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BE READY FOR Exputed Questions Marathon

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on, 6th Jan 2026 @ 7:15 Pm

CA CS Karthik Manikonda

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Expected Topics AND Sub Topics for CA Inter Law JAN 2026 Exams		
Chapter as Per ICAI	Corporate Laws	
Topic	Sub-Topic Expected In JAN 2026 Exams 1. Associate company definition / Small company (very important)	
	1. Associate company definition / Small company (very important)	
Preliminary	2. Listed company and amendments on what is not listed (IMPORTANT BOSS)	
(2-4 Marks)	3. Dormant Company / Start up Company definition	
(Expect question in any one type	4. Holidng Subsidiary company along with S.19 / PFI Definition	
of company) - NOT TESTED in Sep		
25 Exams, So more chances for Jan 26 Exams	5. OPC Concepts are key - VERY IMPORTANT FOR MCQ OR STANDALONE FOR JAN 26 Exams	
20 Exams		
	6. Definition of Body Corporate OR Financial Statement OR Networth OR Managing Director	
	1. Name clause concepts (Reservation of name - 20 days / 60 days)	
	2. Section 3A - Unlimited Liability	
	3. Alteration of Situation/registered office clause - any scenario - long pending due (Within city, city to city and state to state these cases	
Incorporation of company and matters incidental	4. S.10A Commencement of business (Amendment) OR Section 16 Rectification of Name	
(4-6 Marks)		
	5. Concepts Under S.8 Company (ALL Including Conversion of S.8 coy and it's incorporation)	
more chances for Jan 26 Exams		
	6. Doctines (Ultra vires/ Indoor management / Constructive notice) - Long pending	
	7. be aware of doucments to be filed for incorporation roughly AND entrenchment provision (IMPORTANT)	
	, , , , , , , , , , , , , , , , , , ,	
	8. Section 20 21 22 - Revise Quickly can come with NIDHI question combination 9. Tribunal order in case of Incorporation by False Information	
	3. Tribunal of der in case of incorporation by raise information	
	1. Red herring prospectus or Definition of Promoters U/s 2(69)	
	2. S.447 Fraud (Amendment) - Limits be aware	
Prospectus and Allotment of	3. Underwriting commission / Irreegular allotment / s. 27 Variation concept - MCQ + Section 39 Allotment of securities	
securities - LESS IMPORTANT FOR	3. Order writing commission / meegular anotherit / s. 27 variation concept - wick + decision 65 Anotherit of deconties	
JAN 26 EXAMS (Expect around 5	4. Section 29 - DEMAT related provisions OR Private Placement S. 42 (NOT TESTED IN LAST 2 ATTEMPTS)	
Marks)		
	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 30 or Section 33 or Section 38 VERY VERY IMPORTANT	
	1. Alteration of share capital case study question s. 61	
Share capital and debentures -	2. Rights Issue (Amendment - 7 days) Procedure or related concepts OR Bonus Issue S. 63	
	3. S.66 - Reduction of share capital - LONG DUEE	
Only chapter where procedure	4. Shares with differential Voting rights S.43 Rule 4 - Expect This one	
related questions can come (5-10 Marks)	5. Concept of Forged transfer or S.59 Rectification of name	
- Basically Sections 52, 53 , 54 , 61		
to 71 are very Important	6. S. 54 Sweat equity shares or usage of securities premium concept S. 52	
Since in Sep 25 around 15 marks	7. Deemed remeption concept for preference shares U/s 55	
came, in Jan 26 we can expect less than 10 marks overall from this chapter		
	8. Debentures Related Provisions S.71 Fully - LONG DUE IN NEW SYLLABUS	
	9. Issue of Shares with Discount S. 53	
	10. 3 Small sections 49 to 51 - Quickly read these as well	
Deposits	Circular for depoist issue and it's Validity OR Concept of Deposit Trustee	
	E. Circular for depose issue and it's validity on concept of deposit Hustee	
(2-4 Marks)		
Atleast read concepts marked	2. Procedure to accept deposit from public by eligible company - FOCUS MORE ON SMALL CONCEPTS WITHIN THIS (i.e Be clear with all	
	limits for issue of deposits related to value and time period) + DEPOSITS FROM MEMBERS - When to issue deposit receipt, when to make	
	minits for issue of deposits related to value and time period) i berosits receipt, when to issue deposit receipt, when to make	
here)	entry in register etc? - very important for JAN 26 EXAMS	







