the seller, can stop the goods in transit by giving a notice of it to Tushar. The official receiver, on Tushar's insolvency cannot claim the bags.

13. (i) **Partnership for a fixed period (Indian Partnership Act, 1932):** Where a provision is made by a contract for the duration of the partnership, the partnership is called 'partnership for a fixed period'. It is a partnership created for a particular period of time. Such a partnership comes to an end on the expiry of the fixed period.
- (ii) **Revocation of continuing guarantee (Section 38 of the Indian Partnership Act, 1932):** According to section 38, a continuing guarantee given to a firm or to third party in respect of the transaction of a firm is, in the absence of an agreement to the contrary, revoked as to future transactions from the date of any change in the constitution of the firm. Such change may occur by the death, or retirement of a partner, or by introduction of a new partner.
- (iii) **Goodwill:** The term "Goodwill" has not been defined under the Indian Partnership Act, 1932. Section 14 of the Act lays down that goodwill of a business is to be regarded as a property of the firm.
- Goodwill may be defined as the value of the reputation of a business in respect of profits expected in future over and above the normal level of profits earned by undertaking belonging to the same class of business.
14. (i) **Introduction of a Partner (Section 31 of the Indian Partnership Act, 1932):** Subject to contract between the partners and to the provisions of Section 30, no person shall be introduced as a partner into a firm without the consent of all the existing partners.
- In the instant case, Mr. Vikas can be introduced as a partner with the consent of Mr. B and Mr. C, the existing partners.
- (ii) **Rights of Transferee of a Partner's interest (Section 29):** A transfer by a partner of his interest in the firm, either absolute or by mortgage, or by the creation by him of a charge on such interest, does not entitle the transferee, during the continuance of the firm, to interfere in the conduct of business, or to require accounts, or to inspect the books of the firm, but entitles the transferee only to receive the share of profits of the transferring partner, and the transferee shall accept the account of profits agreed to by the partners.
- Hence, here Mr. Vikas, the transferee in M/S ABC Associates, cannot inspect the books of the firm and the contention of the other partners is right that Mr. Vikas cannot challenge the books of accounts.
15. **Effects of insolvency of a partner (Section 34 of the Indian Partnership Act, 1932):**
- (i) The insolvent partner cannot be continued as a partner.
- (ii) He will be ceased to be a partner from the very date on which the order of adjudication is made.
- (iii) The estate of the insolvent partner is not liable for the acts of the firm done after the date of order of adjudication.

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- (iv) The firm is also not liable for any act of the insolvent partner after the date of the order of adjudication,
- (v) Ordinarily, the insolvency of a partner results in dissolution of a firm; but the partners are competent to agree among themselves that the adjudication of a partner as an insolvent will not give rise to dissolution of the firm.

16. As per the provisions of Section 30(5) of the Indian Partnership Act, 1932, at any time within six months of his attaining majority, or of his obtaining knowledge that he had been admitted to the benefits of partnership, whichever date is later, such person may give public notice that he has elected to become or that he has elected not to become a partner in the firm, and such notice shall determine his position as regards the firm.

However, if he fails to give such notice, he shall become a partner in the firm on the expiry of the said six months.

If the minor becomes a partner by his failure to give the public notice within specified time, his rights and liabilities as given in Section 30(7) are as follows:

- (A) He becomes personally liable to third parties for all acts of the firm done since he was admitted to the benefits of partnership.
 - (B) His share in the property and the profits of the firm remains the same to which he was entitled as a minor.
 - (i) In the instant case, since, X has failed to give a public notice, he shall become a partner in the M/s ABC & Co. and becomes personally liable to Mr. L, a third party.
 - (ii) In the light of the provisions of Section 30(7) read with Section 30(5) of the Indian Partnership Act, 1932, since X has failed to give public notice that he has not elected to not to become a partner within six months, he will be deemed to be a partner after the period of the above six months and therefore, Mr. L can recover his debt from him also in the same way as he can recover from any other partner.
17. (i) Yes, this is a case of partnership because there is an agreement between two firms to combine into one firm.
- (ii) Yes, this is a case of partnership because A & B, co-owners, have agreed to conduct a business in common for profit.
- (iii) No, this is not a case of partnership as no charitable association can be floated in partnership.
- (iv) No, this is not a case of partnership as they are co-owners and not the partners. Further, there exist no business.
- (v) Yes, this is a case of partnership as there exist the element of doing business and sharing of profits equally.

18. Conditions under which LLP will be liable [Section 27(2) of the LLP Act, 2008]

The LLP is liable if a partner of a LLP is liable to any person as a result of a wrongful act or omission on his part in the course of the business of the LLP or with its authority.

Conditions under which LLP will not be liable [Section 27(1) of the LLP Act, 2008]

A LLP is not bound by anything done by a partner in dealing with a person if—

- (a) the partner in fact has no authority to act for the LLP in doing a particular act; and
- (b) the person knows that he has no authority or does not know or believe him to be a partner of the LLP.

19. Section 2(87) of the Companies Act, 2013 defines “subsidiary company” in relation to any other company (that is to say the holding company), means a company in which the holding company—

- (i) controls the composition of the Board of Directors; or
- (ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:

For the purposes of this section —

(I) a company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;

(II) “layer” in relation to a holding company means its subsidiary or subsidiaries.

In the instant case, BC Private Limited together with its subsidiary KL Private Limited is holding 1,60,000 shares (90,000+70,000 respectively) which is more than one half in nominal value of the Equity Share Capital of PQ Private Limited. Hence, PQ Private Limited is subsidiary of BC Private Limited.

- (ii) In the second case, the answer will remain the same. KL Private Limited is a holding 1,60,000 shares i.e., more than one half in nominal value of the Equity Share Capital of PQ Private Limited (i.e., holding more than one half of voting power). Hence, KL Private Limited is holding company of PQ Private Company and BC Private Limited is a holding company of KL Private Limited.

Hence, by virtue of Chain relationship, BC Private Limited becomes the holding company of PQ Private Limited.

