




The Institute of Chartered Accountants of India

Code: FD2BL207261
Subject: 02 Business Laws

Total Marks: 10
Marks Obtained: 61


GRAPH PAPER IS ON THE PENULTIMATE PAGE
Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA


Foundation Examination


Group No. — Paper No. 02


Subject Business Laws


Number of Answer Books used : Main + 1 additional sheets

For use by ICAI only


207261




THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
JUNE, 2024


FOUN
26th JUN

Q.No.	To be ticked (✓) by the candidate against the Questions answered	Marks Awarded (To be filled by Examiner)					Total
		a	b	c	d	e	
1	✓						
2	✓						
3	✓						
4	X						
5	✓						
6	✓						
7							
8							
9							
10							
11							
12							
13							
14							
Total							

Total Marks awarded (in words) _____

Examiner's Signature _____

ICAI
72 June 2024

Use only Blue / Black Ball Pen to write and shade the
AVOID RED !
Write the marks in the box shading the respective

Total Marks awarded

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9



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INSTRUCTIONS TO THE CANDIDATE

Answers are not to be written on this page

Answers should be written in figures and words in the allotted space at the right hand corner of the answer book and nowhere else including additional answer book/s and graph paper.

Answers should be written in the box in numbers and darken the appropriate circles of the OMR bubbles provided in the right hand corner of the cover page with **Black / Blue** ball point pen.

Fill in particulars such as name of Examination, Group No., Paper No. and subject at the appropriate place at the left hand upper corner.

4. Remove the Bar Code sticker of the particular paper from the Attendance sheet and affix the sticker in the box provided in the right hand corner of the cover page.

5. Since a machine will read the Roll no., please check and ensure that Roll number written in numbers and words and circles darkened are correct. In case any candidate fills this information wrongly, the Institute will not take any responsibility for rectifying the mistake.

6. The answers should be written neatly and legibly.

7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.

8. The answer to each question in all parts should be fully completed in one page or in a consecutive pages, before the next question is taken up.

9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means".

10. Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, which you might have left.



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3		13		ANSWER (3)	
a)	i)	ACT APPLICABLE : <u>INDIAN PARTNERSHIP ACT, 1932</u>			
		<u>Provision :-</u> [Dissolution of a Firm by the Order of the Court]			
		<ul style="list-style-type: none">• When a partnership firm is not earning profit for the purpose it was formed) and keeps on incurring loss each year, then it can be dissolved through the order of the court.• Any partner can approach the court for the dissolution of the firm.• Other reasons when the firm can be dissolved the order of the court include :-<ul style="list-style-type: none">→ Insanity / Unsound mind→ Permanent Incapacity etc.			
3aiStep1		1		<u>Given Case</u>	
		<ul style="list-style-type: none">• Here, P, Q and R formed a partnership to operate motor buses for 12 years but the firm has been incurring perpetual losses since then.• P is determined to continue the business regardless.			



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Options available to Q and R

Q and R can approach the court for dissolution of the firm on the grounds that the firm has been incurring perpetual losses and it

3aiStep2



1

3ai



2

1. It will not be profitable to continue the business

ii)

ACT APPLICABLE : [INDIAN PARTNERSHIP ACT, 1932]

Provision

Effect of Notice to An Active Partner (Section 24)

- When a notice is given to the partner who indulges into the day-to-day activities of the business, the notice is deemed to be served to all partners of the firm / to the firm

3aiStep1



0

Given Case

- A and B operate a textile merchant business in partnership.
- Mr. A is an active partner while Mr. B is a dormant / sleeping partner.



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- Mr. B has been acquiring fabrics which is property and belongs to C with the knowledge of it.

- Mr. A wants to avoid the liability towards liability of A and B towards C

Since a notice to an active partner is a notice to all the partners, therefore both A and B are equally liable of the acts of Mr. B and cannot avoid the liability.

3aiiStep2



1

3aii



1

b) i) ACT APPLICABLE : COMPANIES ACT, 2013

Provisions

Government Company

A government company is a company the paid up share capital owned by the government is not less than 51%. The paid up share capital can be held by:

- 1) the Central Government
- 2) the State Government
- 3) both Central and State Government

or any other government company.

