

# **GUIDELINE ANSWERS**

## **EXECUTIVE PROGRAMME**

**DECEMBER 2022**

**MODULE 1**



**THE INSTITUTE OF  
Company Secretaries of India**  
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Phone : 41504464, 45349000, Fax : 011-24626727

# Icsi Professional Suggested Answers

**CS N.S. Zad**



## **Icsi Professional Suggested Answers:**

*Taxmann's CRACKER for Advanced Tax Laws (Paper 2 | Tax/ATL) – Covering past exam questions (topic-wise) & answers with ICSI practice manual questions, etc. | CS Professional | Dec. 2023 Exam* CA Pratik Neve, 2023-07-11 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the questions topic sub topic wise. Topic wise including Solved Paper June 2023 Suggested Answers o 500 Questions including Numerical Theory Questions o ICSI Practice Manual Questions Important Additional Questions from Past CA CMA Exams with Answers are provided Updated Amended Solutions o Income tax Solutions are provided as per Assessment Year 2023 24 o GST Customs Solutions are provided as per Finance Act 2022 Applicable Circulars Notifications Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from June 2021 onwards ICSI Study Material Chapter wise comparison The contents of this book are as follows Supply under GST Levy and Collection under GST Including Composition Levy Time of Supply Value of Supply under GST Input Tax Credit Registration under GST Documents Accounts and Records and Filing of Returns Payment of GST and Refunds under GST Assessment and Audit under GST Inspection Search Seizure and Arrest Penalties Demand and Recovery under GST Liability to pay GST in Certain Cases Advance Rulings under GST Appeals and Revisions Transitional Provisions Miscellaneous Place of Supply Zero Rated Supply i e Exports under GST UTGST Act GST Compensation to States Act 2017 Industry Specific Analysis Basic Concepts of Customs Law Valuation of Imports and Exports Warehousing Duty Drawbacks Baggage Advance Ruling Settlement Commission Demand Search Seizure Refunds Appellate Procedure Offences and Penalties Foreign Trade Policy to the Extent Relevant for Indirect Tax Law Corporate Tax Planning and Tax Management Taxation of Companies Taxation of Firms including LLP and Provisions of Alternate Minimum Tax U S 115JC of the Income tax Act 1961 Income Tax Implications on Specified Transactions Taxation of Non Residents General Anti Avoidance Rules GAAR Basics of International Tax Tax Treaties Unilateral and Bilateral Relief Sections 90 90A 91 of the Income tax Act 1961 Transfer Pricing Taxmann's CRACKER for Corporate Restructuring Insolvency Liquidation & Winding-Up (Paper 5 | CRILW) – Covering past exam questions (topic wise) & answers | CS Professional | Dec. 2023 Exam CA Prasad Vijay Bhat, CS Divya Bajpai, 2023-07-12 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the questions topic sub topic wise. Topic wise including Solved Paper CS Professional June 2023 Suggested Answers Arrangement of Questions Questions in each chapter are arranged sub topic wise Important Additional Questions with Answers are provided Marks Distribution Chapter wise marks distribution from June 2019 onwards Past Exam Trend Analysis from June 2019 onwards ICSI Study Material Chapter wise comparison with ICSI Study Material The contents of this book are as follows Part I Corporate Restructuring 50 Marks o Types of Corporate Restructuring o Financial Restructuring o Corporate Demerger o Acquisition of Company o Planning and Strategy o Process of Demerger and Acquisition o Documentation o Valuation of Business and Assets o Accounting Aspects of

Corporate Restructuring o Taxation and Stamp Duty Aspects o Competition Aspects o Regulatory Approvals o Appearance before NCLT NCLAT o Fast Track Mergers o Cross Border Mergers Part II Insolvency Liquidation 50 Marks o Insolvency Concepts o Petition for Corporate Insolvency Resolution Process o Role Function Duties of Insolvency Resolution Professional o Resolution Strategies o Committee of Creditors o Resolution Plan o Insolvency of Partnership Firms and Individuals o Fresh Start Process o SARFAESI Act Debt Recovery o Cross Border Insolvency o Liquidation after IRP o Voluntary Liquidation o Winding up by Tribunal o Pre Packaged Insolvency Resolution Process

