

PAPER – 2: BUSINESS LAWS& BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

PART – I: RELEVANT AMENDMENTS APPLICABLE FOR MAY 2019 EXAMINATION

Applicability of Relevant Amendments/ Circulars/ Notifications/Regulations etc.

For May 2019 examinations for Paper 2, Section A: Business Laws, the significant amendments made in the respective subject for the period 1st May, 2018 to 31st October, 2018 are relevant and applicable for said examinations.

This RTP of May 2019 examination is very important to the students to update themselves with the relevant amendments pertaining to the Business Laws.

Students are advised to refer the following publications –

1.	Study Material (Edition July 2017) containing Legislative amendments issued upto 30th April, 2017.
2.	RTP of May 2019 examination containing a gist of all the significant legislative amendments from 1st May, 2017 to 31 st October, 2018 along with the suggested sample questions and answers for understanding and practice.

Following are the relevant amendments/ Chapters of the Study material:

S. No.	Subject Matter
1.	The Ministry of Corporate Affairs vide Notification S.O. 3086(E) dated 20th September, 2017 has notified the proviso to clause (87) of section 2 of the Companies Act, 2013 w.e.f. 20th September, 2017. [Proviso to clause (87) of Section 2 of the Companies Act, 2013 is covered on Page No. 5.12, Chapter 5 of the study material]
2.	The Ministry of Corporate Affairs vide the Companies (Amendment) Act, 2017 dated 9 th February, 2018 has inserted the word “and” in clause (71) of section 2, in sub-clause (a), after the word “company”. [Section 2(71) of the Companies Act, 2013 is covered on Page No. 5.12, chapter 5 of the study material]
3.	The Ministry of Corporate Affairs vide the Companies (Amendment) Act, 2017 dated 9 th February, 2018 has inserted the following Explanation in clause (46) of section 2: 'Explanation- For the purposes of this clause, the expression “company” includes any body corporate.' [Section 2(46) of the Companies Act, 2013 is covered on Page No. 5.12, chapter 5 of the study material]
4.	The Ministry of Corporate Affairs vide the Companies (Amendment) Act, 2017 dated 9 th February, 2018 has inserted the words “other than this Act or the

	<p>previous company law" after the words "State Act" in clause (A) in proviso to clause (72) of section 2.</p> <p>[Section 2(72) of the Companies Act, 2013 is covered on Page No. 5.17, chapter 5 of the study material]</p>
5.	<p>The MCA vide the Companies (Amendment) Act, 2017 has made the following change in section 2(6) (effective from 7th May 2018)</p> <p>"for the Explanation:-</p> <p>For the purposes of this clause, "significant influence" means control of at least twenty per cent of total share capital, or of business decisions under an agreement</p> <p>the following Explanation shall be substituted, namely:-</p> <p>Explanation.—For the purpose of this clause,—</p> <p>(a) the expression "significant influence" means control of at least twenty per cent. of total voting power, or control of or participation in business decisions under an agreement;</p> <p>(b) the expression "joint venture" means a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement"</p> <p>[Section 2(6) of the Companies Act, 2013 is covered on page no. 5.13, chapter 5 of the study material]</p>
6.	<p>The MCA vide the Companies (Amendment) Act, 2017 has made the following change in section 7(1)(c) (effective from 27th July, 2018)</p> <p>In section 7 in sub-section (1), in item (c):</p> <p>for the words "an affidavit", the words "a declaration" shall be substituted.</p> <p>[Section 7(1)(c) of the Companies Act, 2013 is covered on page no. 5.19, chapter 5 of the study material]</p>

Part II: Questions and Answers

Questions

The Indian Contract Act, 1872

1. (i) P sells by auction to Q a horse which P knows to be unsound. The horse appears to be sound but P knows about the unsoundness of the horse. Is this contract valid in the following circumstances:
 - (a) If P says nothing about the unsoundness of the horse to Q.
 - (b) If P says nothing about it to Q who is P's daughter who has just come of age.

- (c) If Q says to P “If you do not deny it, I shall assume that the horse is sound.” P says nothing.
- (ii) Comment on the following statements:
- (a) Acceptance must be absolute and unqualified.
- (b) Acceptance must be in the prescribed mode.
2. (i) (a) Explain the concept of ‘misrepresentation’ in matters of contract.
- (b) Sohan induced Suraj to buy his motorcycle saying that it was in a very good condition. After taking the motorcycle, Suraj complained that there were many defects in the motorcycle. Sohan proposed to get it repaired and promised to pay 40% cost of repairs. After a few days, the motorcycle did not work at all. Now Suraj wants to rescind the contract. Decide giving reasons.
- (ii) X received certain goods from Y and promised to pay ₹ 60,000. Later on, X expressed his inability to make payment. Z, who is known to X, pays ₹ 40,000 to Y on behalf of X. However, X was not aware of the payment. Now Y is intending to sue X for the amount of ₹ 60,000. Can Y do so? Advise.
3. (i) “No consideration, no contract” Comment.
- (ii) Explain the meaning of ‘Contingent Contracts’ and state the rules relating to such contracts.

The Sale of Goods Act, 1930

4. (i) For the purpose of making uniform for the employees, Mr. Yadav bought dark blue coloured cloth from Vivek, but did not disclose to the seller the purpose of said purchase. When uniforms were prepared and used by the employees, the cloth was found unfit. However, there was evidence that the cloth was fit for caps, boots and carriage lining. Advise Mr. Yadav whether he is entitled to have any remedy under the Sale of Goods Act, 1930?
- (ii) Ram sells 200 bales of cloth to Shyam and sends 100 bales by lorry and 100 bales by Railway. Shyam receives delivery of 100 bales sent by lorry, but before he receives the delivery of the bales sent by railway, he becomes bankrupt. Ram being still unpaid, stops the goods in transit. The official receiver, on Shyam’s insolvency claims the goods. Decide the case with reference to the provisions of the Sale of Goods Act, 1930.
5. (i) State briefly the essential element of a contract of sale under the Sale of Goods Act, 1930.
- (ii) Distinguish between a ‘Condition’ and a ‘Warranty’ in a contract of sale. When shall a ‘breach of condition’ be treated as ‘breach of warranty’ under the provisions of the Sale of Goods Act, 1930? Explain.
6. What are the rules related to Acceptance of Delivery of Goods?

The Indian Partnership Act, 1932

7. (i) P, X, Y and Z are partners in a registered firm A & Co. X died and P retired. Y and Z filed a suit against W in the name and on behalf of firm without notifying to the Registrar of firms about the changes in the constitution of the firm. Is the suit maintainable?
- (ii) Ram, Mohan and Gopal were partners in a firm. During the course of partnership, the firm ordered Sunrise Ltd. to supply a machine to the firm. Before the machine was delivered, Ram expired. The machine, however, was later delivered to the firm. Thereafter, the remaining partners became insolvent and the firm failed to pay the price of machine to Sunrise Ltd.

Explain with reasons:

- (i) Whether Ram's private estate is liable for the price of the machine purchased by the firm?
- (ii) Against whom can the creditor obtain a decree for the recovery of the price?
8. (i) What is the procedure of registration of a partnership firm under the Indian Partnership Act, 1932?
- (ii) What do you mean by "implied authority" of the partners in a firm? Point out the extent of partner's implied authority in case of emergency, referring to the provisions of the Indian Partnership Act, 1932.