3biStep1



2



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Given Case :-

	Owner	% age of share Capital paid-up
1)	Government of India (Central Government)	20%
2)	Government of Tamil Nadu (State Government)	8%
3)	Government of Rajasthan (State Government)	10%
4)	ABC Limited (owned by Govt. company)	15%

Here, the paid-up share capital owned by the Central Government, State Government and company owned by government is 53%.

Therefore, XYZ Limited is a government company.

3biStep2



0

3bi



2



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7	
ii)	ACT APPLICABLE : COMPANIES ACT, 2013
<input checked="" type="checkbox"/>	<u>Provision :- Perpetual succession</u>
	<ul style="list-style-type: none">A company is an incorporated corporate having separate legal entity, perpetual succession and common seal.Perpetual Succession : A company keeps running and is not affected by the death of its members. It does not cease to exist on the death of all its members.
3biiStep1	<input checked="" type="checkbox"/> 2
	<u>Legal effect</u>
	<ul style="list-style-type: none">The company continues to exist even after the death of both of its members due to its characteristic of perpetual succession.The shares of M and N will be transferred to the legal heirs of the company M and N and they will become the members of the company.
3biiStep2	<input checked="" type="checkbox"/> 1
3bii	<input checked="" type="checkbox"/> 3



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c) ACT APPLICABLE :- THE INDIAN CONTRACT ACT, 1872

Provision

Contract of Guarantee

Parties to Contract

Surety

Creditor

Principal
debtor

Rights of a Surety Against Principal Debtor

1) Right of Subrogation

Right of subrogation means the right get paid back the sum that the surety paid on behalf of the principal debtor when he defaulted the payment.



2) Implied Authority to be paid back/Indemnified

It is the implied authority of the principal debtor to pay back the sum that the surety had to pay on his default of payment.



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Rights of a Surety Against the Creditor

1) Right to share benefit of creditor's security

On default of the principal debtor, when the surety had made the payment, he assumes the right to get the security the creditor had with him against the principal debtor.

2) Right to set off



Surety has the right to set off the debt the creditor against the debt of the principal debtor towards the creditor.

For example :- A being the creditor owes £2000 to B, the principal debtor and owes £20,000 to A, then the surety set off the payment by paying £18,000 ($£20,000 - £2,000$) on behalf of B.

3) Right to share reduction

Surety also assumes the right to share reduction in the amount.

For example, if the principal debtor is a pay £10,000 out of his debt of £20,000



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only ₹ 10,000 can be asked from the surety.

Right of a surety against the co-sureties

- 1) Right to share the guaranteed amount equally

☒ The guaranteed amount on the default of the principal debtor can be divided among the co-sureties equally.

- 2) Right to share the guarantee in different sums

If the co-sureties have agreed to share the guarantee in the different sums, they are bound to pay in the sums decided earlier.

3cStep1



5

3c



5



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ANSWER (6)

a) ACT APPLICABLE : Negotiable Instruments Act

Provision

Section 138 (Effect of dishonour of cheque due to insufficient funds)

- When a cheque is issued towards a specific banker payable on demand is dishonoured due to the insufficiency of the funds.
- This is considered as an offence on the part of the drawer.
- Consequences of such an offence include
 - imprisonment for the term which may extend upto 2 years.
 - and a penalty of the sum which is two times the amount of the cheque.

6aStep1



2

Given Case

- Mr. X issued a cheque for ₹10,000 to Y.
- The cheque was dishonoured due to insufficient funds.



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i) Yes, Mr. Y has committed an offence under the section 138 of Negotiable Instruments Act, 1881.

Consequences of the offence

- imprisonment of a term which may extend upto 2 years.
- penalty of sum which two times the amount of the cheque.

6aStep2



2

ii) Had Mr. Y issued the cheque to Mr. Z as a donation then he will not be liable to above written consequences.

6aStep3



1

6a



5

6



12

but he had failed to honour the instrument is bound to pay for the damages caused to the party (Mr. Z) due to the dishonour of the cheque.

b) [CONTINGENT CONTRACT]

A contract to do or not to do something, depending on an event, collateral to the contract is called a contingent contract.

happening or non-happening





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ESSENTIALS OF A CONTINGENT CONTRACT

performance of

- The contract depends upon the happening or non-happening of an event.
A contingent contract depends on the happening or non-happening of an event.