**Taxmann's CRACKER for Corporate Restructuring Insolvency Liquidation & Winding-Up (Paper 5 | CRILW) - Covering past exam questions & answers | CS Professional | Old Syllabus | June 2024 Exam** CS N.S. Zad,CS Divya Bajpai,2024-02-16 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement It covers the questions topic sub topic wise Topic wise including Solved Paper CS Professional Dec 2023 Suggested Answers Arrangement of Questions Questions in each chapter are arranged sub topic wise Important Additional Questions with Answers are provided Marks Distribution Chapter wise marks distribution from June 2019 onwards Past Exam Trend Analysis from Dec 2021 onwards ICSI Study Material Comparison is provided chapter wise The contents of this book are as follows Part I Corporate Restructuring 50 Marks o Types of Corporate Restructuring o Financial Restructuring o Corporate Demerger o Acquisition of Company o Planning and Strategy o Process of Demerger and Acquisition o Documentation o Valuation of Business and Assets o Accounting Aspects of Corporate Restructuring o Taxation and Stamp Duty Aspects o Competition Aspects o Regulatory Approvals o Appearance before NCLT NCLAT o Fast Track Mergers o Cross Border Mergers Part II Insolvency Liquidation 50 Marks o Insolvency Concepts o Petition for Corporate Insolvency Resolution Process o Role Function Duties of Insolvency Resolution Professional o Resolution Strategies o Committee of Creditors o Resolution Plan o Insolvency of Partnership Firms and Individuals o Fresh Start Process o SARFAESI Act Debt Recovery o Cross Border Insolvency o Liquidation after IRP o Voluntary Liquidation o Winding up by Tribunal o Pre Packaged Insolvency Resolution Process

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Drafting and Conveyancing Relating to Various Deeds and Documents II Drafting and Conveyancing Relating to Various Deeds and Documents III Drafting and Conveyancing Relating to Various Deeds and Agreements IV Drafting of Agreements under the Companies Act Pleadings Art of Writing Opinions Appearances and Art of Advocacy Practical Exercise

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Adv. Ritika Godhwani, 2024-02-12 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement It covers the questions topic sub topic wise Topic wise including Solved Paper Dec 2023 Suggested Answers Arrangement of Questions Questions in each chapter are arranged sub topic wise Important Additional Questions with Answers are provided Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from Dec 2021 onwards ICSI Study Material Comparison is provided chapter wise Important Amendments for Examination is also covered The contents of this book are as follows Conceptual Framework of Corporate Governance Legislative Framework of Corporate Governance in India Board Effectiveness Board Processes through Secretarial Standards Board Committees Corporate Policies and Disclosure Accounting and Audit Related Issues Related Party Transactions and Vigil Mechanism Corporate Governance and Shareholder Rights Corporate Governance and Other Stakeholders Governance and Compliance Risk Corporate Governance Forums Risk Management Internal Control Reporting Ethics and Business CSR and Sustainability Anti Corruption and Anti Bribery Laws in India

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**Taxmann's CRACKER for Corporate Funding & Listings in Stock Exchanges (Paper 7 | Corporate Funding) - Covering past exam questions & answers | CS Professional | Old Syllabus | June 2024 Exam**

CS N.S. Zad, CS Divya Bajpai, 2024-02-15 This book is prepared exclusively for the Professional Level of Company Secretary

Examination requirement It covers the questions topic sub topic wise Topic wise including Solved Paper Dec 2023 Suggested Answers Arrangement of Questions Questions in each chapter are arranged sub topic wise Important Additional Questions with Answers are provided Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from Dec 2021 onwards ICSI Study Material Comparison is provided chapter wise The contents of this book are as follows Part A Corporate Funding 60 Marks o Indian Equity Public Funding o Real Estate Investment Trust o Infrastructure Investment Trust o Indian Equity Private Funding o Indian Equity Non Fund Based o Debt Funding Indian Fund Based Corporate Debt o Debt Funding Indian Fund Based Govt Debt Banking Finance o Debt Funding Indian Non Fund Based o Foreign Funding Instruments Institutions o Other Borrowing Tools o Non Convertible Redeemable Preference Shares o Securitization Part B Listing 40 Marks o Listing Indian Stock Exchanges o International Listing o Preparing a Company for an IPO and Governance Requirements o Documentation      Governance, Risk Management, Compliance & Ethics CS Professional December 2023 Attempt CS Anoop Jain 17th Revised Edition CS Anoop Jain,2023-07-03 Embark on an exhilarating voyage into the captivating realm of Governance Risk Management Compliance Ethics with the groundbreaking opus meticulously crafted by the esteemed author CS Anoop Jain This exceptional compendium meticulously tailored to align seamlessly with the latest and updated CS professional and ICSI syllabus for the December 2023 attempt presents a comprehensive panorama of knowledge providing you with the tools necessary to master this dynamic field Immerse yourself in the profound depths of the fully amended LODR Regulations 2015 unlocking the intricacies of corporate governance and the essential disclosure requirements Traverse the regulatory landscape governing listed entities gaining a comprehensive understanding of compliance practices that will enable you to navigate this complex arena with utmost precision Encompassing all facets of the ICSI module this comprehensive tome ensures a holistic comprehension of every nuance pertaining to Governance Risk Management Compliance Ethics From corporate governance principles to risk mitigation strategies from regulatory compliance to ethical practices this book equips you with the knowledge to navigate the multifaceted landscape of this critical discipline Transcend complexity with the aid of the book s simplified language and insightful chart analysis which bring intricate concepts to life in a manner that resonates with your intellect CS Anoop Jain s unwavering commitment to clarity and lucidity shines through every page enabling you to effortlessly grasp and apply the knowledge at hand Stay at the forefront of the ever evolving legal landscape with the book s meticulous integration of the latest amendments circulars rules regulations and notifications By incorporating the most up to date information this compendium ensures that you remain well informed and adept in the dynamic realm of governance risk management compliance and ethics Embark on an extraordinary intellectual odyssey with Governance Risk Management Compliance Ethics by the esteemed CS Anoop Jain Meticulously aligned with the latest and updated CS professional and ICSI syllabus this remarkable masterpiece serves as your compass in navigating the intricate tapestry of corporate governance and ethical

