

CA INTER SEP 25

EXPECTED QUESTIONS

LAW



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Expected Topics for CA Inter Law Sep 2025 Exams	
Chapter as Per ICAI	Corporate Laws
Topic	Sub-Topic Expected In Sep 2025 Exams
Preliminary (Expect question in any one type of company) - If I have to Pick one - Be ready for Small company with Holding Subsidiary concept - FOR SEP 25 EXAMS ONLY	1. Associate company definition / Small company (very important)
	2. Listed company and amendments on what is not listed (IMPORTANT BOSS)
	3. Dormant Company / Start up Company definition
	4. Holding Subsidiary company along with S.19 / PFI Definition (Chance are high as it came last in Sep 24 exams and many made silly mistakes so can repeat in SEP 25 Exams)
	5. OPC Concepts are key - VERY IMPORTANT FOR MCQ OR STANDALONE FOR SEP 25 EXAMS
	6. Definition of Body Corporate OR Financial Statement OR Network OR Managing Director
Incorporation of company and matters incidental	1. Name clause concepts (Reservation of name - 20 days / 60 days)
	2. Section 3A - Unlimited Liability
	3. Alteration of registered office clause - any scenario - long pending due
	4. S.10A Commencement of business (Amendment)
	5. Concepts Under S.8 Company (ALL Including Conversion of S.8 coy and it's incorporation)
	6. Doctrines (Ultra vires/ Indoor management / Constructive notice) - Long pending
	7. Alteration of articles and entrenchment provision
	8. Section 20 21 22 - Revise Quickly can come with NIDHI question combination
	9. Tribunal order in case of Incorporation by False Information
Prospectus and Allotment of securities - LESS IMPORTANT FOR SEP 25 EXAMS as It was tested massively in May 25 EXAMS	1. Shelf Prospectus or Red herring prospectus or Definition of Promoters U/s 2(69)
	2. S.447 Fraud (Amendment) - Limits be aware
	3. Deemed prospectus / Underwriting commission / Irregular allotment - MCQ
	4. Section 29 - DEMAT related provisions OR Section 28 Offer for Sale
	5. Criminal and Civil Liability (Section 34 and 35) - CAME IN MAY 25, Less important , read it last but don't skip it
	6. New additions - Section 33 or Section 38 - IMPORTANT
Share capital and debentures - Only chapter where procedure related questions can come - Basically Sections 52, 53 , 54 , 61 to 71 are very Important THIS TIME EXPECT MINIMUM 10 MARKS IN THIS CHAPTER - SEP 25	1. Alteration of share capital case study question s. 61
	2. Rights Issue (Amendment - 7 days) Procedure or related concepts OR Bonus Issue S. 63
	3. S.68 - Buy back IMPORTANT THIS TIME FOR sep 25 Exams
	4. Shares with differential Voting rights S.43 Rule 4 - Expect This one
	5. Section 66 Reduction of share capital or Forged transfer
	6. S. 54 Sweat equity shares or usage of securities premium concept
	7. Deemed remission concept for preference shares U/s 55
	8. Debentures Related Provisions S.71 Fully - LONG DUE IN NEW SYLLABUS
	9. Issue of Shares with Discount S. 53
	10. S. 56 to 56, Transfer and transmission and its timelines only (Those 30 days, 60 days areas for the purpose of MCQ)

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Deposits -	1. Circular for depoist issue and it's Validity 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? - very important for sep 25 exams 3. What is not a deposit - Less Important as it's tested in May 25
Charges LESS IMPORTANT FOR SEP 25 EXAMS AS IT WAS HEAVILY TESTED IN MAY 25 EXAMS	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 OR Section 77 Charge Time limits and other provisions in 77 4. Section 78 - Duty of Charge holder to register the charge
Management and Administration - Expect More weightage This time in Sep 25 Exams for sure (GUARANTEE) - VERY IMPORTANT AND HENCE MOST CONCEPTS ARE MARKED	1. Declaration of beneficial interest S.89 & Significant beneficial Interest S. 90 - Important 2. Annual Return S.92 - Important and Report on AGM S. 121 3. EGM Related Provisions - Important 4. Circulation of Members Resolution S. 111 OR Special Notice 115 5. S. 101 Notice concepts/ Section 103 Quorum - LONG DUE AND HIGH CHANCES OF BEING TESTED 6. Minutes S . 118 & 119 7. Postal Ballot voting s. 110 8. Concept of chairman along with Special or ordinary resolution for Vote count and validation - MTP MAY 25 Questions 9. AGM Related Concepts S.96 10. Explanatory Statement S.102 and E Voting S. 108
Dividend (mandatory in sep 25 exams minimum 5 marks, else I will stop postng expected questins videos) - BASICALLY WHOLE CHAPTER IS IMPORTANT	1. Interim Dividend Concepts 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 - FROM THIS LIST YOU CAN DEFINITELY SEE QUESTIONS IN THE EXAMS	1. Concepts related to Consolidated FS in Section 129 (Exceptions for when concolidation is not needed) and Section 129A Periodical FS 2. CSR related provisions (Amendment) - MANDATORY IN SEP 25 EXAMS 3. Signing of FS (s.134) - Who shall sign? OR Directors Responsibility Statement 4. S. Internal Audit Limit S. 138 or XBRL Filing Limits S. 137 5. Section 130 Reopening of Accounts OR S.131 Voluntary revision 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 OR COST AUDIT S.148 - VERY IMPORTANT AS THERE IS AN AMENDMENT IN IT 3. Qualifications and Disqualifications of auditor cases - Section 141 (FULLY) OR Section 139 APPOINTMENT RELATED TO GOVERNMENT COMPANY (FIRST OR SUBSEQUENT RELATED TO GIVT COMPANY) 4. S. 143(12) - FRAUD REPORTING 6. S. 144 - Non audit services Related to Network Firms concept