The Limited Liability Partnership Act, 2008

9. What is the meaning of the Limited Liability Partnership? State the various characteristics of it?

The Companies Act, 2013

10. Flora Fauna Limited was registered as a public company. There are 230 members in the company as noted below:

(a)	Directors and their relatives	190
(b)	Employees	15
(c)	Ex-Employees (Shares were allotted when they were employees)	10
(d)	5 couples holding shares jointly in the name of husband and wife (5*2)	10
(e)	Others	5

The Board of Directors of the company propose to convert it into a private company. Also advise whether reduction in the number of members is necessary.

11. (i) F, an assessee, was a wealthy man earning huge income by way of dividend and interest. He formed three Private Companies and agreed with each to hold a bloc of

investment as an agent for them. The dividend and interest income received by the companies was handed back to F as a pretended loan. This way, F divided his income into three parts in a bid to reduce his tax liability.

Decide, for what purpose the three companies were established? Whether the legal personality of all the three companies may be disregarded.

- (ii) Can a non-profit organization be registered as a company under the Companies Act, 2013? If so, what procedure does it have to adopt?

SUGGESTED ANSWERS/HINTS

1. (i) According to section 17 of the Indian Contract Act, 1872, mere silence as to facts likely to affect the willingness of a person to enter into a contract is not fraud, unless the circumstances of the case are such that, regard being had to them, it is the duty of the person keeping silence to speak, or unless his silence is, in itself, equivalent to speech. Hence, in the instant case,
- (a) This contract is valid since as per section 17 mere silence as to the facts likely to affect the willingness of a person to enter into a contract is not fraud. Here, it is not the duty of the seller to disclose defects.
 - (b) This contract is not valid since as per section 17 it becomes P's duty to tell Q about the unsoundness of the horse because a fiduciary relationship exists between P and his daughter Q. Here, P's silence is equivalent to speech and hence amounts to fraud.
 - (c) This contract is not valid since as per section 17, P's silence is equivalent to speech and hence amounts to fraud.
- (ii) (a) **Acceptance must be absolute and unqualified:** As per section 7 of the Indian Contract Act, 1872 acceptance is valid only when it is absolute and unqualified and is also expressed in some usual and reasonable manner unless the proposal prescribes the manner in which it must be accepted. If the proposal prescribes the manner in which it must be accepted, then it must be accepted accordingly.
- Example:** 'A' enquires from 'B', "Will you purchase my car for ` 2 lakhs?" If 'B' replies "I shall purchase your car for ` 2 lakhs, if you buy my motorcycle for ` 50000/-, here 'B' cannot be considered to have accepted the proposal. If on the other hand 'B' agrees to purchase the car from 'A' as per his proposal subject to availability of valid Registration Certificate / book for the car, then the acceptance is in place though the offer contained no mention of R.C. book. This is because expecting a valid title for the car is not a condition. Therefore, the acceptance in this case is unconditional.

- (b) **Acceptance must be in the prescribed mode:** Where the mode of acceptance is prescribed in the proposal, it must be accepted in that manner. But if the proposer does not insist on the proposal being accepted in the manner prescribed after it has been accepted otherwise, i.e., not in the prescribed manner, the proposer is presumed to have consented to the acceptance.

Example: If the offeror prescribes acceptance through messenger and offeree sends acceptance by email, there is no acceptance of the offer if the offeror informs the offeree that the acceptance is not according to the mode prescribed. But if the offeror fails to do so, it will be presumed that he has accepted the acceptance and a valid contract will arise.

2. (i) (a) **Misrepresentation:** According to Section 18 of the Indian Contract Act, 1872, misrepresentation means and includes-
- (1) the positive assertion, in a manner not warranted by the information of the person making it, of that which is not true, though he believes it to be true;
 - (2) any breach of duty which, without an intent to deceive, gains an advantage to the person committing it, or any one claiming under him; by misleading another to his prejudice or to the prejudice of any one claiming under him;
 - (3) causing, however, innocently, a party to an agreement to make a mistake as to the substance of the thing which is the subject of the agreement.
- (b) In the instant case, the aggrieved party, in case of misrepresentation by the other party, can avoid or rescind the contract [Section 19, Indian Contract Act, 1872]. The aggrieved party loses the right to rescind the contract if he, after becoming aware of the misrepresentation, takes a benefit under the contract or in some way affirms it. Accordingly, in the given case, Suraj could not rescind the contract, as his acceptance to the offer of Sohan to bear 40% of the cost of repairs impliedly amount to final acceptance of the sale.
- (ii) As per section 41 of the Indian Contract Act, 1872, when a promisee accepts performance of the promise from a third person, he cannot afterwards enforce it against the promisor. That is, performance by a stranger, accepted by the promisee, produces the result of discharging the promisor, although the latter has neither authorised nor ratified the act of the third party. Therefore, in the instant case, Y can sue X only for the balance amount i.e. ₹ 20,000 and not for the whole amount.
3. (i) **No consideration, no contract:** Every agreement, to be enforceable by law must be supported by valid consideration. An agreement made without any consideration is void. A gratuitous promise may form a subject of a moral obligation and may be binding in honour but it does not cause a legal responsibility. No consideration, no

contract is a general rule. However, Section 25 of the Indian Contract Act, 1872 provides some exceptions to this rule, where an agreement without consideration will be valid and binding. These exceptions are as follows:

- (a) **Agreement made on account of natural love and affection:** Section 25 (1) provides that if an agreement is (i) in writing (ii) registered under the law and (iii) made on account of natural love and affection (iv) between the parties standing in a near relation to each other, it will be enforceable at law even if there is no consideration. Thus, where A, for natural love and affection, promises to give his son, B, ₹ 10,000 in writing and registers it. This is a valid contract.
 - (b) **Compensation for services voluntarily rendered:** Section 25(2) provides that something which the promisor was legally compelled to do; (iii) and the promisor was in existence at the time when the act was done whether he was competent to contract or not (iv) the promisor must agree now to compensate the promise. Thus when A finds B's purse and gives it to him and B promises to give A ₹ 50, this is a valid contract.
 - (c) **Promise to pay time-barred debts [Section 25 (3)]:** Where there is an agreement, made in writing and signed by the debtor or by his agent, to pay wholly or in part a time barred debt, the agreement is valid and binding even though there is no consideration. If A owes B ₹ 1,000 but the debt is lapsed due to time-bar and A further makes a written promise to pay ₹ 500 on account of this debt, it constitutes a valid contract.
 - (d) **Contract of agency (Section 185):** No consideration is necessary to create an agency.
 - (e) **Completed gift (Explanation 1 to Section 25):** A completed gift needs no consideration. Thus, if a person transfers some property by a duly written and registered deed as a gift he cannot claim back the property subsequently on the ground of lack of consideration.
- (ii) **Essential characteristics of a contingent contract:** A contract may be absolute or contingent. A contract is said to be absolute when the promisor undertakes to perform the contract in all events. A contingent contract, on the other hand "is a contract to do or not to do something, if some event, collateral to such contract does or does not happened (Section 31). It is a contract in which the performance becomes due only upon the happening of some event which may or may not happen. For example, A contracts to pay B ₹10,000 if he is elected President of a particular association. This is a contingent contract. The essential characteristics of a contingent contract may be listed as follows:
- (i) There must be a contract to do or not to do something,

- (ii) The performance of the contract must depend upon the happening or non-happening of some event.
- (iii) The happening of the event is uncertain.
- (iv) The event on which the performance is made to depend upon is an event collateral to the contract i.e. it does not form part of the reciprocal promises which constitute the contract. The event should neither be a performance promised, nor the consideration for the promise.
- (v) The contingent event should not be the mere will of the promisor. However, where the event is within the promisor's will, but not merely his will, it may be a contingent contract.