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Environmental Social Governance ESG Principles Practice CRACKER is an authoritative and exam focused companion designed specifically for CS Professional students preparing for the New Syllabus Group 1 Paper 1 This book consolidates fully solved previous exam questions systematic topic wise arrangements and comprehensive answers as per the latest legislative provisions and case laws enabling candidates to approach their examinations with confidence and conceptual clarity in ESG related domains The Present Publication is the 4th Edition for the Dec 2025 June 2026 Exams This book is authored by CS Ankush Bansal with the following noteworthy features Fully Solved Previous Exam Questions Incorporates detailed solutions to questions from past CS Professional exams reflecting the latest examination pattern Topic wise Arrangement All questions are systematically categorised for targeted revision and focused practice Updated as per Latest Laws Case Laws Every answer is meticulously updated in accordance with the latest statutory amendments regulatory requirements and relevant case laws Chapter wise Marks Distribution Trend Analysis Presents a clear picture of weightage and question patterns helping students prioritise high scoring areas Comparison with ICSI Study Material Facilitates quick cross referencing and ensures comprehensive coverage vis vis ICSI study resources Practice on Actual Exam Papers Includes solved papers for June 2024 December 2024 and June 2025 with model answers and detailed explanations Ideal for Revision and Self assessment Enables students to practice and self assess their preparation with actual exam papers and structured solutions Benchmark for Exam Readiness By aligning with recent exam trends students can benchmark their performance and focus efforts for maximum scoring The book is divided into three core parts comprehensively covering the CS Professional syllabus Part I Governance and Sustainability 65 Marks o Conceptual Framework of Corporate Governance o Legislative Framework of Corporate Governance in India o Board Effectiveness Building Better Boards o Board Processes through Secretarial Standards o Board Committees o Governance in Professionally Managed vs Promoter Driven Companies o Board Website Disclosures o Data Governance o Stakeholder Rights o Business Ethics Code of Conduct and Anti Bribery Measures o Board Accountability on ESG o Environmental Responsibilities Green Initiatives o Corporate Social Responsibility CSR o Governance Influencers o Empowerment of the Company Secretary Profession Part II Risk Management 20 Marks o Comprehensive coverage of Risk Management frameworks tools and practical applications as per exam trends Part III Environment Sustainability Reporting 15 Marks o Sustainability Audit and ESG Rating o Emerging Mandates from Government and Regulators o Integrated Reporting Frameworks including GRI and BRSR Business Responsibility Sustainability Reporting The structure of the book is as follows Chapter wise Marks Distribution Detailed tables and analysis show chapter wise marks distribution for June 2024 December 2024 and June 2025 exams with averages for strategic

preparation Previous Exam Trend Analysis Exam wise breakdown of questions their marks and question types facilitating focused revision on recurring and high weightage topics Chapter wise Comparison with Study Material Direct mapping to ICSI s chapters for comprehensive and efficient study Solved Papers with Suggested Answers Complete and updated solutions for the latest three exam attempts to familiarise students with the latest examination trends Logical Sequencing The content flows as per the ICSI syllabus and study material making navigation intuitive for revision Indian

Management ,1986 **Tax laws and practice** DR.VEENA SONI,2022-09-30 **The Management Accountant** ,2006