20. According to the provisions of Section 2(45) of Companies Act, 2013, Government Company means any company in which not less than 51% of the paid-up share capital is held by-

- (i) the Central Government, or

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- (ii) by any State Government or Governments, or
- (iii) partly by the Central Government and partly by one or more State Governments, and the section includes a company which is a subsidiary company of such a Government company.

According to Section 2(87), “subsidiary company” in relation to any other company (that is to say the holding company), means a company in which the holding exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies.

By virtue of provisions of Section 2(87) of Companies Act, 2013, Shah Auto Private Limited is a subsidiary company of Narendra Motors Limited because Narendra Motors Limited is holding more than one-half of the total voting power in Shah Auto Private Limited. Further as per Section 2(45), a subsidiary company of Government Company is also termed as Government Company. Hence, Shah Auto Private Limited being subsidiary of Narendra Motors Limited will also be considered as Government Company.

SECTION 2B: BUSINESS CORRESPONDENCE AND REPORTING

Part A

Chapter-1 Communication

1. What is 'Circuit Network' in organizations? Explain briefly.
2. Communication modes today are primarily technology driven. Yet 'technology' acts a barrier. Justify.

Part-B

Chapter-2 Sentence Types, Active-Passive Voice and Direct-Indirect Speech

1. Change the following sentences into passive voice.
 - a. Ravi has bought a new sports car.
 - b. Archana can do sky diving.
 - c. Karthik wrote a book on child psychology.
 - d. Rahman sang a Tamil song in the music concert.
 - e. Monica is cooking Chinese cuisine for dinner.
2. Change the following sentences into active voice.
 - a. The car is being repaired by the young mechanic.
 - b. Auditorium walls were painted by students of the Art School.
 - c. Chocolates are being distributed to the old age home residents by small children
 - d. The city was devastated by the rains and floods.
 - e. Herbs were planted by the gardener in our backyard.
3. Change the following sentences from direct to indirect speech.
 - a. Amit said, 'I have been watching a lot of movies'.
 - b. Kiran asked, 'Do they teach French?'
 - c. Pavan said, 'I can finish the assignment in two hours.'
 - d. Samyak shouted, 'I am stuck in the elevator'
 - e. Children exclaimed, 'We can see a rainbow!'

Chapter-3 Vocabulary

1. In the following question, out of the four alternatives, select the one which best expresses the best meaning of the given word.
 1. RETICENT
 - a. Reserved
 - b. Happy
 - c. Willing
 - d. Freedom
 2. FELICITATE
 - a. Provide
 - b. Condemn
 - c. Honour
 - d. Erase
 3. AGILE
 - a. Short
 - b. Angry
 - c. Dependent
 - d. Acrobatic
 4. TRIVIAL
 - a. Global
 - b. Memorable
 - c. Related
 - d. Insignificant
2. In the following question, out of the given four alternatives, select the one which is opposite in meaning of the given word.
 1. Menial
 - a. Low grade
 - b. Elevated

- c. War like
- d. Careful
- 2. Horrible
 - a. Attractive
 - b. Weird
 - c. Surplus
 - d. Bad
- 3. Inquisitive
 - a. Curious
 - b. Energetic
 - c. Victorious
 - d. Uninterested
- 4. Ambiguous
 - a. Far away
 - b. Remote
 - c. Certain
 - d. Judicious
- 3. Choose the correct meaning of the idioms given below.
 - a. Fair and square
 - (i) To be good at a skill
 - (ii) To be direct
 - (iii) To learn geometry
 - (iv) To be arrogant
 - b. Go that extra mile
 - (i) To do more effort
 - (ii) Big responsibility
 - (iii) Walk a long way

- (iv) Willing to change
- c. Face the music
 - (i) Often listen to music
 - (ii) Work very hard
 - (iii) Understand music
 - (iv) Face the reality
- d. Take a rain check
 - (i) Find fault
 - (ii) Do continuous efforts
 - (iii) Postpone your plans
 - (iv) Use a raincoat
- e. On cloud nine
 - (i) Feeling depressed
 - (ii) Excited
 - (iii) Not sure
 - (iv) Still in doubt

Part-C

Chapter-4 Comprehension Passages

Read the following passages carefully and answer the questions that follow:

Passage-1

When the bamboo flowers- famine, death and destruction will soon follow, goes a traditional saying in Mizoram, the tiny hill state in North East India. Who better than the hardy inhabitants would know this, considering that theirs is probably the only land on earth where history is closely intertwined with the mysterious cycle of bamboo flowering. Back in 1959, bamboo flowering in the state set off a chain of events in the rugged hilly state that ultimately led to one of the most powerful insurgencies against the Indian union spanning over two decades.

Folklore apart, scientists say that the strange phenomena of bamboo flowering, is called 'gregarious bamboo flowering' because the bamboo flowers, all at the same time, only once in the plant's lifetime. It wreaks ecological havoc because the bamboo plants die after flowering. It will be atleast some years before those plants take seed again, leaving bare exposed soil— which could be disastrous in mountainous states and also leading to food scarcity, since animals

depend on bamboo plants. The second factor is that rats feed on the flowers and seeds of the dying bamboo tree. This activates a rapid birth rate among the rodents, which leads to the huge rat population feeding on cultural crops in the fields and on granaries and causes famine.

Now the bamboo is going to flower again within the next four to five years, as per the experts. And this time it is going to be not just in Mizoram, but in the huge bamboo forested areas across the other North Eastern states of Tripura, Manipur and southern Assam, an occurrence that has attracted national and international attention as well as the concern of the authorities. A thriving economy revolves around bamboo. The pulp and paper industry, construction, cottage industry and handloom, food, fuel, fodder and medicine annually consume about 22 million tons of bamboo.

While there seems to be a consensus among the experts that the resources should be used before they become worthless, the problem is how to do that. What would happen to common rural north easterners who depend on bamboo for almost everything—from raw material to build their homes to food and as one of the few sources of cash.