The rules regarding the contingent contract are as follows:

- (1) Contingent contract dependent on the happening of an uncertain future cannot be enforced until the event has happened. If the event becomes impossible, such contracts become void. (Section 32).
 - (2) Where a contingent contract is to be performed if a particular event does not happening performance can be enforced only when happening of that event becomes impossible (Section 33).
 - (3) If a contract is contingent upon, how a person will act at an unspecified time the event shall be considered to become impossible; when such person does anything which renders it impossible that he should so act within any definite time or otherwise than under further contingencies. (Section 34, 35).
 - (4) The contingent contracts to do or not to do anything if an impossible event happens, are void whether or not the fact is known to the parties (Section 36).
4. (i) **Fitness of Cloth:** As per the provision of Section 16(1) of the Sale of Goods Act, 1930, an implied condition in a contract of sale that an article is fit for a particular purpose only arises when the purpose for which the goods are supplied is known to the seller, the buyer relied on the seller's skills or judgement and seller deals in the goods in his usual course of business. In this case, the cloth supplied is capable of being applied to a variety of purposes, the buyer should have told the seller the specific purpose for which he required the goods. But he did not do so. Therefore, the implied condition as to the fitness for the purpose does not apply. Hence, the buyer will not succeed in getting any remedy from the seller under the Sale of Goods Act, 1930.
- (ii) **Right of stoppage of goods in transit:** The problem is based on section 50 of the Sale of Goods Act, 1930 dealing with the right of stoppage of the goods in transit available to an unpaid seller. The section states that the right is exercisable by the seller only if the following conditions are fulfilled.
- (i) The seller must be unpaid

- (ii) He must have parted with the possession of goods
- (iii) The goods must be in transit
- (iv) The buyer must have become insolvent
- (v) The right is subject to the provisions of the Act.

Applying the provisions to the given case, Ram being still unpaid, can stop the 100 bales of cloth sent by railway as these goods are still in transit.

5. (i) **Essentials of Contract of Sale:** The following elements must co-exist so as to constitute a contract of sale of goods under the Sale of Goods Act, 1930.

- (i) There must be at least two parties
- (ii) The subject matter of the contract must necessarily be goods
- (iii) A price in money (not in kind) should be paid or promised.
- (iv) A transfer of property in goods from seller to the buyer must take place.
- (v) A contract of sale must be absolute or conditional [section 4(2)].
- (vi) All other essential elements of a valid contract must be present in the contract of sale.

(ii) **Difference between Condition and Warranty**

- (i) A condition is a stipulation essential to the main purpose of the contract whereas a warranty is a stipulation collateral to the main purpose of the contract.
- (ii) Breach of condition gives rise to a right to treat the contract as repudiated whereas in case of breach of warranty, the aggrieved party can claim damage only.
- (iii) Breach of condition may be treated as breach of warranty whereas a breach of warranty cannot be treated as breach of condition.

According to Section 13 of the Sale of Goods Act, 1930 a breach of condition may be treated as breach of warranty in following circumstances:

- (i) Where a contract of sale is subject to any condition to be fulfilled by the seller, the buyer may waive the condition,
- (ii) Where the buyer elects to treat the breach of condition as breach of a warranty.
- (iii) Where the contract of sale is non-severable and the buyer has accepted the whole goods or any part thereof.
- (iv) Where the fulfillment of any condition or warranty is excused by law by reason of impossibility or otherwise.

6. **Rules related to acceptance of delivery:** Acceptance is deemed to take place when the buyer-
- (a) intimates to the seller that he had accepted the goods; or
 - (b) does any act to the goods, which is inconsistent with the ownership of the seller; or
 - (c) retains the goods after the lapse of a reasonable time, without intimating to the seller that he has rejected them (Section 42).

Ordinarily, a seller cannot compel the buyer to return the rejected goods; but the seller is entitled to a notice of the rejection. Where the seller is ready and willing to deliver the goods and requests the buyer to take delivery, and the buyer does not take delivery within a reasonable time, he is liable to the seller for any loss occasioned by the neglect or refusal to take delivery, and also reasonable charge for the care and custody of the goods (Sections 43 and 44).

7. (i) As regards the question whether in the case of a registered firm (whose business was carried on after its dissolution by death of one of the partners), a suit can be filed by the remaining partners in respect of any subsequent dealings or transactions without notifying to the Registrar of Firms, the changes in the constitution of the firm, it was decided that the remaining partners should sue in respect of such subsequent dealings or transactions even though the firm was not registered again after such dissolution and no notice of the partner was given to the Registrar.
- (i) The test applied in these cases was whether the plaintiff satisfied the only two requirements of Section 69 (2) of the Act namely,
 - (ii) the suit must be instituted by or on behalf of the firm which had been registered.
- (ii) **Partnership Liability:** The problem in question is based on the provisions of the Indian Partnership Act, 1932 contained in Section 35. The Section provides that where under a contract between the partners the firm is not dissolved by the death of a partner, the estate of a deceased partner is not liable for any act of the firm done after his death. Therefore, considering the above provisions, the problem may be answered as follows:
- (i) Ram's estate in this case will not be liable for the price of the Machinery purchased.
 - (ii) The creditors in this case can have only a personal decree against the surviving partners and decree against the partnership assets in the hands of those partners. However, since the surviving partners are already insolvent, no suit for recovery of the debt would lie against them. A suit for goods sold and delivered would not lie against the representative of the deceased partner.

This is because there was not debt due in respect of the goods in Ram's life time.

8. (i) **APPLICATION FOR REGISTRATION (SECTION 58): (1)** The registration of a firm may be effected at any time by sending by post or delivering to the Registrar of the area in which any place of business of the firm is situated or proposed to be situated, a statement in the prescribed form and accompanied by the prescribed fee, stating-

- (a) The firm's name
- (b) The place or principal place of business of the firm,
- (c) The names of any other places where the firm carries on business,
- (d) the date when each partner joined the firm,
- (e) the names in full and permanent addresses of the partners, and
- (f) the duration of the firm.

The statement shall be signed by all the partners, or by their agents specially authorised in this behalf.

- (2) Each person signing the statement shall also verify it in the manner prescribed.

- (3) A firm name shall not contain any of the following words, namely:-

'Crown', Emperor', 'Empress', 'Empire', 'Imperial', 'King', 'Queen', 'Royal', or words expressing or implying the sanction, approval or patronage of Government except when the State Government signifies its consent to the use of such words as part of the firm-name by order in writing.

- (ii) **Implied Authority of Partner as Agent of the Firm (Section 19):** Subject to the provisions of section 22, the act of a partner which is done to carry on, in the usual way, business of the kind carried on by the firm, binds the firm.

- (1) The authority of a partner to bind the firm conferred by this section is called his "implied authority".
- (2) In the absence of any usage or custom of trade to the contrary, the implied authority of a partner does not empower him to-
 - (a) Submit a dispute relating to the business of the firm to arbitration;
 - (b) open a banking account on behalf of the firm in his own name;
 - (c) compromise or relinquish any claim or portion of a claim by the firm;
 - (d) withdraw a suit or proceedings filed on behalf of the firm;
 - (e) admit any liability in a suit or proceedings against the firm;
 - (f) acquire immovable property on behalf of the firm;

- (g) transfer immovable property belonging to the firm; and
- (h) enter into partnership on behalf of the firm.

Mode Of Doing Act To Bind Firm (Section 22): In order to bind a firm, an act or instrument done or executed by a partner or other person on behalf of the firm shall be done or executed in the firm name, or in any other manner expressing or implying an intention to bind the firm.