DO NOT WRITE ANYTHING HERE



- The event must be uncertain.
The event on which the performance of the contract depends must be uncertain.

DO NOT WRITE ANYTHING HERE

- The event must not be a mere will of the promisor.
The event on which the contingent contract performance depends must not just be a mere will of the promisor.
For eg:- Mr. X promises to pay Mr. Y Rs. 2,000 if he visits the railway station tomorrow. Here, visiting the railway station is mere will of the promisor.



DO NOT WRITE ANYTHING HERE



- The event must be collateral to the contract.
The event on which the performance of the contract depends must be collateral to the contract.

6bStep1



2



Rules relating to enforcement of Contingent Contract

- Enforcement of a contract contingent to happening of an event

✓ When the contract is contingent to happen of an event, then it is to be performed on the happening of an event, and if the event becomes impossible to happen, then the contract becomes void.

For example, Mr. X promised to pay Mr. Y if a certain ship returns the shore and he will pay Mr. Y only if the ship returns and if the ship is damaged on the way, then the contract becomes void.

- Enforcement of a Contract Contingent to Non-Happening of an Event

✓ When the contract is contingent to ~~happ~~ non-happening of an event, then it is performed if the happening of the event becomes impossible and if the event happens, the contract becomes void.



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Enforcement of a contract contingent to an Impossible Act

When the contract is contingent to an event which is impossible to happen, it is considered as a void agreement from the beginning.

6bStep2



3

For example, Mr. A promises to pay Mr. B ₹. if the sun rises from west.

6b



5

c)

ACT APPLICABLE: SALE OF GOODS ACT, 1930

Provision

Sale on Approval or Return Basis

When the goods are sold on sale on approval basis then the sale is said to be completed when:-

- i) the buyer signifies the acceptance of the goods to the seller.
- ii) where the goods were sold on approval sale basis and the buyer hasn't send his letter of approval or rejection despite the expiry of the reasonable time.
- iii) where the buyer does something to the goods proving that he has accepted the

6cStep1



2



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for example pledge, the sale of goods etc.

Given case

- J, a wholesaler of premium Basmati rice delivered on approval basis 100 bags of rice.
- Mr. K, who bought the goods from the retailer, found the quality of the rice was not upto the mark.

The retailer cannot return the bags of Basmati rice that he has already used or sold as the sale was complete when he sold those goods and used them.

6cStep2



0

6c



2

However, he can return the 4 bags which he has not used them.



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ANSWER (1)

a)

i) Liability of S as a guarantor [contract of Guarantee]

1aStep1



0

- S, become a surety for principal debtor P who has made payment of ₹24,000 to creditor, R from whom he purchased a purifier. P has become insolvent.

- Right to share reduction

Here, S as a surety is liable for the amount which was left unpaid by the principal debtor, P.

1aStep2



P has made payment of ₹24,000 out of ₹54,000. Therefore, S's liability as surety is limited to the amount not paid by P i.e. $(₹54,000 - ₹24,000) = ₹30,000$

ii) Sale of goods by description and ~~not~~ Fraud
where the goods are sold by the description of the



ii) FRAUD

Fraud means and includes the following acts done to deceive the other party and make them enter into a contract:-

- the statement, as a fact, which one does believe to be true
- active concealment of a fact by the one having knowledge of the fact.
- promise made without an intention to fulfill.

1aStep3



1

EFFECT OF CONTRACTS MADE BY FRAUD

The aggrieved party may:-

- rescind the contract
- sue for the damages
- claim for the performance of the contract in such a way that it will put him/her in a position where they had been had the representation made been true.

Whether S is liable to pay the balance amount

No, S is not liable to pay the balance amount as the contract entered is through fraud and is thus voidable.

