

CA INTER LAW
EXPECTED
QUESTIONS
JAN 2025 EXAMS



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Expected Topics for CA Inter Jan 2025 Exams

Chapter as Per ICAI	Corporate Laws
Topic	Sub-Topic Expected In Jan 2025 Exams
Preliminary (Little more important for Jan 25 Exams for atleast 2 Marks)	<ol style="list-style-type: none"> 1. Associate company definition / Small company 2. Foreign Company concept / definition 3. Dormant Company / Start up Company definition 4. Government Company / PFI Definition 5. OPC Concepts are key
Incorporation of company and matters incidental	<ol style="list-style-type: none"> 1. Name clause concepts (Reservation of name - 20 days / 60 days) 2. Section 3A - Unlimited Liability OR Section 8 Company concepts 3. Alteration of Situation/registered office clause - any scenario - long pending 4. S.10A Commencement of business (Amendment) 5. OPC - Focus on time limits like 120 days , 30 days , 180 days. 6. Doctines (Ultra vires/ Indoor management / Constructive notice) - Long pending 7. Alteration of articles and entrenchment provision 8. Section 16 - Rectification of Name (Amendment)
Prospectus and Allotment of securities	<ol style="list-style-type: none"> 1. Shelf Prospectus or Red herring prospectus 2. S.447 Fraud (Amendment) - Limits be aware 3. Deemed prospectus / Underwriting commission - MCQ 4. Variation of terms of contract or object in prospectus S.27 - VERY Important 5. Criminal and Civil Liability (Section 34 and 35) 6. New additions - Section 33 or Section 38 - IMPORTANT
Share capital and debentures - Only chapter where procedure related questions can come	<ol style="list-style-type: none"> 1. Alteration of share capital case study question s. 61 2. Rights Issue (Amendment - 7 days) Procedure or related concepts 3. S.68 - Buy back IMPORTANT THIS TIME FOR jan 25 OR Section 67 restriction on giving financial assistance and it's exceptions. 4. Shares with differential Voting rights S.43 Rule 4 5. Section 66 Reduction of share capital or Forged transfer 6. Sweat equity shares or usage of securities premium concept 7. Deemed remeption concept for preference shares U/s 55
Deposits -	<ol style="list-style-type: none"> 1. Exemptions to Private companies (i.e allowed to raise 100% deposit etc) and general exemptions of this chapter eg: NBFC etc - IMPORTANT FOR jan 25 2. Procedure to accept deposit from public by eligible company - FOCUS MORE ON SMALL CONCEPTS WITHIN THIS + DEPOSITS FROM MEMBERS - When to issue deposit receipt, when to make entry in register etc? 3. What is not a deposit (Basic concepts here) - 2 mark questions



Charges	1. S. 81 or S. 85 - Register of charges (Important)
	2. S. 80 Date of notice of charge concept
	3. Modification of Charge S.79
	4. Section 82 and 83 - Satisfaction of charge
Management and Administration -	1. Declaration of beneficial interest S.89 & Significant beneficial Interest S. 90 - Important
	2. Annual Return S.92 - Important
	3. Electronic Voting or Postal ballot is IMPORTANT for Jan 25 (as all company AGM just got over during question paper preparation time)
	4. Circulation of Members Resolution S. 111
	5. S. 101 Notice concepts and S.88 Register of Member concepts
	6. Special Notice concept S 115 & Minutes S . 118 & 119
	7. Postal Ballot voting s. 109/ Evoting S.108
	8. Concept of chairman - MCQ
	9. AGM Related concepts (MCQ)
Dividend (Small and important chapter - Please read this chapter fully)	1. IEPF (Important)
	2. S.126 Dividend in Abeyance - Important
	3. S. 127 - Penalty for non payment + exceptions
	4. S. 124 Unpaid dividend Account timelines
	5. Inadequate Profits and 3 rules for Dividend
Accounts of Company	1. Concepts related to Consolidated FS in Section 129 (Exceptions for when conolidation is not needed) and Section 129A Periodical FS
	2. CSR related provisions (Amendment) - Very Important - S.135 - IMPORTANT FOR JAN 25 EXAMS
	3. Signing of FS (s.134) - Who shall sign?
	4. S. 132 NFRA Related concepts AND XBRL Filing Limits S. 137
	5. 134 Signing of FS And Directors responsibility statement
	6. Circulation of FS for Listed companies and other companies S.136 and Mixing this with Notice to AGM U/s 101
Audit and Auditors	1. MCQ - Remuneration s. 142 or Auditor to attend GM S.145
	2. Penalty provisions (Amendment) - S.147
	3. Qualifications and Disqualifications of auditor cases
	4. S. 143 - FULL SECTION IS IMPORTANT
	6. S. 144 - Non audit services
	7. Removal/resignation of Auditor concepts - Full S. 140 is important
	1. S. 379 What is a deemed Indian company (case where equity is held by People in India) - Came in Sep 24 but can repeat for Jan 25
Foreign Company	2. Definition of Foreign Company s. 2(42)
	3. Circular clarification on what is meant by Electronic mode - VERY IMPORTANT
	4. S. 381 and S.384 - Filing of accounts and Annual return for a foreign company (Important)
	5. Penalty S. 392 and s.393 consequences are important



FEMA Act (Whole Act is important - Small act for 10 Marks)	<ol style="list-style-type: none"> Detailed concept of Residential Status is Important Current Account Schedule 1 and 2 Limits Transactions prohibited by RBI - Very Important (South Korea, Chit fund, Nidhi company concepts) Current Account Other Than Individuals 4 Limits where RBI permission is Important
LLP Act	<ol style="list-style-type: none"> Contributions S. 32 and S.33 Section 15 to 17 - Name clauses related provisions for LLP Outgoing partner / Former partner concept of giving Notice and his liabilities and intimation to ROC (Time limits) Unlimited Liab in case of Fraud.30 Name clause related provisions S.15 to 17 Partner by holding out S. 29 Small LLP Limits Concepts related to Designated Partner (Important)
The general Clauses Act <i>(More concept based case study questions are being tested in This chapter)</i>	<ol style="list-style-type: none"> Immovable property -IMPORTANT FOR JAN 25 / Affidavit / Document definition Serving of Post AND Date of Hearing when court is on leave (next working day concept) S. 19 (Official chiefs) Definition of financial year S.9, S.10, S.11, S. 12 S.13 (Very Important) Computation of Time S. 10 S. 14 to 24 has never been tested - Being TESTED be aware of these concepts as May 24 it was tested
Interpretation of Statutes (Be aware of the Latin terms, what means what)	<ol style="list-style-type: none"> Doctrine of <i>contemporano exposito</i> Elements of a document / Interpretation of deeds and document - VERY VERY Important for Jan 25 Marginal Notes or preamble or explanation or definition in Internal Aids Rule of <i>Ejusdem generis</i> Rule of Exceptional construction - when may be treated as shall and when shall be treated as may is IMPORTANT Heydon's Rule Dictionary definition or Foreign decision or Earlier and later laws or Foreign decisions in external aids Doctrine of <i>Noscitur a Sociis</i>