9. **Meaning of Limited Liability Partnership (LLP):** A LLP is a new form of legal business entity with limited liability. It is an alternative corporate business vehicle that not only gives the benefits of limited liability at low compliance cost but allows its partners the flexibility of organising their internal structure as a traditional partnership. The LLP is a separate legal entity and, while the LLP itself will be liable for the full extent of its assets, the liability of the partners will be limited.

LLP is an alternative corporate business form that gives the benefits of limited liability of a company and the flexibility of a partnership.

Since LLP contains elements of both 'a corporate structure' as well as 'a partnership firm structure' LLP is called a hybrid between a company and a partnership.

Characteristic/Salient Features of LLP

1. **LLP is a body corporate:** Section 2(1)(d) of the LLP Act, 2008 provides that a LLP is a body corporate formed and incorporated under this Act and is a legal entity separate from that of its partners and shall have perpetual succession. Therefore, any change in the partners of a LLP shall not affect the existence, rights or liabilities of the LLP.
Section 3 of LLP Act provides that a LLP is a body corporate formed and incorporated under this Act and is a legal entity separate from that of its partners.
2. **Perpetual Succession:** The LLP can continue its existence irrespective of changes in partners. Death, insanity, retirement or insolvency of partners has no impact on the existence of LLP. It is capable of entering into contracts and holding property in its own name.
3. **Separate Legal Entity:** The LLP is a separate legal entity, is liable to the full extent of its assets but liability of the partners is limited to their agreed contribution in the LLP. In other words, creditors of LLP shall be the creditors of LLP alone.
4. **Mutual Agency:** Further, no partner is liable on account of the independent or unauthorized actions of other partners, thus individual partners are shielded from joint liability created by another partner's wrongful business decisions or misconduct. In other words, all partners will be the agents of the LLP alone. No one partner can bind the other partner by his acts.

5. **LLP Agreement:** Mutual rights and duties of the partners within a LLP are governed by an agreement between the partners. The LLP Act, 2008 provides flexibility to partner to devise the agreement as per their choice. In the absence of any such agreement, the mutual rights and duties shall be governed by the provisions of the LLP Act, 2008.
6. **Artificial Legal Person:** A LLP is an artificial legal person because it is created by a legal process and is clothed with all rights of an individual. It can do everything which any natural person can do, except of course that, it cannot be sent to jail, cannot take an oath, cannot marry or get divorce nor can it practice a learned profession like CA or Medicine. A LLP is invisible, intangible, immortal (it can be dissolved by law alone) but not fictitious because it really exists.
7. **Common Seal:** A LLP being an artificial person can act through its partners and designated partners. LLP may have a common seal, if it decides to have one [Section 14(c)]. Thus, it is not mandatory for a LLP to have a common seal. It shall remain under the custody of some responsible official and it shall be affixed in the presence of at least 2 designated partners of the LLP.
8. **Limited Liability:** Every partner of a LLP is, for the purpose of the business of LLP, the agent of the LLP, but not of other partners (Section 26). The liability of the partners will be limited to their agreed contribution in the LLP. Such contribution may be of tangible or intangible nature or both.
9. **Management of Business:** The partners in the LLP are entitled to manage the business of LLP. But only the designated partners are responsible for legal compliances.
10. **Minimum and Maximum number of Partners:** Every LLP shall have least two partners and shall also have at least 2 individuals as designated partners, of whom at least one shall be resident in India. There is no maximum limit on the partners in LLP.
11. **Business for Profit Only:** The essential requirement for forming LLP is carrying on a lawful business with a view to earn profit. Thus, LLP cannot be formed for charitable or non-economic purpose.
12. **Investigation:** The Central Government shall have powers to investigate the affairs of an LLP by appointment of competence authority for the purpose.
13. **Compromise or Arrangement:** Any compromise or agreements including merger and amalgamation of LLPs shall be in accordance with the provisions of the LLP Act, 2008.
14. **Conversion into LLP:** A firm, private company or an unlisted public company would be allowed to be converted into LLP in accordance with the provisions of LLP Act, 2008.

- 15. E-Filing of Documents:** Every form or application of document required to be filed or delivered under the act and rules made thereunder, shall be filed in computer readable electronic form on its website www.mca.gov.in and authenticated by a partner or designated partner of LLP by the use of electronic or digital signature.
- 16. Foreign LLPs:** Section 2(1)(m) defines foreign limited liability partnership "as a limited liability partnership formed, incorporated, or registered outside India which established as place of business within India". Foreign LLP can become a partner in an Indian LLP.
- 10.** According to section 2(68) of the Companies Act, 2013, "Private company" means a company having a minimum paid-up share capital as may be prescribed, and which by its articles, except in case of One Person Company, limits the number of its members to two hundred.

However, where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this clause, be treated as a single member.

It is further provided that -

- (A) persons who are in the employment of the company, and
- (B) persons who, having been formerly in the employment of the company, were members of the company while in that employment and have continued to be members after the employment ceased,

shall not be included in the number of members.

In the instant case, Flora Fauna Limited may be converted into a private company only if the total members of the company are limited to 200.

Total Number of members

(i)	Directors and their relatives	190
(ii)	5 Couples (5*1)	5
(iii)	Others	5
	Total	200

Therefore, there is no need for reduction in the number of members since existing number of members are 200 which does not exceed maximum limit of 200.

- 11. (i)** The House of Lords in *Salomon Vs Salomon & Co. Ltd.* laid down that a company is a person distinct and separate from its members, and therefore, has an independent separate legal existence from its members who have constituted the company. But under certain circumstances the separate entity of the company may be ignored by the courts. When that happens, the courts ignore the corporate entity of the company and look behind the corporate façade and hold the persons in control of the management of its affairs liable for the acts of the company. Where a company

is incorporated and formed by certain persons only for the purpose of evading taxes, the courts have discretion to disregard the corporate entity and tax the income in the hands of the appropriate assessee.

- (1) The problem asked in the question is based upon the aforesaid facts. The three companies were formed by the assessee purely and simply as a means of avoiding tax and the companies were nothing more than the façade of the assessee himself. Therefore the whole idea of Mr. F was simply to split his income into three parts with a view to evade tax. No other business was done by the company.
 - (2) The legal personality of the three private companies may be disregarded because the companies were formed only to avoid tax liability. It carried on no other business, but was created simply as a legal entity to ostensibly receive the dividend and interest and to hand them over to the assessee as pretended loans. The same was upheld in *Re Sir Dinshaw Maneckji Petit* AIR 1927 Bom.371 and *Juggilal vs. Commissioner of Income Tax* AIR (1969) SC (932).
- (ii) Yes, a non-profit organization be registered as a company under the Companies Act, 2013 by following the provisions of section 8 of the Companies Act, 2013. Section 8 of the Companies Act, 2013 deals with the formation of companies which are formed to
- promote the charitable objects of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment etc.

Such company intends to apply its profit in

- promoting its objects and
- prohibiting the payment of any dividend to its members.

The Central Government has the power to issue license for registering a section 8 company.

- (i) Section 8 allows the Central Government to register such person or association of persons as a company with limited liability without the addition of words 'Limited' or 'Private limited' to its name, by issuing licence on such conditions as it deems fit.
- (ii) The registrar shall on application register such person or association of persons as a company under this section.
- (iii) On registration the company shall enjoy same privileges and obligations as of a limited company.

SECTION - B: BUSINESS CORRESPONDENCE AND REPORTING**Chapter-1****Communication**

- (1) List at least 5 barriers of communication. Explain any two of them in your own words.
- (2) Differentiate between the Vertical Network and the Wheel and spoke method of communication.