1aStep4



1

1a



3



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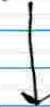
Total Marks: 10
Marks Obtained: 61

19



b)

ABC Limited
(20,000 equity shares @ ₹10 each)



XYZ Pvt Limited
(5,000 shares @ ₹10 each)



PQR Limited
(Subsidiary of XYZ Pvt Limited)

Holding and Subsidiary Company

A holding company is said to be a holding company of a company if :-

- it has control over the composition of its Board of directors
- it possesses ~~at least~~ more than one-half of the voting power of the company (or half share in the paid up equity share of the company)

These shares can be owned directly or the layer (through its another subsidiary)



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Relationship between PQR Limited and ABC Limited

PQR Limited can claim the status of being a subsidiary company of ABC Limited as it is a subsidiary of XYZ Limited and as through the layered process, it eventually becomes a subsidiary to ABC Limited.

1bStep1



2

Relationship between ABC Limited and XYZ Private Limited

ABC Limited and XYZ Private Limited have the relationship of Associate Company.

Associate company is a company which has 'significant influence' in other's company.

Hence, significant influence means own at least '20%' of the total paid up share capital.

Hence, XYZ Private Limited is an associate company of ABC Limited as it owns 25% equity shares of ABC Limited.

1bStep2



2

1b



4



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c) REGISTRATION OF PARTNERSHIP FIRM

The registration of a partnership firm is not compulsory however they are some rights that only the registered firms can enjoy. These are :-

- Right to file a suit in civil court against co-partners or Third party
- Right to set off claim.
- Aggrieved partner can sue the firm or the other partners.
- Third party can sue the firm.

But, there are certain rights which are not affected by the non-registration of the firm. These are :-

- Right to set off claim of value of less than ₹ 100.
- Right to sue the partners on the firm on dissolution for the share.
- Third parties can sue the firm.
- The legal representatives of a deceased partner can sue the firm for his share.
- The official receiver can sue for the share of the insolvent partner.

1cStep1 ✓ 5

1c ✓ 5

1 ✓ 12



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ANSWER (2)

b) company that can be incorporated by
law :- [One-Person Company]

Feature :-

- Minimum paid up capital :- No minimum requirement
- Number of members :- one

2bStep1



2

one-person company can be incorporated
a single person.

- The member is required to give a name, a nominee who will take over the company on the death of the member.
- The nominee must send his assent by a notice to the Registrar.
- He can also withdraw his name as a nominee of the company.
- A one-person company can be converted into a private or a public company under some circumstances.



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- The member and the nominee of the One Person Company:-
 - must be an Indian citizen
 - who should have resided in India for not less than 120 days in the immediately preceding year.

2bStep2

2b

2

3

5

15

c)

ACT APPLICABLE : LIMITED LIABILITY PARTNERSHIP ACT, 2008

Limited liability partnership is a hybrid a partnership and a company.

i) BODY CORPORATE

A limited liability partnership has its own existence. It is different from its members. It can buy assets, sue debtors and enter into contracts with other persons or companies.

ii) Mutual Agency



This characteristic of LLP makes it different from the regular partnership as in a regular partnership the acts of the partners can bind the firm as well as the other partners as they are the agent of the firm as well as other partners.



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But in the case of LLP partners are just the agents of the firm not of each other.

- Therefore, they can bind the firm with their acts, not the other partners.

iii) Foreign LLPs

- Foreign LLP is an LLP which is incorporated outside India but has place of business inside India.



- A Foreign LLP can become a partner in Indian LLP.

iv) Artificial Legal Person

- LLP is an artificial person as it is ^{not} born due to natural birth unlike human beings.
- LLP is a legal person as it is clothed with a legal personality with all the rights that human beings also possess.
- Since, it is an artificial legal person there it needs humans as agents to work for them.

2cStep1



4

2c



4



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a) ASCERTAINMENT OF PRICE OF GOODS (SALE OF GOODS)

The price of a good can be ascertained through the following ways :-

- fixed by the contract
- valuation by a third party
- course of the dealings of the business.

→ If the price is not fixed and the possession has been transferred then the buyer, must pay reasonable amount for the goods.

→ If the price of a good is not fixed due to the default of the seller or the buyer then the party is bound to pay the damages.

2aStep1



3

i) No, Priya cannot take back the vehicle from Sony as the possession of the property has already been transferred. However, she can claim for the reasonable price of the vehicle from Sony.

ii) Had Priya not handed over the vehicle to Sony then the contract could altogether be avoided due to inability to fix the price.