Questions

1. Why is bamboo flowering considered to be a strange phenomenon?
2. How do rodents act as a cause of famine?
3. Name the industries that depend on bamboo as a resource.
4. Find a word from the passage that means the same as 'in abundance'
 - (a) Wreaks
 - (b) Thriving
 - (c) Gregarious
 - (d) Easterners
5. Choose the synonym of the word 'sturdy' as used in the passage.
 - (a) Havoc
 - (b) Hardy
 - (c) Rugged
 - (d) insurgencies

Passage-2

Hiking is a great source of pleasure and happiness to humans besides being something helpful and beneficial for health. Once we leave the crowded streets of a city and go out for walking or somewhere away from the chaotic world, our mind feels free. The open air has a bracing effect on the mind. The congestion of the city, the world, the uproar and the tumult, the daily and may

be monotonous routine are forgotten and our mind feels relaxed and calm. That moment is one of happiness; laughter; jumping, dancing and embracing ourselves.

Hiking takes us in the midst of nature. The wonderful waterfalls, flowers, the brooks, the birds, the bushes all appear to be enticing and pleasing. A connect is established between us and nature. Various sounds of nature, like the sound of the gushing river, or the chirping of birds acquires a new meaning and we start loving life. We enjoy the beauty of nature. We have no fears, no worries, no stress and no anxieties. We have leisure to stand, to walk, to talk, to observe nature. It is more thrilling and pleasurable to hike in the mountains than in plains. The excitement of climbing up to the top of a hill, the adventure of coming down a slope, the grandeur of sunset behind a mountain—all these add beauty and charm to our hiking journey.

Hiking is one the healthiest sports. It ensures a complete escape from the urgent and busy activities of life and therefore gives solace to our mind and brain. It regains its lost energy and is able to do twice as much work as before. Hence, it could be said that, if our mind is free, its productivity increases. The nature and its elements make one's mind and soul at peace. Hiking is unique in that it can help patients meet guidelines for regular physical activity and concurrently tap the significant health benefits that may be attained by spending time in natural settings. Hiking can be considered accessible in terms of the limited skills and equipment needed, as well as the ability for individuals to pick the terrain difficulty and the speed at which they walk.

Hiking is also an opportunity to hone new skills, or the nervous system's ability to accommodate new demands and information. On a hike, you can further exercise your brain by learning to use a compass. Or, after you feel prepared fitness-wise, you could plan an overnight backpacking trip, which requires you to hone a whole new set of skills, like pitching a tent, filtering water, cooking on a camp stove, and mastering a bear bag hang, just to name a few. Hence, we all must try to go for hiking once, atleast when our minds needs a break!

1. Why is it more thrilling to hike in the mountains than in the plains?
2. Why is Hiking considered to be unique sport by the author?
3. Select the option which means same as 'monotonous' as used in the passage;
 - (a) Important
 - (b) Rare
 - (c) Repetitive
4. What new skills can one learn while hiking?
5. Select the word that can appropriately replace the word 'grandeur' as used in the passage:
 - (a) Splendour
 - (b) Spendthrift
 - (c) Serene
 - (d) Serendipity

Passage-3

The great Himalayas are one of the best gifts of nature to mankind. This mountainous range is an earthly example of what heaven really looks and feels like. From thick woodlands to lavish valleys, from tropical wildernesses to compelling slopes, from various types of verdures to the sentimental climate, the Himalayan ranges have it all. If, by any chance, you get to visit the Himalayas just once you will be able to deduce why it's known as the heaven on earth. We step into Himalayan kingdom wonderstruck every time how boundlessly nature has gifted these terrains with beauty and resources. Mile after mile of never-ending virgin greens, the clean air full of oxygen, mineral-rich waters of mountain streams, wildflower carpet and strawberry shrubs—suddenly it is inexhaustible life all around!

Relatively few places on this planet can engage you like the Himalayas. Only one out of every odd place gives you the motivation to be there each season. Be that as it may, at that point only one out of every odd place is the Himalayas. Tourist places in Himalayas are the home to the extraordinary, compared to other enterprise sports zones on the planet. For thousands of years the Himalayas have held a profound significance for the people of South Asia, as their literature, mythologies, and religions reflect.

Since ancient times, the vast glaciated heights have attracted the attention of the pilgrim mountaineers of India, who coined the Sanskrit name Himalaya—from hima ("snow") and alaya ("abode")—for that great mountain system. In contemporary times the Himalayas have offered the greatest attraction and the greatest challenge to mountaineers throughout the world. Likewise enjoy adventurous thrill in the Himalayas like trekking, boating, skiing, mountaineering and numerous others like this. For mountain lovers, the Himalayas are convincingly counted as the delegated peak of nature's greatness.

Tourist places in Himalayas also include notable lakes include Shey-Phoksundo Lake in the Shey Phoksundo National Park of Nepal, Gurudongmar Lake, in North Sikkim, Gokyo Lakes in Solukhumbu district of Nepal and Lake Tsongmo

Questions

1. 'Relatively few places on this planet can engage you like the Himalayas' what does the author mean when he says this.
2. Select the correct usage of the word 'profound'
 - (a) The profound thoughts of the sage brought a change in my thoughts.
 - (b) It is not profound for us to get up late every morning
 - (c) He who offers help is not profound.
 - (d) Profound is a stronger currency than rupee.

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3. Describe the Himalayas in your own words, taking reference from the passage. 20 to 30 words.
4. Give the passage a suitable title.
5. What is the style of writing, the narrator uses?
 - (a) Descriptive
 - (b) Expository
 - (c) Persuasive
 - (d) None of these

Chapter-5 Note Making

1. Read the following passages carefully.
 - (i) Make notes, using headings, sub-headings and using abbreviations wherever necessary.
 - (ii) Give a suitable title and write summary.