Chapter 2**Sentence Types: Active Passive Voice, Direct Indirect Speech**

- (A) Change the following sentences into passive voice.
 - (1) Rana Pratap fought many battles.
 - (2) People watch football matches late night.
 - (3) The students approached the Principal for their rights.
 - (4) Give first priority to studies.
 - (5) Abhishek speaks a lot on politics.
- (B) Change the following Direct speech into Indirect speech.
 - (1) She said, 'My mother cooks well'
 - (2) The athlete said, 'I can break old records'
 - (3) Brother said, 'I have finished my studies'
 - (4) The teacher praised the girl, 'You have been working hard'
 - (5) Uncle said, 'I am unwell'
- (C) Change the following to Active voice
 - (1) Results had to be declared by the school authorities.
 - (2) The test must be completed by you in one hour.
 - (3) The factory was destroyed by fire.
 - (4) Cake is being eaten by Rajat.
 - (5) A conservative lifestyle was led by women in olden days.

Chapter -3 Vocabulary**(A) Select the suitable synonym for the given words:**

- (1) Distort
 - (a) Save
 - (b) Abundant
 - (c) Deform
 - (d) Overwhelm
 - (e) Move

- (2) Alliance
 - (a) Associate (b) Estranged (c) Revert (d) Unwillingness (e) Possibility
- (3) Contingency
 - (a) Existence (b) Evidence (c) Rebel (d) Emergency (e) Announce
- (4) Rife
 - (a) Unknown (b) Widespread (c) Accountable (d) General (e) Survive
- (5) Oppressive
 - (a) Grand (b) Publish (c) Tolerance (d) Proactive (e) Distressful

(B) Select the suitable antonym for the given word:

- (1) Contend
 - (a) Compete (b) Eradicate (c) Expel (d) Give up
- (2) Proximity
 - (a) Approximation (b) Assumably (c) Remoteness (d) Cure
- (3) Vigilant
 - (a) Inattentive (b) Curious (c) Concerned (d) Careful
- (4) Proficient
 - (a) Probable (b) Incompetent (c) Skilled (d) Available
- (5) Adhere
 - (a) Rules (b) Stick (c) Disobey (d) Linked

(C) Select the correct meaning of the given idioms:

- (1) Clouds on the horizon
 - (a) A ray of hope
 - (b) Hopelessness
 - (c) A problem can be seen in future
 - (d) Problems are unlimited
- (2) Well begun is half done
 - (a) Good start is important
 - (b) Good ending is important
 - (c) Half job is easier
 - (d) Easier said than done

- (3) Save for the rainy day
(a) Use an umbrella
(b) Prevention is better than cure
(c) Life is full of problems
(d) Save for difficult times
- (4) It's piece of cake
(a) Something too sweet
(b) Easy job
(c) A small bite
(d) Little to eat

(D) Fill in the blanks with the most suitable choice:

- (1) With the economy going down, people who are rich might become _____
(a) Endemic (b) Healthy (c) Destitute (d) Considerable
- (2) Religion teaches us to respect all _____ rights of a human being.
(a) Business (b) Fundamental (c) Behavioural (d) Conceptual
- (3) She is _____ of lizards.
(a) Afraid (b) Frightened (c) Fearful (d) Terrified
- (4) This area suffers from _____.
(a) draughts (b) drafts (c) dwarfs (d) droughts

Chapter 4

Comprehension Passages

Read the following comprehension passages and answer the following questions

Passage 1

The great Acharyas have said that having discovered a great goal, **surrender** yourself to that goal and act towards it drawing your inspiration from that goal whereby you will get a new column of energy. Do not allow this energy to be **dissipated** in the **futile** memories of past regrets or failures nor in the imagined sorrow of the future or the present and thus bring the entire energy focussed into activity. That is the highest creative action in the world outside. Thereby the individual who is till now considered most **inefficient** finds his way to the highest achievement and success.

This is said very easily in a second. But in order to train our mind to this attitude it needs **considerable** training because we have already trained the mind wrongly to such an

extent that we have become perfect in imperfection. Not knowing the art of action, we have been master artists in doing the wrong thing. The totality of activity will bring the country to a wrong end indeed.

If each one is given a car, to achieve an ideal socialistic pattern, and nobody knows driving but everybody starts driving, what would be the condition on the road ? Everybody has equal right on the public road. Then each car must necessarily dash against the other, and there is bound to be a jumble. This seems to be the very apt pattern of life that we are heading to. Everyone of us is a vehicle. We know how to go forward. The point is that intellect is very powerful and everyone is driving but nobody seems to know how to control the mental energy and direct it properly or guide it to a proper destination.

- (1) **Which of the following will cause the country to perish?**
 - (a) Driving cars without proper driving knowledge and skill
 - (b) Directing mental energy to the right destination
 - (c) Wrong deeds performed without proper knowledge
 - (d) Memories of past regrets and failures
- (2) **What is the effect of the wrong training of the mind ?**
 - (a) The art of action is too much emphasised.
 - (b) We have become perfect in all aspects.
 - (c) Each of us could become a master artist.
 - (d) We have become perfect in imperfections.
- (3) **The author's chief concern is**
 - (a) The car accidents resulting from lack of driving skill.
 - (b) Regulation of energy in a proper direction
 - (c) Discovery of a great goal in life
 - (d) Establishment of socialistic pattern
- (4) **Which of the following is the source of energy ?**
 - (a) Stimulation obtained from a set aim
 - (b) Highest creative action
 - (c) A column that supports a building
 - (d) Proper training of the mind to achieve perfection
- (5) **Which of the following could lead to success ?**
 - (a) Preparing oneself to face the probable sorrows of the future
 - (b) Cherishing the memories of the past

- (c) Bringing all the energy into activity
- (d) Being alert about the excitement of present

Passage 2

Marie Curie was one of the most accomplished scientists in history. Together with her husband, Pierre, she discovered radium, an element widely used for treating cancer, and studied uranium and other radioactive substances. Pierre and Marie's amicable collaboration later helped to unlock the secrets of the atom.

Marie was born in 1867 in Warsaw, Poland, where her father was a professor of physics. At an early age, she displayed a brilliant mind and a blithe personality. Her great exuberance for learning prompted her to continue with her studies after high school. She became disgruntled, however, when she learned that the university in Warsaw was closed to women. Determined to receive a higher education, she defiantly left Poland and in 1891 entered the Sorbonne, a French university, where she earned her master's degree and doctorate in physics.

Marie was fortunate to have studied at the Sorbonne with some of the greatest scientists of her day, one of whom was Pierre Curie. Marie and Pierre were married in 1895 and spent many productive years working together in the physics laboratory. A short time after they discovered radium, Pierre was killed by a horse-drawn wagon in 1906. Marie was stunned by this horrible misfortune and endured heartbreaking anguish. Despondently she recalled their close relationship and the joy that they had shared in scientific research. The fact that she had two young daughters to raise by herself greatly increased her distress.

