

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
Preliminary (2-4 Marks) <b>(Expect question in any one type of company) - NOT TESTED in Sep 25 Exams, So more chances for Jan 26 Exams</b>	1. Associate company definition / <b>Small company</b> (very important) 2. Listed company and amendments on what is not listed ( <b>IMPORTANT BOSS</b> ) 3. Dormant Company / Start up Company definition 4. Holding Subsidiary company along with S.19 / PFI Definition 5. OPC Concepts are key - <b>VERY IMPORTANT FOR MCQ OR STANDALONE FOR JAN 26 Exams</b> 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 - <b>long pending due (Within city, city to city and state to state these cases)</b> 4. S.10A Commencement of business (Amendment) OR Section 16 Rectification of Name 5. Concepts Under S.8 Company (ALL Including Conversion of S.8 coy and it's incorporation) 6. Doctines (Ultra vires/ Indoor management / Constructive notice) - <b>Long pending</b> 7. be aware of documents to be filed for incorporation roughly AND <b>entrenchment</b> provision ( <b>IMPORTANT</b> ) 8. Section 20 21 22 - Revise Quickly can come with NIDHI question combination 9. Tribunal order in case of Incorporation by False Information
<b>Incorporation of company and matters incidental</b> (4-6 Marks) <b>- NOT TESTED in Sep 25 Exams, So more chances for Jan 26 Exams</b>	1. Red herring prospectus or <b>Definition of Promoters U/s 2(69)</b> 2. S.447 Fraud ( Amendment) - Limits be aware 3. Underwriting commission / Irregular allotment / s. 27 Variation concept - MCQ + Section 39 Allotment of securities 4. Section 29 - DEMAT related provisions OR Private Placement S. 42 ( <b>NOT TESTED IN LAST 2 ATTEMPTS</b> ) 5. Criminal and Civil Liability (Section 34 and 35) - <b>CAME IN MAY 25, Less important , read it last but don't skip it</b> 6. <b>New additions - Section 30 or Section 33 or Section 38 VERY VERY IMPORTANT</b> 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. <b>S.66 - Reduction of share capital - LONG DUEE</b> 4. <b>Shares with differential Voting rights S.43 Rule 4 - Expect This one</b> 5. Concept of Forged transfer or S.59 Rectification of name 6. S. 54 Sweat equity shares or usage of securities premium concept S. 52 7. Deemed redemption concept for preference shares U/s 55 8. Debentures Related Provisions S.71 Fully - <b>LONG DUE IN NEW SYLLABUS</b> 9. Issue of Shares with Discount S. 53 10. 3 Small sections 49 to 51 - Quickly read these as well
<b>Share capital and debentures</b> - Only chapter where procedure related questions can come (5-10 Marks) <b>- Basically Sections 52, 53 , 54 , 61 to 71 are very Important</b>  <b>Since in Sep 25 around 15 marks came, in Jan 26 we can expect less than 10 marks overall from this chapter</b>	1. Circular for deposit issue and it's Validity OR Concept of Deposit Trustee  2. Procedure to accept deposit from public by eligible company - <b>FOCUS MORE ON SMALL CONCEPTS WITHIN THIS</b> (i.e Be clear with all limits for issue of deposits related to value and time period) + <b>DEPOSITS FROM MEMBERS</b> - When to issue deposit receipt, when to make entry in register etc? - <b>very important for JAN 26 EXAMS</b> 3. What is not a deposit - Less Important as it's tested in May 25 Exams AND IN Sep 25 Exams
<b>Deposits</b> (2-4 Marks) <b>(Less Important for Jan 26 Exams - Atleast read concepts marked here)</b>	