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	1. S. 81 or S. 85 - Register of charges (Important)
Charges	2. S. 80 Date of notice of charge concept
(4-6 Marks)	
IMPORTANT FOR JAN 26 EXAMS	
	3. Modification of Charge S.79 OR Section 77 Charge Time limits and other provisions in 77 (Basic time limits) Along with section 87
	4. Section 78 - Duty of Charge holder to register the charge
	Delivative of hear finished and COOR Significant has a finished a finished and COOR has a finished and
	Declaration of beneficial interest S.89 & Significant beneficial Interest S. 90 - Important Annual Return S.92 - Important and Report on AGM S. 121
	3. EGM Related Provisions - Important
	4. Circulation of Members Resolution S. 111
(6-12 Marks)	- Circulation of Members (Conditions). 111
(======================================	5. S. 101 Notice concepts/ Section 103 Quorum - LONG DUE AND HIGH CHANCES OF BEING TESTED
Expect This chapter in MCQ this	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	1. Interim Dividend Concepts
(5 Marks)	2. S.126 Dividend in Abeyance - Important
BASICALLY WHOLE CHAPTER IS	3. S. 127 - Penalty for non payment + exceptions
	4. S. 124 Unpaid dividend Account timelines
LAST 2 ATTEMPTS	5. Inadequate Profits and 3 rules for Dividend - s.123
	1. Concepts related to Consolidated FS in Section 129 (Exceptions for when concolidation is not needed) and Section 129A Periodical FS
	2. Concepts related to consolidated 19 in Section 125 (Exceptions for When concomidation is not necessary and Section 125).
Accounts of Company	2. CSR related provisions (Amendment) - Came in Sep 25 Exams but still go through for Jan 26 Exams as there are many untested areas
(5 Marks)	here
- FROM THIS LIST YOU CAN	
DEFINITELY SEE QUESTIONS IN THE EXAMS	3. Signing of FS (s.134) - Who shall sign? OR Directors Responsibility Statement
	4. XBRL Filing Limits S. 137 and Other time limits in S.137
	5. Section 130 Reopening of Accounts OR S.131 Voluntary revision
	Circulation of FC for Listed companies and other companies C 13C and Mixing this with Nation to ACM IV. 101
	6. Circulation of FS for Listed companies and other companies S.136 and Mixing this with Notice to AGM U/s 101
	1. MCQ - Remuneration s. 142 or Auditor to attend GM S.145 2. Penalty provisions (Amendment) - S.147 OR SECTION 148 COST AUDIT - V V IMPORTANT AS THERE IS AMENDMENT IN IT
Audit and Auditors (4-8 Marks)	2. Fenalty provisions (Amendment) - 3.147 OK SECTION 148 COST AUDIT - V V INFORTANT AS THERE IS AMENDMENT IN TI
	3. Qualifications and Disqualifications of auditor cases - Section 141 (fully) OR Section 139 APPOINTMENT RELATED TO GOVERNMEN
	COMPANY (First or subsequent appointment related to government company) (Casual vacancy NOT IMPORTANT)
	4. S. 144 - Non audit services - VERY IMPORTANT
	5. Removal/resignation of Auditor concepts - Full S. 140 is important
	6. S. 143 - Only these 3 concepts A. 6 Enquiries auditor has to make B. Test audit or supplemetary audit for govt company C. Concept of
	Audit trail
	1. S. 379 What is a deemed Indian company (case where equity is held by People in India) - Can repeat again from Sep 25 exams -
	2. Definition of foreign Company 2(42) Concept - CHECK RTP JAN 26 (Question number 14 for this reference)
	3. Circular clarification on what is meant by Electronic mode - VERY IMPORTANT - Under Section 379
Foreign Company	4. S. 381 and S.384 - Filing of accounts and Annual return for a foreign company (Important) + Note 381 Amendment in RTP MAY 25 -
(4-6 Marks)	FC1 to be filed along with RBI Approval (Be aware of attachments made while filing to ROC for foreign company briefly)
	5. Penalty S. 392 and s.393 consequences are important
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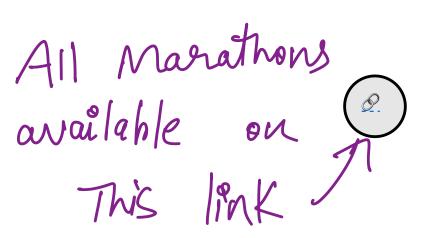
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FEMA (10 Marks) (Whole Act is important - Small act for 10 Marks)	1. Detailed concept of Residential Staus is Important - VERY VERY IMPORTANT FOR JAN 26 Exams - 1000% IN EXAM 2. Current Account Schedule 1 and 2 Limits - MANDATORY TO LEARN FOR ALL EXAMS (Also be aware of clubbing provisions of limits for Capital account under LRS) 3. Transactions prohibited by RBI - Very Important this time in application based questions (South korea, chit fund, nidhi company concepts) 4. Current Account Other Than individuals 4 Limits where RBI permission is Important - Possible 4/5 Mark Question in Jan 26 Exams 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 - IMPORTANT FOR JAN 26 EXAMS 6. Schedule with List of CG approvals - Limits relating to Sports tournament outside India and PSU limits for tourism, bidding point - MOST MOST IMPORTANT FOR JAN 26 EXAMS
LLP Act (8 - 12 Marks)	7. Remitting salary under deputation provided job does not exceed 3 years - MAY 25 RTP Question 1. Amalgamation and compromise of LLP (Run through Handwritten GenZ Notes - bullet points are given here) 2. Section 15 to 17 - Name clauses related provisoons for LLP - BE CLEAR WITH PROCESS RELATED TO INCORPORATION OF LLP AND DETAILS TO BE ATTACHED ETC IN DETAIL AS THIS WAS NEVER TESTED IN 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 limit for different cases of filings to ROC (New partner joined, Name or LLP Adress changed and related concepts where there is filing to ROC Involved) 7. Small LLP Limits - very important 8. ALL Concepts related to Designated Partner (Important)
The general Clauses Act (8 Marks) (More concept based case study questions are being tested in This chapter)	1. Document definition -IMPORTANT FOR JAN 26 / Affidavit / Good Faith Definition / Person or Month definition 2. Serving of Post AND Object of General clause Act (4 points) 3. S. 19 (Official chiefs) Or Section 14 and Section 16 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 - FOR ALL ATTEMPTS 6. Effect of repeal - Came in Sep 25 may repeat 7. Section 22 - Related to effective date of Act and Rules
Interpretation of Statutes (8 Marks) (Be aware of the latin terms, what means what)	2. Elements of a document / Interpretation of deeds and document - VERY VERY Important for JAN 26 EXAMS 3. Marginal Notes or preamble or explanation or definitions in Internal Aids 4. Rule of Literal Contruction OR Reasonable construction or benefecial 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 deciion or Earlier and later laws or Foreign decisions or Usage in external aids 8. Doctrine of ejesdem generis (EXCEPTIONS)

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