Curie's feeling of desolation finally began to fade when she was asked to succeed her husband as a physics professor at the Sorbonne. She was the first woman to be given a professorship at the world-famous university. In 1911 she received the Nobel Prize in chemistry for isolating radium. Although Marie Curie eventually suffered a fatal illness from her long exposure to radium, she never became disillusioned about her work. Regardless of the consequences, she had dedicated herself to science and to revealing the mysteries of the physical world. (Source: internet)

- (1) A word in the passage which is a synonym of 'friendly' is:
- (a) revealing
 - (b) distress
 - (c) amicable
 - (d) stunned
- (2) What increased the distress of Marie Curie?
- (a) The sudden death of her husband.
 - (b) She would have to raise her daughters all alone
 - (c) She could not continue with her radium discovery

- (d) The knowledge of her fatal illness.
- (3) Which of the following statements is false according to the passage?
- (a) Marie Curie did not attend any University because women were not allowed to do so.
 - (b) Pierre was killed in accident involving horse wagons.
 - (c) Curie also worked on the element Uranium.
 - (d) Curie got a chance to teach Physics at Sorbonne.
- (4) Give the passage a suitable title
- (a) Madam Curie and Pierre Curie
 - (b) Discovery of Radium and Uranium
 - (c) Mysteries of the physical world
 - (d) Madam Curie: struggles turn to achievements!
- (5) Choose an option than describes Madam Curie, based on the information given in the passage:
- (a) heartbroken, coward, weak
 - (b) bold, dedicated, confident
 - (c) complaining, disgruntled, arrogant
 - (d) despondent, tired, ruthless

Chapter 5 Note Making

Read the following passage/news story and make proper notes following the guidelines of Note making. (Source: internet, newspaper articles)

- (1) The decision of the Ministry of Environment and Forests to revalidate the environmental clearance issued to South Korean steelmaker Posco for the proposed steel plant in Odisha is based on a piecemeal approach, rather than a comprehensive and cumulative assessment of all parts of the project. It cannot claim to rely on sound judgment. What distinguishes the proposal from the welter of projects before the Ministry is its major Foreign Direct Investment potential, estimated at more than ₹50,000 crore. There is little doubt that it will take massive investments to pull the masses out of deep poverty, and new industries are vital to achieving this goal. Significant expansion of the economy has taken place over the past two decades, creating much wealth. Unfortunately, this has also coincided with grossly uneven distribution of negative externalities. In the case of Posco, the acquisition of land has been a contentious issue, evoking strong protest from local communities which remain unconvinced about the benefits. Evidently, neither the project proponent nor the Odisha government has come up with persuasive arguments over the past eight years on why villagers should part with their land when their livelihood

is linked to it. Moreover, there is no effort to reach a consensus on the renewal of environmental clearance, now for a production capacity of eight million tonnes per annum, even with conditionalities that include spending on 'social commitments' by Posco.

- (2) By making it optional for cinema halls to play the national anthem before every show, the Supreme Court has at last removed the coercive element it had unfortunately introduced by an interim order in November 2016. Laying down a judicial rule that the anthem must be played on certain occasions in specific places, in the absence of any statutory provision to this effect, was unnecessary and opened the court to charges of over-reach. With the Centre saying this directive could be placed on hold, and that it would set up an inter-ministerial committee to recommend regulations for the presentation of the national anthem, the court has said it is not mandatory to play it in cinema halls. The panel will also suggest changes in the Prevention of Insults to National Honour Act, 1971, or in the Orders relating to the anthem issued from time to time. Justice D.Y. Chandrachud, one of the three judges on the Bench, had at an earlier hearing doubted the wisdom of asking patrons of cinema to visibly demonstrate their patriotism each time they entered a theatre to watch a film, remarking that there was no need for an Indian to "wear his patriotism on his sleeve". He had asked at what point would such "moral policing" stop if it were to be prescribed that some kinds of apparel should not be worn at the movies as they could amount to showing disrespect to the national anthem. The court's order also had some unintended, but not unforeseen, consequences. The audience began looking for signs of 'disrespect' and there were reports of vigilantism, with people beaten up or harangued for not standing up.

Chapter 7

Précis Writing

Read the following passages and write a précis for the same. Follow the basic rules of précis writing while writing.

- (1) How does television affect our lives. It can be very helpful to people who carefully choose the shows that they watch. Television can increase our knowledge of the outside world, there are high quality programmes that helps us to understand many fields of study, science, medicine, the arts and so on. Moreover, television benefits very old people, who can't often leave the house as well as patients in hospitals. It also offers non native speakers the advantage of daily informal language practice. They can increase their vocabulary and practice listening.

On the other hand, there are several serious disadvantages of television. Of course, it provides us with a pleasant way to relax and spend our free time, but in some countries, people watch the 'blood tube' for an average of six hours or more a day. Many children stare at a television screen for more hours each day than they do anything else including studying & sleeping. It's clear that the tube has a powerful influence on their lives and that its influence is often negative.

- (2) Occasional self-medication has always been part of normal living. The making and selling of drugs has a long history and is closely linked, like medical practice itself, with belief in magic. Only during the last hundred years or so, as the development of scientific techniques made it possible diagnosis has become possible. The doctor is now able to follow up the correct diagnosis of many illnesses-with specific treatment of their causes. In many other illnesses of which the causes remain unknown, he is still limited, like the unqualified prescriber, to the treatment of symptoms. The doctor is trained to decide when to treat symptoms only and when to attack the cause. This is the essential difference between medical prescribing and self-medication.

The advance of technology has brought about much progress in some fields of medicine, including the development of scientific drug therapy. In many countries public health organization is improving and people's nutritional standards have risen. Parallel with such beneficial trends are two which have an adverse effect. One is the use of high pressure advertising by the pharmaceutical industry which has tended to influence both patients and doctors and has led to the overuse of drugs generally. The other is emergence of eating, insufficient sleep, excessive smoking and drinking. People with disorders arising from faulty habits such as these, as well as well from unhappy human relationships, often resort to self-medication and so add the taking of pharmaceuticals to the list. Advertisers go to great lengths to catch this market.

Clever advertising, aimed at chronic sufferers who will try anything because doctors have not been able to cure them, can induce such faith in a preparation, particularly if steeply priced, that it will produce-by suggestion-a very real effect in some people. Advertisements are also aimed at people suffering from mild complaints such as simple cold and coughs, which clear up, by themselves within a short time.

These are the main reasons, why laxatives, indigestion-remedies, painkillers, cough-mixtures, tonics, vitamin and iron tablets, nose drops, ointments and many other preparations are found in quantity in many households. It is doubtful whether taking these things ever improves a person's health, it may even make it worse. Worse, because the preparation may contain unsuitable ingredients; worse because the taker may become dependent on them; worse because they might be taken excess; worse because they may cause poisoning, and worst of all because symptoms of some serious underlying cause may be asked and therefore medical help may not be sought. Self-diagnosis is a greater danger than self-medication.

Chapter 8

Article Writing

Write an article on the following topics. (Word limit: 300 words)

- (1) Importance of Trees
- (2) Obesity: A growing health hazard amongst youth

Chapter 9**Report Writing**

Write an report on the following topics. (Word limit: 250-300 words)

- (1) Your college organized a visit to SOS family villages for the orphaned. Write a report for your college magazine giving details of the visit.
- (2) As the School Captain, write a report for your school magazine, about a career fest held in your school last week. Mention the various universities/institutions that participated, orientation sessions conducted.

Chapter-10**Letter Writing**

- (1) You bought a printer a few days back from a leading chain of electronic stores. Now you found a few defects in its working. Write a letter to the dealer complaining about the problem and requesting him to rectify the problem or replace the printer.
- (2) As the HR Manager of your organization, draft a circular for all the employees of your company, informing them about New Year party being organized over the weekend in the office campus. Mention a few events and request for active participation.

Chapter 11**Formal Mails**

- (1) Your company Axion Electronics has developed a Digital notice Board. Draft a formal mail to advertise the product, conveying all the necessary features of the product and attractive offers on bulk orders.
- (2) On behalf of your CA firm, write a formal mail to all your clients requesting them to provide all the necessary information, needed for advance tax. State that details should be sent well in time, before Jan 31, 2019.