Passage-1

The Aztecs were the last group of native people whose civilization dominated the Valley of Mexico. The Valley of Mexico is located in central Mexico where the country narrows as the land between the Gulf of Mexico on the east and the Pacific Ocean on the west narrows. The Valley of Mexico is a high plateau, around 7,000 feet above sea level, surrounded by volcanic mountains. The first people to influence culture in the Valley of Mexico were the Olmecs whose civilization began around 1200 BCE in the jungles of eastern Mexico. The Olmecs are known for their finely crafted artwork, especially giant heads that are 10 feet tall. The Olmecs invented a system of writing and were well-versed in astronomy and mathematics. As their culture evolved, it spread to the Valley of Mexico even if they didn't officially rule the area.

Somewhere at the very beginning of the Common Era, native people built a city from stone called Teotihuacan in the Valley of Mexico. The name Teotihuacan means "Place of the Gods" and the city contained religious pyramids that were constructed by 200 CE. Scholars believe that Teotihuacan was the 6th largest city in the world when it was flourishing. After about 200 years, the great city declined from famine and revolts.

The Toltecs, who also built pyramids, controlled the Valley of Mexico from about 1000 to 1200 CE. Their capital city was Tula which was attacked and destroyed around 1200 CE. Meanwhile the Mesheeca or Mexica people, later called Aztecs by the Spanish, lived as nomads throughout central Mexico, without a home territory, but seeking a land for themselves. The Aztecs finally settled on swampy island in Lake Tecoco in the Valley of Mexico around 1325 CE.

The Aztec people named their settlement Tenochtitlan. The Aztecs converted their swampland to fertile crop fields and the people developed skilled crafts. They began trading food and goods with neighboring tribes. Over the years Tenochtitlan became a city and the Aztecs spread to other islands. The nobles and rulers of Aztec society began to intermarry with the royal families of neighboring tribes and eventually ruling their territory. By 1500 CE the Aztec Empire controlled the entire Valley of Mexico, only to be destroyed by Spanish conquerors under Cortez beginning in 1519.

Passage -2

Bharat is a contiguous land with a common civilization identity for many millennia. Pre-independence India, on the other hand, consisted of territories that were administered by more than 560 princely states and several colonial powers. The first half of 1947 was a crucial period in India's history. The end of colonial rule was certain and so was India's partition, but there was no clarity on the political integration of the territories under the princely states. The partition of the country into the dominions of India and Pakistan raised the important question of peacefully merging the princely states which were as diverse as they could be in size, population, terrain or economic situation.

Here comes the role of Sardar Vallabhai Patel. The full name of Vallabhbhai Patel was Vallabhbhai Jhaverbhai Patel and very famously called Sardar Patel. Sardar was his name in India and everywhere else, the word is popular in Hindi, Urdu and Persian languages which also means 'chief'. He is an Indian barrister who also contributed majorly to Indian Independence as a senior leader of the Indian National Congress party. During the Indo-Pak war in 1947, his role as Home Minister was vital as during the struggle, he guided the independent nation to unity through integration. He truly was at the helm of integrating and merging the British provinces that were allotted to India with the new Independent India, leading the task of forging a united front. Therefore, the challenge in front of Sardar Vallabhbhai Patel was not an easy one. As the architect of Ek Bharat, the Iron Man understood the ground realities and took up the mammoth task of unifying the princely states. This set the seeds for building a modern nation state - merging India's political boundaries with our civilisational boundaries to the extent possible. Sardar Patel understood the importance of uniting the country and highlighted the fact that without unity it will be impossible to have a sustainable state.

Since 2014, India has been celebrating the birthday of Sardar Patel as National Unity Day, i.e 31st October. This day not only recognises his monumental contribution and service to the nation but also engages with his legacy.

Chapter-7 Précis Writing

Write a précis and give an appropriate title to the passage given below.

1. Global climate change due to excessive fossil fuel combustion, the fluctuating oil prices, geopolitical tensions and growth in energy demand urges immediate measures to be taken in order to limit global energy crisis and green house gas emission in the environment.

Current and future markets in fossil fuels are subject to volatile price changes in oil and natural gas. National and international energy and environmental crisis is motivating to think about renewable energy resources, especially solar energy. Solar energy is the most ancient source, and it is the root material for almost all fossil and renewable types. Special devices have been used for benefiting from the solar energy since time immemorial and such applications actually date back to before Christ. Energy is a continuous driving power for the social and technological prospective developments. Energy sources are vital and essential ingredients for all human transactions and without these sources, human activities of all kinds will not be progressive at all. Since the energy crisis in 1973, air pollution from combustion processes has caused serious damage and danger to the forests, monuments, human health as has been documented by official studies and yearly statistics. It has been recently realized that solar energy can have a beneficial impact on the following essential technical, environmental, and political issues of the world like major environmental problems such as acid rain, stratospheric ozone depletion, greenhouse effect and smog; environmental degradation. It can be a good way to prevent the depletion of the world's non-renewable conventional sources such as coal, oil, natural gas, and increasing energy use in developing countries.

2. The explosion of interest in artificial intelligence has drawn attention not only to the astonishing capacity of algorithms to mimic humans but to the reality that these algorithms could displace many humans in their jobs. The economic and societal consequences could be nothing short of dramatic. A key metric for tracking the consequences of technology on the economy is growth in worker productivity – defined as how much output of work an employee can generate per hour. This seemingly dry statistic matters to every working individual, because it ties directly to how much a worker can expect to earn for every hour of work. Said another way, higher productivity is expected to lead to higher wages.

Generative AI products are capable of producing written, graphic and audio content or software programs with minimal human involvement. Professions such as advertising, entertainment and creative and analytical work could be among the first to feel the effects. Individuals in those fields may worry that companies will use generative AI to do jobs they once did, but economists see great potential to boost productivity of the workforce as a whole.