2aStep2



3

2a



6



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ANSWER (5)

b) Dissolution of Partnership

- dissolution of Partnership means the dissolution of the previous partnership agreement and reconstitution of a new agreement.
 - It may happen on the occasion of entire death, expulsion of a partner.
 - The accounts of the firm aren't wound up.
- ### Dissolution of Partnership Firm
- dissolution of the Partnership Firm mean the end of the business.
 - It may happen due to the mutual agreement among the partners or by the order of the court.
 - The accounts of the firm are wound up. The assets are realised and the liabilities are paid off.

5bStep1



2

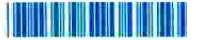


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1. Dissolution of a Partnership Firm by the order of Court

- Insanity / Unsound mind
When one or two of the partners have become unsound mind and the business cannot be carried on of this fact. Temporary unsoundness doesn't result in dissolution of the firm.
- Permanent Incapacity
When one or more partners have become permanently incapable of running the firm due to mental or physical illness, then the other partners can approach the court for the dissolution of the firm.
- Perpetual / Continuous losses
When a partnership firm formed for carrying out a business has been incurring perpetual continuous losses for the past years, then one or more partners can approach the court for the dissolution of the firm.

5bStep2



3

5b



5



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Addl. Book No. 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS
ADDITIONAL ANSWER BOOK

c) "Where a party to a contract refuses or is disabled to perform his part of the performance, the other party has right to rescind it."

Provision : Breach of contract

Actual Breach of contract

Anticipatory Breach of contract

EFFECTS OF BREACH OF CONTRACT

The aggrieved gets several rights on breach of the contract which includes suing for the damages and filing a suit.
These are :-

Damages that can be claimed by the aggrieved party

- Ordinary damages : caused in the normal business due to delay.

5cStep1



0



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- Special Damages :- caused due to special circumstances.
- Indictive or Exemplary Expenses : in case of breach of marriage contract or dishonour a cheque.
- Nominal Damages : no damages caused, but breach of contract proved in the court.
- Damages due to deterioration caused by delay
- Pre-fixed Damages : ~~are~~ charges fixed by the contract to be paid on breach of the contract
 - Penalty
 - Liquidated Damages

Other remedies available :-

- Rescission of the contract : The contract can be rescinded by the aggrieved party on breach of the contract.
- Quantum Meruit : Here, the party not in default is bound to pay the amount for which he/she has received the benefit of.



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3

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DO NOT WRITE ANYTHING HERE

5cStep2 ✓ 2

5c ✓ 2

5 ✓ 9

Suit for specific performance
Here, the party in default can be bound the court to do the specific performance there is no remedy available which is equivalent to breach of this type of contract.

Suit for injunction.
Here, the party in default can be asked to abstain from doing something.

a) Essential elements of Sale by Auction

✓

• Lots of Goods :- If the sale is for various lots of goods then the hammer is put for sale of each lot of goods.

• Completion of sale :- Sale of goods get completed on the fall of the hammer.

• Pretended Bidding :- Pretended Bidding is an offence and punishable under the Indian Contract Act, Sale of Goods Act, 1930.

• Reserved Price :- Sometimes, a price is reserved for the person selling the goods or the auctioneer.

5aStep1 ✓ 2

5aStep2 ✗ 0

5a ✓ 2



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[illegible]



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Result Overview

Awarded Marks: 61

Max Marks:100

NA Not Attempted

O Optional

M Marked

Q1_Compulsory (Score: 12/20)

Question No	Awarded Marks	Maximum Marks	Status
1	12	20	M
1a	3	7	M
1b	4	7	M
1c	5	6	M

Q2_Q6 (Score: 49/80)

Question No	Awarded Marks	Maximum Marks	Status
2	15	20	M
2a	6	7	M
2b	5	7	M
2c	4	6	M
3	13	20	M
3ai	2	4	M
3aii	1	3	M
3bi	2	4	M
3bii	3	3	M
3c	5	6	M
4	0	20	O
4ai	0	4	O
4aii	0	3	O
4b	0	7	O
4c	0	6	O
5	9	20	M
5a	2	7	M

5b	5	7	M
5c	2	6	M
6	12	20	M
6a	5	7	M
6b	5	6	M
6c	2	7	M