Chapter 12**Resume Writing**

- (1) Draft a resume for Aditya Narula, who has passed class XIIth, has completed his B.com with distinction and is currently pursuing M.com (final year). Aditya wishes to apply for a job in a small start up which deals with stocks.
- (2) Draft a resume for Ms Seema Solanki, a resident of Mumbai, a qualified CA with an experience of over 15 years in two organizations. Seema now plans to switch her job and is applying to one of the Big fours.

Chapter 13

Meetings

- (1) Your company, is launching a new product. Prepare **minutes of the meeting** for the same. Members in the meeting: MD, Head of the Sales and Marketing, Product Head, Consultants and few team members.
- (2) As a HR manager, prepare the **agenda** of an upcoming meeting regarding staff matters.

SUGGESTED ANSWERS/HINTS

Chapter -1 Communication

- (1) Barriers in communication:
 - Physical Barriers
 - Cultural Barriers
 - Language Barriers
 - Technology Barriers
 - Emotional Barriers

Technology Barriers: Being a technology driven world, all communication is dependent on good and extensive use of technology. However, there might arise technical issues, like server crash, overload of information etc which lead to miscommunication or no communication at all.

Language Barriers: It's a cosmopolitan set up, where people of different nationalities move from their home to other countries for work. As a result, it is difficult to have a common language for communication. Hence, diversity gives rise to many languages and it acts as a barrier at times.

- (2) Vertical Network and Wheel & Spoke Network

Vertical Network	Wheel and Spoke Network
A formal network. It is usually between a higher ranking employee and a subordinate.	A network with a single controlling authority who gives instructions and orders to all employees working under him/her.
A two way communication happens	Two way communication happens but useful only in small organizations.

Chapter-2 Sentence Types

(A) Active to Passive

- (1) Many battles were fought by Rana Pratap
- (2) Football matches are watched by people late night.
- (3) The Principal was approached by the students for their rights.
- (4) Studies should be given first priority.
- (5) A lot is spoken on politics by Abhishek.

(B) Direct to Indirect Speech.

- (1) She said that her mother cooked well.
- (2) The athlete said that he could break all records
- (3) Brother said that he had finished his studies.
- (4) Teacher appreciated the girl that she had been working hard
- (5) Uncle complained that he was unwell.

(C) Passive to Active

- (1) The school authorities declared the results
- (2) You must complete the test in one hour.
- (3) Fire destroyed the factory
- (4) Rajat is eating the cake.
- (5) Women led a conservative lifestyle in olden days

Chapter-3 Vocabulary

(A) Synonyms

- (1) Option c
- (2) Option a
- (3) Option d
- (4) Option b
- (5) Option e

(B) Antonyms

- (1) Option d
- (2) Option c
- (3) Option a
- (4) Option b

- (5) Option c
- (C) Idioms
 - (1) Option c
 - (2) Option a
 - (3) Option d
 - (4) Option b
- (D) Fill in the blanks:
 - (1) Option c
 - (2) Option b
 - (3) Option a
 - (4) Option d

Chapter -4 Comprehension Passages

Passage-1

- (1) Option c
- (2) Option d
- (3) Option b
- (4) Option a
- (5) Option c

Passage-2

- (1) Option c
- (2) Option b
- (3) Option a
- (4) Option d
- (5) Option b

Chapter-5 Note Making

Passage -1

Ministry's Decision Revoked (Heading)

- (I) S. Korean steel maker Posco under attack
- (II) Prpsl for steel plant in Odisha rcnsdrd
- (III) Need to rethink the descn

- (a) Not based on solid grounds
 - (b) FDI's
 - (c) Land aqstn from natives nt easy
 - (d) Protests frm land holders
- (IV) No concrete result
- (a) 8 years past; standstill
 - (b) Neither prpnt nor govt. able to justify its moves
 - (c) Leaves the matter open ended.

Key Used:

- (1) S= south
- (2) Prpsl= proposal
- (3) Rcnsdrd=reconsidered
- (4) Descn= decision
- (5) Aqstn- acquisition
- (6) Nt= not
- (7) Frm= from
- (8) Prpnt=proponent
- (9) Govt= government.
- (10) FDI= foreign direct investment

Passage-2

Playing of National anthem in movie halls (Heading)

- (I) The Court's odr wdrwn
- (II) Court mks it optional; cnnt have a mandate on the issue
- (III) Consequences
 - (a) Govt intervenes; calls for a mnstrl dscsn
 - (b) Prps a hold on the court's jdcl rule
 - (c) Suggest chngs in the Prvntn of Insults and Ntnl honour Act
- (IV) Justice Chadrachud suggests, no end to 'moral policing'
- (V) Cnseqncs
 - (a) Vnce amngst ppl.

- (b) Hrmsnt of pub.
- (c) Dsrspct in the scty.

Key Used:

- (1) Ordr= order
- (2) Wdrwn= withdrawn
- (3) Mks= makes
- (4) Cnnt= cannot
- (5) Govt= government
- (6) Mnstrl=ministerial
- (7) Dscsn=discussion
- (8) Prps=proposes
- (9) Jdcl=judicial
- (10) Chngs= changes
- (11) Prvntn=prevention
- (12) Ntnl= national
- (13) Cnseqncs= consequences
- (14) Vnce=violence
- (15) Amngst= amongst
- (16) Ppl= people
- (17) Hrmsnt=harassment
- (18) Pub=public
- (19) Dsrspct=disrespect
- (20) Scty= society

Chapter -7 Précis Writing

- (1) Television: Bane or Boon (Title)

Television affects our lives in several ways. We should choose the shows carefully. Television increases our knowledge It helps us to understand many fields of study. It benefits and people and patients. There are some disadvantages too some people devote a long time to it. Students leave their studies and it distracts their attention.

- (2) Self Medication (Title)

Self medication is part of normal living. Medicinal experts are required for diagnosis and treatment of disease according to symptoms and cause.

The development of drug therapy and improvement in public health organizations and nutritional standards have helped progress in medicinal science. Excessive advertising by pharmaceutical companies and emergence of the sedentary society are two counter trends. Self medication is dangerous as the preparation may be toxic or contain unsuitable ingredients, the user becomes dependent and consumes medicine in excess. Self-diagnosis is worse than self medication.

Chapter -8 Article Writing

(1) Hints:

- Cleanse the environment
- Trees provide oxygen
- Prevent soil erosion
- Preserve the ecosystem
- Important part of the food chain
- Provide home remedies for certain ailments (trees like neem, eucalyptus,)
- Provide food and habitation for birds and small animals
- Commercial use of trees: timber, rubber, resins, oils etc.
- Environmental hazards caused by cutting of trees
 - Disturbs the ecological balance
 - Global warming
 - Threatens biodiversity

(2) Hints:

- Causes of obesity
 - Erratic eating habits
 - Erratic sleeping pattern
 - Stress due to competition in studies
 - Junk food consumption
 - Not having balanced diet
 - Sedentary lifestyles
 - Lack of proper exercise
- Remedies
 - Follow proper regimen
 - Having home cooked food at regular intervals

- Avoiding fatty foods and sugar rich drinks
- Including fruits and vegetables in diet
- Play a sport
- Regular walks

Chapter-9 Report Writing

Report-1

Hints:

- Mention a heading, name of the SOS village
- Date of the visit
- Purpose of the visit
 - Donate rugs and warm clothing for winters
 - Familiarising with the working of an NGO
 - Offering voluntary services like adult education
- Brief description of the family met
- Management officials you met
- Challenges and Hazards of running such a set up
- How to contribute
- Conclusion

Report-2

Hints:

- Have a good heading
- Mention the time, date, venue
- Divide the report into three paragraphs:
 - What/When/Where/ Who was invited
 - Purpose of the event (learn about the career options after school)
 - Describe the event in details (name of institutions that participated, orientation sessions organized)
- Enthusiasm in the student community about careers in creative and performing arts
- Conclude with an optimistic view.