3. Ozone (O₃) depletion does not cause global warming, but both of these environmental problems have a common cause: human activities that release pollutants into the atmosphere altering it. Global warming is caused primarily by putting too much carbon dioxide into the atmosphere when coal, oil, and natural gas are burned to generate electricity or to run our cars. Carbon dioxide spreads around the planet like a blanket, and is one of the main gases responsible for the absorption of infrared radiation (felt as heat), which comprises the bulk of solar energy. Ozone depletion occurs when chlorofluorocarbons (CFCs) and halons—gases formerly found in aerosol spray cans and refrigerants—are released into the atmosphere. Ozone sits in the upper atmosphere and absorbs ultraviolet radiation, another type of solar energy that's harmful to humans,

animals and plants. CFCs and halons cause chemical reactions that break down ozone molecules, reducing ozone's ultraviolet radiation-absorbing capacity.

Chapter-8 Article Writing

1. Write an article on the following topics in not more than 200-250 words.
 - a. Internet is the major cause of distraction in human life these days.
 - b. Materialistic things have gained more importance than emotional values.

Chapter-9 Report Writing

1. Write a report on the following topics.
 - a. A newspaper report about a classical dance event organized by an NGO that works towards the cause of women empowerment.
 - b. You are the Accounts head of a Fast growing hotel chain. Write a formal report stating details of expenditure made in the last financial year towards purchase of inventory (tables, chairs, utensils etc), hiring staff and opening new outlets in different cities.

Chapter-10 Formal letters and Official Communication

1. You manage the stationery supply in a privately owned library. Write a letter to a stationery vendor complaining about low quality supplies made to you. Also mention the order was delayed.
2. Write a letter to the nearby Courier service provider stating your regular requirements to send domestic couriers. Ask him for the rates and if any discount possible. Sign yourself as Rashmi/Rajesh.
3. You plan to open a coffee shop in your area, Kondapur, Hyderabad. Write a letter to M/S Wooden Mart, Kukatpally, Hyderabad giving an order of garden furniture and extra chairs and tables needed in your café. Mention the quantity of each item as required.

Chapter-11 Writing formal mails

1. On behalf of your private firm, write a formal mail to all your employees, requesting them to cooperate for the limited parking slots available in the office building. State a few solutions possible and mention how the organization is being considerate towards the employee. Sign yourself as Anisha Sharma, HR Head, Serendipity Solutions, Gurugram, Haryana
2. You are Kishore/Kanika, Head, Admin in Spark Technologies, BPO. Write a letter to your employees inviting applications and entries for the cultural program on 14th August to celebrate the Independence Day (15th August). State a few events lined up and give a reference email for further clarifications.

Chapter-12 Resume Writing

1. You are Rani/Raja, B.Ed., English (honors). Draft your resume to apply for jobs in a school for the post of a language teacher.
2. Draft a basic resume for a fresher with a Bachelors degree in commerce, applying for a job in finance, with no experience.

Chapter-13 Meetings

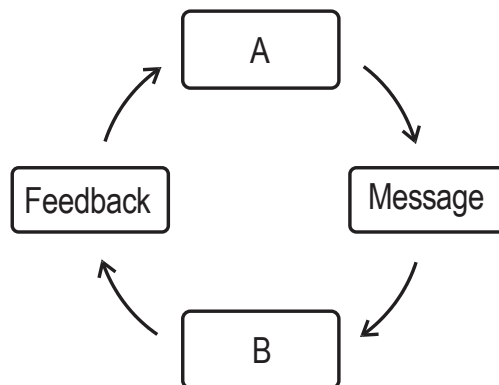
1. Write 'Minutes of the Meeting' for a meeting conducted to discuss the visit plan of foreign clients in your organization.
2. Write the 'Minutes of the Meeting' for a meeting organized to discuss the increase in costing of your daily bath soaps (fmcg goods). Discuss the need to increase the price even though the product is not selling well.

ANSWERS

Part A

Chapter-1 Communication

1. When two persons communicate with each other sending messages and feedback, they form a communication circuit. This is the Circuit network. The two people interacting can be colleagues placed at the same hierarchical level in the organisation.



Circuit Network

2. Communication modes are primarily technology driven, however communication technology is constantly upgraded and new formats emerge. Anyone who is not tech friendly struggles to communicate effectively via the medium

Moreover, an individual is swamped with a huge amount of information every day in the form of emails, texts and social updates. Multitasking is the norm these days. The information overload and trying to accomplish too many things together can result in gaps resulting in miscommunication.

Part-B

Chapter-2 Sentence Types, Active-Passive Voice and Direct-Indirect Speech

1.
 - a. A new sports car has been bought by Ravi.
 - b. Sky diving can be done by Archana.
 - c. A book on child psychology has been written by Karthik.
 - d. A Tamil song was sung by Rahman in the music concert.
 - e. Chinese cuisine is being cooked by Monica for dinner.
2.
 - a. The young mechanic is repairing the car.
 - b. Students of at the Art school painted the auditorium walls.
 - c. Small children are distributing chocolates to the residents of the old age home.
 - d. Rains and floods devastated the city.
 - e. Gardener planted herbs in our backyard.
3.
 - a. Amit said that he had been watching a lot of movies.
 - b. Kiran asked if they taught French?
 - c. Pavan said that he could finish the assignment in two hours.
 - d. Samyak shouted he was stuck in the elevator.
 - e. Children exclaimed that they could see a rainbow.

Chapter-3 Vocabulary

1.
 1. a
 2. c
 3. d
 4. d
2.
 1. b
 2. a
 3. d
 4. c

3. a. ii
- b. i
- c. iv
- d. iii
- e. ii

Part-C

Chapter-4

1.
 1. Bamboo flowering is a strange phenomena because the bamboo flowers, all at the same time, only once in the plant's lifetime. It wreaks ecological havoc because the bamboo plants die after flowering.
 2. Rats feed on the flowers and seeds of the dying bamboo tree. This activates a rapid birth rate among the rodents, which leads to the huge rat population feeding on cultural crops in the fields and on granaries and causes famine.
 3. The pulp and paper industry, construction, cottage industry and handloom, food, fuel, fodder and medicine annually consume about 22 million tons of bamboo and hence depend on bamboo.
 4. (c) Gregarious
 5. (b) Hardy
2.
 1. It is more thrilling to hike in the mountains than in the plains because the excitement of climbing up to the top of a hill, the adventure of coming down a slope, the grandeur of sunset behind a mountain—all these add beauty and charm to our hiking journey.
 2. Hiking is considered a unique sport as it can help patients meet guidelines for regular physical activity and concurrently tap the significant health benefits that may be attained by spending time in natural settings.
 3. Option c Repetitive
 4. While hiking, one can learn pitching a tent, filtering water, cooking on a camp stove, and mastering a bear bag hang.
 5. Option a Splendour
3.
 1. The author means there are very few places on Earth that have the splendour and calmness like that of Himalayas and that can mesmerize our minds.
 2. Option a.
 3. Himalayas, the abode of snow are natures gift to mankind with their beauty, serenity and utility. They not only act as a tourist spot, but also a place that offers mountaineering and trek as a sport. The valleys, the wilderness, the slopes are a

perfect combination of a place that one can dare to visit every season; to see something new each time!