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	7. Removal read along with S 115 Special Notice OR Removal by Board
Foreign Company	1. S. 379 What is a deemed Indian company (case where equity is held by People in India)
	2. Name board of foreign company provision OR Prospectus attachments in MCQ area
	3. Circular clarification on what is meant by Electronic mode - VERY IMPORTANT - Under Section 379
	4. S. 381 and S.384 - Filing of accounts and Annual return for a foreign company (Important) + Note 381 Amendment in RTP MAY 25 - FC1 to be filed along with RBI Approval - MOST IMPORTANT
	5. Penalty S. 392 and s.393 consequences are important
FEMA Act (Whole Act is important - Small act for 10 Marks)	1. Detailed concept of Residential Status is Important - VERY IMPORTANT FOR SEP 25 - 3 PURPOSES - MCQ OR DESCRIPTIVE FOR SURE - 100000%
	2. Current Account Schedule 1 and 2 Limits - MANDATORY TO LEARN FOR ALL EXAMS (Also be aware of clubbing provisions of limits for Capital account under LRS)
	3. Transactions prohibited by RBI - Very Important (South Korea, chit fund, nidhi company concepts)
	4. Current Account Other Than individuals 4 Limits where RBI permission is Important - Already tested in Jan 25 , can repeat In Sep 25 (IMPORTANT)
	5. Concept where PRII can hold asset when purchased or inherited as PROI and opposite where PROI can hold asset when purchased or Inherited as a PRII - Not that important as it's tested recently in May 25 exams only
	6. Schedule with List of CG approvals - Limits relating to Sports tournament outside India and PSU limits for tourism, bidding point
	7. Remitting salary under deputation provided job does not exceed 3 years - MAY 25 RTP Question
LLP Act - Expect in MCQ and Descriptive	1. Contributions S. 32 and S.33 (Case study concept in LLP)
	2. Section 15 to 17 - Name clauses related provisions for LLP
	3. Liability of Partner and LLP Section 25 to 27
	4. Unlimited Liab in case of Fraud.30
	5. Filing of Annual return and Declaration of solvency
	6. Time limits different cases filing to ROC (New partner joined, Name or LLP address changed, Former partner leaving and intimating to ROC)
	7. Small LLP Limits - VERY IMPORTANT
	8. ALL Concepts related to Designated Partner (Important)
	9. Amalgamation and compromise of LLP (Run through my Handwritten notes - Bullet points at glance here)
	1. Immovable property - IMPORTANT FOR SEP 25 / Affidavit / Good Faith Definition / Document Definition
	2. Serving of Post AND Date of Hearing when court is on leave (next working day concept)

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The general Clauses Act <i>(More concept based case study questions are being tested in This chapter) - ALSO EXPECT THIS CHAPTER IN MCQ</i>	3. S. 19 (Official chiefs) or Service by Post concept
	4. Definition of financial year or or Government or Commencement or official gazette - ONLY CONCEPTS REMEMBER
	5. S.9 , S.10, S.11 , S. 12 S.13 (Very Important) ESPECIALLY SECTION 8 IS VERY VERY IMPORTANT FOR CASE STUDY
	6. Section 23 Provision as to making of rules or bye laws
	7. Effect of repeal or Provision as to offence under two or more enactments - IMPORTANT
Interpretation of Statutes (Be aware of the latin terms, what means what)	1. Doctrine of contemporaneo exposito
	2. Elements of a document / Interpretation of deeds and document - VERY VERY Important for SEP 25 (most likely this will come)
	3. Marginal Notes or preamble or explanation or definitions in Internal Aids
	4. Rule Harmonious Construction OR Reasonable construction or beneficial construction
	5. Rule of Exceptional construction - when may treated as shall and when shall treated as may is IMPORTANT
	6. Heydon's Rule
	7. Dictionary definition or Foreign decision or Earlier and later laws or Foreign decisions or Usage in external aids
	8. Doctrine of ejusdem generis (EXCEPTIONS)

