Chapter: IMP Topics List

CA INTER LAW JAN 2025 EXAM Important Sections List

IMP Note:

Kindly note that this list just made for your reference if you are stuck somewhere and don't know from where to start the study then you can refer to the below list.

Chapter Name	Section
Preliminary and Basics of	All Important definitions:
Company Law	a) Sec. 2(85) – Small Company
	b) Sec.2(87) – Subsidiary Company & Section 19 - Subsidiary
	company not to hold shares in its holding company.
	c) Sec.2(68) – Private Company
	d) Sec.2(71) – Public Company
	e) Sec.2(62) – One Person Company
	f) Sec.2(42) – Foreign Company
Formation and	a) Sec.3A - Members severally liable in certain cases.
Incorporation of	b) Sec.7 - Incorporation of company
Companies	c) Sec.8 - Formation of companies with charitable objects, etc.
	d) All The MOA Clauses
	e) Sec.20 - Service of documents.
Prospectus and allotment	a) Sec.26 - Matters to be stated in prospectus
of shares	b) Sec.27 - Variation in terms of contract or objects in
	prospectus.
	c) Sec.31 - Shelf prospectus.
	d) Sec.32 - Red herring prospectus.
	e) Sec.35 – Sec.37 – Civil and Criminal liability in misstatements
	of prospectus
	f) Sec.41 – GDR
	g) Sec.42 - Issue of shares on private placement basis
Share Capital and	a) Sec.48 - Variation of shareholders 'rights. Along with Rule 4
Debentures	b) Sec.50 – Call in Advance
	c) Sec.54 - Issues of sweat equity shares.
	d) Sec.55 - Issue and redemption of preference shares.
	e) Sec.56 - Transfer and transmission of securities
	f) Sec.58 - Refusal of registration and appeal against refusal.
	g) Sec.61 - Power of limited company to alter its share capital
	h) Sec.63 - Issue of bonus shares
	i) Sec.66 - Reduction of share capital
_	j) Sec.67 – 70 – Buy Back Sections
Acceptance of Deposit	Major Focus on Rules –
	a) Rule 2 (1) (c)] – Amounts not considered as Deposits

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	b)	Rule 3 - Terms and Conditions of Acceptance of Deposits by		
		Companies		
	c)	Rule 4 - Form and Particulars of Advertisements or Circulars		
	d)	Rule 6 - Creation of Security		
	e)	Rule 7 - Appointment of Trustee for Depositors		
	f)	Rule 8 - Duties of Trustees		
	g)	Rule 14 - Registers of Deposits		
	Se	ctions:		
	a)	Sec.73 - Prohibition on Acceptance of Deposits from Public		
	b)	Sec.76 - Acceptance of deposits from public by certain		
		companies.		
	c)	Sec.76A -Punishment for Contravention of Section 73 or		
		Section 76		
Registration of charges	a)	Sec. 77 & 78 - Register of charges by Company & Charge		
		holder		
	b)	Sec.81 & 85 - Register of Charges to be kept by Registrar &		
		Company's Register of Charges		
	c)	Sec.87 - Rectification by Central Government in Register of		
		Charges		
Management &	a)	Sec.90 - Investigation of beneficial ownership of shares in		
Administration of		certain cases.		
companies	b)	Sec.92 - Annual return.		
	c)	Sec.96 - Annual general meeting		
	d)	Sec. 100 - Calling of extraordinary general meeting.		
	e)	Sec.101 & 115 - Notice of meeting & Resolutions requiring		
		special notice		
	f)	Sec.118 - Minutes of proceedings of general meeting, meeting		
		of Board of Directors and other meeting and resolutions		
		passed by postal ballot.		
	g)	Sec.119 - Inspection of minute-books of general meeting		
Declaration and Payment	a)	Sec.125 - Investor Education and Protection Fund		
of Dividend	b)	Sec.126 - Right to dividend, rights shares and bonus shares to		
		be held in abeyance pending registration of transfer of shares		
	c)	Sec.127 - Right to dividend, rights shares and bonus shares to		
		be held in abeyance pending registration of transfer of shares.		
Account of Companies	a)	Sec.128 - Books of account, etc., to be kept by company.		
	b)	Sec.131 - Voluntary revision of financial statements or Board's		
		report		
	c)	Sec.135 - Corporate Social Responsibility.		
	d)	Sec.137 - Copy of financial statement to be filed with Registrar		
	e)	Sec.138 – Internal Auditor		
Audit & Auditors	a)	Sec. 139 - Appointment of auditors.		
	b)	Sec.140 - Removal, resignation of auditor and giving of special		
		notice.		

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	c)	Sec.141 - Eligibility, qualifications and disqualifications of			
		auditors.			
	d)	Sec.147 - Punishment for contravention			
	e)	Sec.148 – Cost Audit			
Foreign Company	a)	Sec.379 - Application of Act to foreign companies [Refer with			
		Sec.2(42) – Definition of foreign company]			
	b)	Sec.384 - Debentures, Annual Return, Registration of Charges,			
		Books of Account and Their Inspection			
	c)	Sec.387 - Dating Of Prospectus and Particulars to Be			
		Contained Therein			
LLP Act	a)	Sec.25 - Registration of changes in partners			
	b)	Sec.35 - Annual Return			
	c)	Sec.30 - Unlimited liability in case of fraud			
	d)	Sec.31 - Whistle blowing			
	e)	Sec. 42 - Partner's Transferable Interest			
	f)	Sec.64 - Circumstances in which LLP may be wound up by			
		Tribunal			
General Clauses Act	a)	Sec.5 - Coming Into Operation Of Enactment			
	b)	Sec.6 - Effect of Repeal			
	c)	Sec.3(26) - Immovable Property			
	d)	Sec.27 - Meaning Of Service By Post			
	e)	Sec.15 - Power To Appoint To Include Power To Appoint Ex-			
		Officio			
	f)	Sec.16 - Power To Appoint To Include Power To Suspend Or			
		Dismiss			
Interpretation of Statute	a)	Rules of Interpretations			
	b)	Internal Aids of Interpretations			
	c)	External Aids of Interpretations			
	d)	Rules of Interpretation/Construction of Deeds and Documents			
FEMA	a)	Sec.2(v) & 2(w) – PRI & PROI			
	b)	Sec.5 – Current Account Transaction – All Schedules			
	c)	Sec.6 - Capital account transactions – All Schedules			
	d)	Concept of Liberalised Remittance Scheme			