4. Himalayas: A mix of emotions and a perfect blend of nature!
5. Option a Descriptive

Chapter-5

Passage 1

The Aztecs

1. Aztecs: Valley of Mexico
 - 1.1 Valley of Mexico
 - 1.11 lctd cntrl Mexico, bet gulf and Pac ocean
 - 1.12 7000 ft above sea lvl; vlcnc mntns arnd
 - 1.2 The Olmecs
 - 1.21 Frst ppl to visit the villy
 - 1.22 Knwn fr crftd art wrk
 - 1.23 invntd stm of wrtng
 - 1.24 knew astrny and mthmtcs
2. Teotihuacan: Place of Gods
 - 2.1 6th largest city
 - 2.2 Had relgus pyramids
 - 2.3. Dcln after 200yrs: famine and revolts
3. Toltecs: Capital city Tula
 - 3.1 Also blt the pyramids; ctrlld the valley of Mexico
 - 3.2 Tula attckd arnd 1200 CE
4. Mesheeca ppl or Mexica ltr clld Aztecs.
 - 4.1 Stld in Lake Tecoco
 - 4.2 Named the stlmnt Tinochtltlan
 - 4.3 Dvlpd crop and fertile lnds
 - 4.4 Dvlpd skills
 - 4.5 Inter cmmnty marriage started

5. Aztec empire dstryd by Spn cnqr under Cortez

Key

Lctd=located

Cntrl=control

Bet = Between

Pac-Pacific

Ft=feet

Lvl=level

Vlcn= volcanic

Mntns= mountains

Arnd=around

Frst= first

Ppl= people

Vlly= valley

Knwn= known

Fr= for

Crftd= crafted

Wrk= work

Invntd= invented

Stm= system

Wrtng= writing

Astrny= astronomy

Mths= mathematics

Relgus = religious

Dcln =Decline

Blt= built

Ctrld= controlled

Attckd= attacked

Ltr= later

Cld= called

Stld= settled

Stlmnt= settlement

Dvlpd= developed

Lnds= Lands

Cmmnty= community

Dstryd= destroyed

Spn= Spanish

Conqr= conqueror

Lrgst= largest

Summary

The Aztech history

The Valley of Mexico was dominated by the Aztech who were the last native group, although the Olmecs were the first people to influence the Valley with their culture. The Olmecs were a talented group with knowledge of astronomy, mathematics and artwork. 'Teotihuacan, a city from stone was built in the beginning of the common era. This city had religious Pyramids built in 200 CE; however the city met a downfall and decline due to famine and revolts. The Meesheca/ Mexican people later called Aztech by the Spanish led a nomadic life and finally settled on an island in Lake Tecoco in the Valley of Mexico. 'Tenochtitlan', their civilization, was known for their development of skilled crafts and the fact that they made fertile fields. Inter community marriages led to ruling larger areas. They only to see a downfall after the Spanish conquered them, beginning 1519.

2. Sardar Patel

1. Bharat: cmmn cvlnz
2. Pre-indpndc had trtrs
 - 2a. prncly sts
 - 2b. Clnl pwrs
3. Frst half of 1947 crucial
 - 3a. End of clnl rule
 - 3b. prtn certain
 - 3c. no clrty on trts

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4. Ques of mrgr of princly sts: dvrns in size, ppln, trrn and eco stn
5. Sardar Vallabhai Patel: fmsly cllid Sardar Patel
 - 5a. Indian barrister
 - 5b. Sr ldr of INC
 - 5c. HM drng Indo Pak war
 - 5d. plyd mjr role in intgt Btsh prvncls with new Independent India
6. Iron Man: Sardar vallabhai Patel
 - 6a. Archt of ek Bharat
 - 6b. Unfd the princly sts
 - 6c. He hgltd the impn of unity
 - 6d. wtht unity; not pssbl to have a stnbl state
7. National Unity Day: Patel's birthday, 31st October

Key

Cmmnly= commonly

Civz= civilization

Indpndc= independence

Trtrs- territories

Prncly= princely

Sts= states

Clnl= colonial

Pwrs= powers

Frts= first

Prtn= partition

Clrty= clarity

Ques= question

Mrgr= merger

Dvrns= diverse

PpIn= population

Trrn= terrain

Stn= situation

Fmsly= famously

Clld= called

Sr= senior

Ldr= leader

Drng= during

Plyd= played

Mjr= major

Intgt= integrating

Btsh= British

Prvnscs= provinces

Archt= architect

Unfd= unified

Hglted= highlighted

Impn= importance

Wtht= without

Pssbl= possible

Stnbl= sustainable

Summary

Sardar Vallabhbhai Patel, fondly known as Sardar Patel played a major role in the unification of the princely states and territories after the Indian independence. A barrister by profession, he is the architect of unified India, which pre independence had princely states, provinces etc ruled by different people. To end the colonial rule and build the concept of 'Ek Bharat' on a sustainable lines, Patel is remembered for his contribution. His birthday is celebrated as National Unity Day.