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<b>Charges</b> (4-6 Marks)  <b>IMPORTANT FOR JAN 26 EXAMS</b>	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 (Basic time limits) Along with section 87 4. Section 78 - Duty of Charge holder to register the charge
<b>Management and Administration</b> (6-12 Marks)  Expect This chapter in MCQ this time in Jan 26 Exams	1. Declaration of beneficial interest S.89 & Significant beneficial Interest S. 90 - <b>Important</b> 2. Annual Return S.92 - <b>Important</b> and Report on AGM S. 121 3. EGM Related Provisions - <b>Important</b> 4. Circulation of Members Resolution S. 111  5. S. 101 Notice concepts/ Section 103 Quorum - <b>LONG DUE AND HIGH CHANCES OF BEING TESTED</b> 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
<b>Dividend</b> (5 Marks)  <b>BASICALLY WHOLE CHAPTER IS IMPORTANT AS NOT TESTED IN LAST 2 ATTEMPTS</b>	1. Interim Dividend Concepts 2. S.126 Dividend in Abeyance - <b>Important</b> 3. S. 127 - Penalty for non payment + exceptions 4. S. 124 Unpaid dividend Account timelines 5. Inadequate Profits and 3 rules for Dividend - s.123
<b>Accounts of Company</b> (5 Marks)  <b>- FROM THIS LIST YOU CAN DEFINITELY SEE QUESTIONS IN THE EXAMS</b>	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) - <b>Came in Sep 25 Exams but still go through for Jan 26 Exams as there are many untested areas here</b> 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. <b>Section 130 Reopening of Accounts OR S.131 Voluntary revision</b> 6. Circulation of FS for Listed companies and other companies S.136 and Mixing this with Notice to AGM U/s 101
<b>Audit and Auditors</b> (4-8 Marks)	1. MCQ - Remuneration s. 142 or Auditor to attend GM S.145 2. <b>Penalty provisions ( Amendment) - S.147 OR SECTION 148 COST AUDIT - V V IMPORTANT AS THERE IS AMENDMENT IN IT</b>  3. <b>Qualifications and Disqualifications of auditor cases - Section 141 (fully) OR Section 139 APPOINTMENT RELATED TO GOVERNMENT COMPANY (First or subsequent appointment related to government company) (Casual vacancy NOT IMPORTANT)</b> 4. S. 144 - Non audit services - <b>VERY IMPORTANT</b> 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 supplementary audit for govt company C. Concept of Audit trail
<b>Foreign Company</b> (4-6 Marks)	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 - <b>CHECK RTP JAN 26 (Question number 14 for this reference)</b> 3. Circular clarification on what is meant by Electronic mode - <b>VERY IMPORTANT</b> - Under Section 379  4. S. 381 and S.384 - Filing of accounts and Annual return for a foreign company ( <b>Important</b> ) + Note 381 Amendment in RTP MAY 25 - 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  6. S. 387 - Dating of prospectus concept ( <b>Contents of prospectus is important</b> )



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FEMA (10 Marks) <i>(Whole Act is important - Small act for 10 Marks)</i>	1. Detailed concept of Residential Status is Important - VERY VERY IMPORTANT FOR JAN 26 EXAMS - 10000% 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 - <b>IMPORTANT FOR JAN 26 EXAMS</b>
	6. Schedule with List of CG approvals - Limits relating to Sports tournament outside India and PSU limits for tourism, bidding point - <b>MOST MOST IMPORTANT FOR JAN 26 EXAMS</b>
	7. Remitting salary under deputation provided job does not exceed 3 years - MAY 25 RTP Question
LLP Act (8 - 12 Marks)	1. Amalgamation and compromise of LLP (Run through Handwritten GenZ Notes - bullet points are given here)
	2. Section 15 to 17 - Name clauses related provisions for LLP - BE CLEAR WITH PROCESS RELATED TO INCORPORATION OF LLP AND <b>DETAILS TO BE ATTACHED ETC IN DETAIL AS THIS WAS NEVER TESTED IN LLP</b>
	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 Address changed and related concepts where there is filing to ROC Involved)
	7. <b>Small LLP Limits - very important</b>
	8. <b>ALL Concepts related to Designated Partner (Important)</b>
The general Clauses Act ( 8 Marks) <i>(More concept based case study questions are being tested in This chapter)</i>	1. Document definition - <b>IMPORTANT FOR JAN 26</b> / 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. <b>Definition of financial year or, or Government or Commencement or official gazette - ONLY CONCEPTS REMEMBER</b>
	5. S.9 , S.10, S.11 , S. 12 S.13 (Very Important) <b>ESPECIALLY SECTION 8 IS VERY VERY IMPORTANT FOR CASE STUDY - FOR ALL ATTEMPTS</b>
	6. Effect of repeal - Came in Sep 25 may repeat
	7. <b>Section 22 - Related to effective date of Act and Rules</b>
	1. Doctrine of Nositar a Socius (secondary rule)
Interpretation of Statutes (8 Marks) <i>(Be aware of the latin terms, what means what)</i>	2. Elements of a document / Interpretation of deeds and document - <b>VERY VERY Important for JAN 26 EXAMS</b>
	3. Marginal Notes or preamble or explanation or definitions in Internal Aids
	4. Rule of Literal Construction OR Reasonable construction or Beneficial construction
	5. Rule of Exceptional construction - <b>when may treated as shall and when shall treated as may is IMPORTANT</b>
	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)

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