Chapter-10**Writing Formal Letters and Official Communication**

(1) XYZ Electronics

New Delhi.

Date: 20thDec, 2018

Manager, Customer Care

XYZ Electronics

New Delhi.

Dear Sir/Ma'am

Sub: Complaint regarding the printer model CanXR 0987, Invoice No: Prin/CanXR/6-12-2018

This is regarding the printer that I bought on Dec 6, 2018. After installation, it worked fine for a few days. But lately every time a print command is given, it paper gets stuck and the scanning/photocopying option is not working at all. Please send your executive to examine the problem and rectify it at the earliest or get it replaced. I had bought the equipment to take print-outs at home for an urgent project work submission.

I request you to look into the problem urgently and send the expert tomorrow evening by 7PM. You can send the name and mobile number of the executive at my number XXXXXXXXXX. Looking forward to a prompt response.

(Signed)

ABC

Circular

Circular No. XXXIV

Dec 31, 2018

New Year Party

For all employees

Wishing All a very Happy, prosperous and productive New Year 2019. A New Year party is being organized in the office premises on the coming weekend (Jan 5, 2019) at 7 PM. Everyone is cordially invited with their families.

The events would be as follows:

- Live performance by the pop band 'ASD'
- Couple Dance competition

- Stand up Comedy
- Surprise Gifts for kids
- Lucky Draw
- Buffet Dinner with special buffet for the kids

Looking forward to an active participation.

Romi Mistry

Manager, HR

Chapter-11 Writing Formal Mails

Mail-1

To: admin@simantechsystems.com

CC/BCC: hr@simantechsystems.com

Subject: Introducing our tiffin supply plan

Dear Sir/Ma'am,

Greetings for the day. I would like to introduce our new product **Digital Notice Board**. The product will improve internal communications, increase workforce awareness about the company policies, goals and key initiatives, enhance visitor communication and engagement and can also be used to convey emergency alert messages thus preventing systems.

The Interactive Display can be fixed at strategic locations such as the Reception, Lobby, Cabin, Meeting Rooms.

Benefits:

- Display your Notices, News, Achievements, Images, Videos, Weather updates etc.
- Convey any message to visitors/Employees/customers.
- Common platform to Inspire & motivate the Workforce.
- Can be managed from any location and can be updated remotely.
- Return On Investment by Advertisements.

We are offering attractive discounts on bulk orders (at least 3 units)

For more information / demonstration about the product, please write to us. Looking forward to your kind response.

Warm Regards,

Team Axion Electronics

Mail-2

To: lmn@candidsweets.com, abc@yahoo.com, jkl@gmail.com

CC/BCC: ca@gmail.com, ca@kp.com

Subject: Submit details for advance tax

Dear Clients,

Wishing you and your family a Very Happy and Prosperous New Year 2019. You are requested to submit details of your income, profit, current investments and assets to enable our team to calculate your tax payable for the year 2018-19. Kindly provide the necessary details by Jan 31, 2019 so that our team can guide you to plan your future investments. Kindly contact the undersigned for any clarification/information or a prior appointment for a personal meeting.

Hope to get cooperation from you all.

Thanks and Regards,

ABCD Kumar

(Chartered Accountant)

Chapter-12 Resume Writing

(1) Aditya Narula Resume hints

Following is a standard format, with subheadings for fresher like Aditya:

- Name and contact details
- Objective Summary
- Academic Qualifications and Achievements
- Co-curricular Achievements
- Training Programs attended/completed
- Strengths
- Interests/Hobbies
- Declaration
- Signature

(2) Seema Solanki

Format for a Resume showing years of experience

- Name and contact details
- Objective Summary.
- Career Summary

- Experience
- Company 1
 - Job title
 - Responsibilities/Achievements
- Company 2
 - Job title
 - Responsibilities/Achievements
- Educational Details
- Hobbies and Interests
- Signature
- References with their phone numbers

Objective Summary: seeking leadership roles and making a meaningful impact on the growth of the organization.

Career Summary: Have been associated with firms with an employee size of around 1200. I have a rich experience in costing and finance operations. My expertise lies in handling cash flow and pay rolls process.

Company Name 1

Job title: Analyst

Job Responsibilities:

- Handling finance operations and determining major financial objectives.
- Supervising monthly financials
- Deducing cost feasibility of cost based projects

Company Name 2

Job title: Manager/Sr. Consultant

Job Responsibilities:

- Designing and implementing cost effective techniques, policies and procedures to enhance financial growth.
- Managing pay rolls: computations of salaries, TDS, PPF
- Heading a six member team, handling daily basis output and ACR's.

Educational details

(Pointers as follows)

School, class Xth and XIIth marks/grades

College/University: B.Com

ICAI, Mumbai: CA

Chapter-13 Meetings

Date: Jan 2, 2019

Venue: Conference Hall, 3rd Floor

Meeting started at 11 : 00 AM.

In attendance : Mr. BNM Managing Director, Mr. ASD Head , Sales and Marketing, Mr. FGH, Product Head, Mr. JKL Plant Head, two Senior Consultants from QWE Consulting and Market Research , three members of the Sales team

Mr. FGH, Product Head

- Introduced the agenda
- Demonstrated the prototype of the new product
- Explained the utility and target customers
- Existing Variants in the market vs variants to be introduced by the company in 6 months time

Mr. JKL, Plant Head

- Discussed preparedness for mass manufacturing of the new product
- Discussed potential vendors to manufacture the variants

Mr. VBN Senior Consultant, QWE Consulting and Market Research

- Discussed marketing strategy for product launch
- Discussed media advertising for product promotion

Mr. ASD Head, Sales and Marketing, Mr. RTY Executive, Sales Team

- Presented the estimated demand and sales figures for first quarter (initial 3 months after launch)
- Discussed feedback received from the sample customers

All the participants consented to submit their observations and reports to Mr. BNM Managing Director, Mr. ASD Head, Sales and Marketing,

The Head of Sales and Marketing proposed a vote of thanks and declared the next meeting to discuss reports to be held on Feb 4, 2019.

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ATR to be submitted by Jan 25, 2019 to the Head of Sales and Marketing.

(2) Tabular Agenda:

Time	Topic	Attendees	Speaker	Duration
9:30 am	Introduction and Welcome note	<ul style="list-style-type: none"> • MD • Chief Operating Officer • Head (Admin) • Sr. Manager HR • Manager HR • Executives 	Head HR	5 minutes
9:35 am	<ul style="list-style-type: none"> • Staff Matters • Fresh Appointments and interns in • Sales & Marketing • Transfers • Promotions • Training Approvals • Study Leave Approvals • Cash Rewards 	-do-	Sr. Manager HR	30 mins
10:05 am	Presentation/Discussion on Staff Motivation Programmes	-do-	Chief Operating Officer	15 mins
10:20 am	Tea/Breakfast	Tea/Breakfast		40 mins
11:00 am	Circulation roster for housekeeping staff/peons	<ul style="list-style-type: none"> • Chief Operating Officer • Head (Admin) • Sr. Manager HR • Manager HR • Executives 	Head(Admin)	15 mins
11:15 am	Open House	-do-	All members	20 mins
11:35 am	Vote of Thanks	All participants	Chief Operating Officer	5 mins