Chapter 7- Precis Writing

1. Solar energy: a long term and safe energy solution

Climate changes across the world have been noticed due to burning of fossil fuels and other related activities. The need of the hour is to shift the focus to a renewable resource of energy especially Solar energy. The energy crisis of 1973 has caused serious damage to flora and fauna, buildings and human health. In view of this, solar energy comes to be a wise choice and can be a good solution for environmental issues like acid rain, ozone layer depletion, greenhouse effect, smog etc. Using solar energy can also be a solution to prevent depletion of non-renewable resources of energy.

2. Does AI pose a danger to workforce?

The boom of artificial intelligence has created a speculation on the demand for workers/humans in job. AI and its effect on society and economy can be evaluated on the basis of the productivity of a labour per hour; that eventually decides the wages. Although a lot of advertisement, entertainment and content development work is done by AI, economists feel that there can be still scope for human intervention to boost productivity.

3. Major factors for Ozone depletion

The main cause of ozone layer depletion and global warming is human activities interfering with the atmosphere. Global warming is caused by putting too much carbon dioxide into the atmosphere when coal, oil and natural gases are burned to generate electricity and run cars. The release of carbon dioxide into the atmosphere leads to the absorption of infra-red rays into the earth and hence high temperature felt as heat. Chlorofluorocarbons and halons are the main two ingredients that lead to ozone depletion thus reducing the ultra violet rays that protect the earth's atmosphere.

Chapter-8 Article Writing

1. a. Hints: Internet is the major cause of distraction in human life these days.
 - Internet: Boon or Bane for humans (Title)
 - Parents have been constantly complaining about over exposure to internet.
 - Especially during student life, where the primary focus should be studies.
 - Internet is a tool; one must use it judiciously.
 - A good way of enhancing knowledge, rather than taking it as an addiction.
 - Social media platforms should be used for informing, influencing and learning.
 - Once it becomes an addiction, it takes the form of distraction.
 - Wise use is recommended.
- b. Hints: Materialistic things have gained more importance than human values.
Money or emotions: what matters most? (title)
 - Money is like a bubble, it comes and goes
 - One should work hard in life for inner happiness.
 - Materialistic things can be bought; they don't remain with us forever
 - Emotions build relationships which last forever
 - Family bonding, friendship, all this dependent on emotions, not money or status
 - In this fast paced world, where everything is getting 'artificial', getting a true friend, a supporting family and a passionate mentor is what is most precious.

(The student may write other relevant points. Above mentioned are hints for a better understanding)

Chapter-9 Report Writing

1. Hints:

a.

- Newspaper report writing format (Timeline, name of reporter) Heading to the news brief.
- Name the NGO that has organized the dance event.
- Location, venue, date/time details
- Few lines on the background of the NGO: specially that it works towards women empowerment.
- Mention a few achievements of the NGO towards its cause.
- Details about the campaign: who inaugurated, how many people participated, what is the purpose, why dance is being promoted. (Can mention names of few dignitaries who attended the event)
- A few lines about why dance is being used a form to promote expression and freedom of thought.

b. To: The Director, Accounts

From: Head, Accounts department

Date: 8th Aug 2023

Subject: Expenditure made towards inventory, hiring staff and opening of new outlets

Acknowledgements: I am deeply grateful to all my team members who helped me in formulating this detailed report. The expenditure and other related details have been recorded with precision.

(1) Contents

- i. List of items purchased (chairs, tables, utensils, serving utensils)
- ii. Expenditure towards opening new outlets (Names of cities)
- iii. Hiring new staff; campaign and cost details
- iv. Cost and invoice details
- v. Current budget versus amount spent
- vi. Conclusion

Summary: As a means to progress and spread our presence, we decided to open new outlets in four other Indian cities. In lieu of that, the organization

requires new inventories and more staff. Hence new inventories were purchased, and recruits were hired to cater to the needs of new outlets. Our aim is to establish our brand as a household name in the realm of family dining.

Can be continued with a few tables mentioned and then the conclusion.

Chapter-10 Formal letters and Official Communication

1. 'Books for all' Library.

Whitefields
Bengaluru
Karnataka- 560066

9th August 2023

The Stationery Suppliers

Koramangla

Benagaluru

Karnataka 560034

Subject: Delay of order and low quality supply

Dear Sir,

As discussed over the telephone, we would like to raise a concern about our last placed order (No 654/15th/7/23/100). The stationery supplies delivered were of poor quality; half of the pens had dried ink and many rims of sheets were stained and old. Moreover, the delivery of the order was delayed by 20 days.

We request you to look into the matter as this has caused a lot of damage to the reputation of our organization. If this continues, we will discontinue our alliance with your organization.

Kindly revert so that the needful can be done.

Thanks and Regards,

Aradhana,

Assistant Manager (Admin)

Books for all library

2. Shop No 37/9
Gomti Nagar
Lucknow- 226010
Uttar Pradesh
10th August 2023

Speed Courier Service
Shop No. 22, 2nd floor
Valley Tower
Charbagh Metro station
Lucknow -226004
Uttar Pradesh

Dear Sir,

Subject: Request for quotation for domestic couriers

I hereby write to enquire about the rates for domestic courier using your services. We are a retail firm dealing in apparel business and need to send frequent couriers to our customers across the country. Here are a few queries, we would like you to resolve:

- a) What is the standard rate per kilogram for a domestic courier?
- b) Is there a relaxation, if the item is only a few grams more than a kg?
- c) After booking a courier, how much time does it takes to dispatch a parcel?
- d) Do you offer a pick up facility if there are bulk orders?
- e) Is there any discount on bulk orders.

Kindly help us understand the process so that we can start our business association smoothly.

Thanking you

Yours truly,

Rashmi/ Rajesh

Lucknow, UP.

3. The Coffee Point
Kondapur
Hyderabad- 500084
Telangana
8th August 2023

Wooden Mart
Kukatpally
Hyderabad 500072

Subject: Placing an order for garden furniture and other items.

Dear Sir,

This is with respect to the opening of our new coffee shop in Kondapur. I would like to place an order for some garden furniture and other furniture for the same. Below is a detailed table listing the requirements.

Product Name	Quantity
Garden furniture (1 round table and 4 chairs)	5
Rectangle tables	5
Cane chairs	25
High chairs	10

We wish to start operations from 1st September, 2023. Kindly ensure that all products are quality checked and in a warranty period. Please send the items by next week to allow smooth flow of business. We will also need your help with installation so please send someone to assist us in fixing the furniture.

Thanks and Regards

ABC

The Coffee Point (Owner)

Chapter-11 Writing formal mails

1. Dear employees,
Greetings!

This is with respect to the car parking rules of our organization. Since we share the building with three other corporate firms, the number of slots available to our employees is 45 (total divided by 3). This parking is in the basement and is free of cost, on first cum first basis.

Due to the limited number of parking slots, we are unable to accommodate the vehicles of all the employees in basement.

A provision has been made in the nearby field to park cars who cannot get space in the basement. However, it will be on a payment basis. For convenience, there are minimal charges for parking the vehicle in the nearby field. Please carry your office identity cards to avail discount.

Looking forward to your kind cooperation.

With warm regards

Ms Anisha Sharma

Manager, HR

Serendipity Solutions

2. Dear employees,

Greetings!

This is with respect to the Independence Day celebrations to be held in the office premises. The celebrations will done on 14th August, Monday in the office seminar hall, 2nd floor.

We have a planned a few activities like:

Ad mad challenges

Comedy skit

Vocal music performance

Instrumental music performance and cultural dances.

We request all the employees to participate and send their entries by 11th August with their personal details and the name of the division.

Program details will be shared via email. The entries can be sent to garima@sparktech.net for any more details, you may visit the 1st floor admin department and clarify your concerns.

Looking forward to your active and enthusiastic participation.

With warm regards

Kishore/Kanika

Head, Admin

Spark Technologies , BPO

Chapter 12 -Resume Writing

1. Sumita/Sumit Khanna

H no.234, Kavi Nagar, Ghaziabad,, UP | +91- 11111 1111 | akshay@gmail.com

Objective

To impart meaningful knowledge to the students and to make them fluent in English.

Educational Qualification

Qualification	Year	Board/University	Institution's Name
B.Ed	2014	Rohtak University	Maharishi Dayanand University
BA English	2011	Delhi University	Shivaji College
Class 12 th	2008	CBSE	Silver line Public School, Ghaziabad
Class 10 th	2006	CBSE	Silver line Public School, Ghaziabad

Professional Experience

English teacher (April'15 - December'17) Uttam Girls School, Ghaziabad

- Have taught grades 3 to 5
- Handled inter school competitions

Have attended various seminars on Education of girl child.

Published research papers on women empowerment.

Personal Details

Name: Sumita/Sumit Khanna

Date of Birth: 17/05/1995

Marital Status: Unmarried

Address: H no.234, Kavi Nagar, Ghaziabad,

Ph No: 11111 1111

e-mail : akshay@gmail.com

(The student may add more details if needed; the above are hints. You may write about your hobbies and interests.)

2. Freshers resume

Address: H no.64/5, Jawaharpur Gwalior, MP

Phone: +91- 11111 1111 | **Email:** abc@gmail.com

Objective

To work for a finance firm with the aim to learn and impart financial expertise to everyone around.

Educational Qualification

Qualification	Year	Board/University	Institution's Name
Class 12 th	2016	IGCSE	Amity Public, Gwalior
Class 10 th	2018	IGCSE	Amity Public, Gwalior
B.Com (H)	2018-2021	Gwalior University	XYZ college

Participation in School

- Actively participated in school debates and declamations
- Inter school finance quiz and won the first prize (Individual and team)
- Avid badminton player; in school Sports team

Participation in college

- Represented the college in an inter college festival for 'know your country'
- Committee member for cultural festival and 'economics club'
- Worked as an intern in a finance start up

Hobbies and Interests

- Like to play badminton
- Avid reader of books on finance and economics
- Learning to play guitar
- Social service is a passion.

Personal Details

Name: Avantika Verma

Date of Birth: 28/10/1996

Marital Status: Unmarried

Address: H no.546, Ludhiana, Punjab

Ph No: 11111 111 e-mail : avant@gmail.com

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(The student may add more details if needed; the above are hints. You may write about your hobbies and interests.)

Chapter-13 Meetings

1. Hint: Mention the agenda and the cause for the same.

Participants in the meeting: Mr. XY, Vice-President; Mr. A, HR Manager; Mr. AB, Operations Head; Mr. ABC, Operations Manager and Mr. XY's Secretary

Date: August 2023

Meeting started at 10:00 am

Mr. A started the meeting and discussed the agenda with details of the visit of foreign delegates.

Mr. ABC adds to the trip details and also emphasizes on their comfort and meetings to be held.

Mr. A and Mr. ABC together presented a presentation with the travel plans, itinerary, and meetings planned with vendors in the city.

Mr. XY gave his valuable inputs on how the attendance of staff should be maximum during the visit of the foreign delegates.

Mr. ABC gives his suggestions on having some cultural night planned as part of a recreation activity.

Mr. A concluded the meeting with vote of thanks to all the members who attended the meeting.

2. Hint: Focus on one product. Mention the product and product specifications

Participants in the meeting: Mr. A, Vice-President; Mr. AB Product Manager, Mr. ABC, Sales Manager and their Associates, Mrs. XY, Finance Manager

Date: August 20th, 2023

Meeting started at 11:00pm

Mr. AB explains about the agenda of the meeting, and he talks about the need to increase the price of the specific product.

The associates have brainstormed few ideas about how the product can be changed according to the market requirements.

Mr. ABC listens to everyone carefully and shares his thoughts about changing the packaging too. He also proposes to work on the ingredients, pricing and presentation of the product. (We are taking the product to be a soap)

Mrs. XY expresses her concern over rising prices of similar competitive products.

Mr. A agrees and informs that he would like to discuss with the design team and finalize the appropriate pricing with the team soon.

The meeting concluded with few ideas regarding packaging and pricing that everyone is ready to explore and implement.