*The Chartered Accountant* ,1993 *Reproductive Endocrinology and Infertility* Douglas T. Carrell,C. Matthew Peterson,2010-03-23 Management of the modern reproductive endocrinology and infertility clinic has become very complex In addition to the medical and scientific aspects it is crucial that the modern director be aware of of incongruent fields such as marketing accounting management and regulatory issues Reproductive Endocrinology and Infertility Integrating Modern Clinical and Laboratory Practice was developed to assist the practicing reproductive endocrinologist and or laboratory director by providing an overview of relevant scientific medical and management issues in a single volume Experts in all pertinent areas present concise practical evidence based summaries of relevant topics producing a key resource for physicians and scientists engaged in this exciting field of medicine As novel technologies continue to amplify Reproductive Endocrinology and Infertility Integrating Modern Clinical and Laboratory Practice offers insight into development and imparts extra confidence to practitioners in handling the many demands presented by their work McGraw-Hill Specialty Review: Obstetrics & Gynecology: Cases, Questions, and Answers Ricardo Azziz,2006-12-28 Publisher s Note Products purchased from Third Party sellers are not guaranteed by the publisher for quality authenticity or access to any online entitlements included with the product The ultimate case based review of OB GYN ideal for exam prep and clinical reference 4 STAR DOODY S REVIEW In a busy field like obstetrics gynecology this book provides a useful review of relevant topics in vignette fashion It offers excellent references at the end of each vignette to more critically review topics as well Excellent for CREOGs or board review Doody s Review Service Using a unique vignette question format at the core of a case conference this one of a kind resource expertly explains clinical and educational concepts each selected for their relevance for clinical practice and preparation for any test you may face After a brief illustrated clinical presentation one or two figures per vignette the authors work through the diagnosis and management of a particular case answering questions as they go Supporting this real world bedside perspective are appropriate references for all of the evidence based answers plus brief explanations that call attention to key concepts and information Obstetrics Gynecology features 150 clinical vignettes in one convenient volume covering the full spectrum of OB GYN from postpartum mastitis and fetal heart rate monitoring to elective abortion to breast and cervical cancer 1000 questions and answers relating to each clinical vignette an easy to read evidence based study tool for review Study enhancing complete references that conveniently accompany answers to the clinical



vignette questions A streamlined easy access organization that includes sections on office management including general health and screening obstetrics gynecology reproductive endocrine and infertility gynecologic oncology and urogynecology And much more [College and Research Libraries](#) ,1959 Includes section Book reviews Mar 1940 *New Zealand Medical Journal* ,1996 *Lange Q;A Obstetrics ; Gynecology, Eighth Edition* Louis Vontver,2006-02-09 1000 BOARD TYPE QUESTIONS BUILD CONFIDENCE AND GET YOU READY IN THE LEAST POSSIBLE TIME No other book prepares you for the Ob Gyn shelf exam and Ob Gyn related questions on the USMLE Step 2 as efficiently and thoroughly as this one LANGE Q A Obstetrics Gynecology gives you 1000 USMLE format questions covering all subjects on the shelf exam and Ob Gyn sections of the USMLE Step 2 You also get correct answers to each question and detailed paragraph length explanations for answers right or wrong This review book in the popular LANGE Q A series offers unparalleled assistance for those preparing for the USMLE Step 2 and the Obstetrics Gynecology shelf exam Includes comprehensive Practice Test for accurate self assessment and simulation of the exam experience A TIME EFFECTIVE TUTOR FOR OBSTETRICS GYNECOLOGY SECTIONS ON THE USMLE STEP 2 AND THE SHELF EXAM LANGE Q A Obstetrics Gynecology is the most comprehensive authoritative and up to date review available This complete timely review helps you Build confidence with 1400 USMLE Step 2 type questions Evaluate your areas of strength and weakness Learn more in less time Review one subject at a time for focused attention where you need it most Use Q As to improve your recall of female reproductive anatomy histology and pathology embryology genetics and teratology Reinforce your knowledge of physiology of reproduction maternal physiology of pregnancy normal labor and delivery and abnormal labor and delivery Master material you need to know in surgical obstetrics newborn assessment and care and clinical endocrinology Update your understanding of contraception infertility gynecologic and breast oncology and other common gynecologic problems Be ready for any Ob Gyn topic on the actual exam Excel in the Ob Gyn clerkship using this review as a study guide [Taxmann's CRACKER for Setting Up of Business Entities & Closure \(Paper 3 | SUBEC\) - Covering past exam questions \(topic-wise\) & detailed answers | CS Executive | Old Syllabus | June 2024 Exam](#) CS N.S. Zad,2024-01-29 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions topic wise Topic wise including June 2023 Exam Suggested Answers Dec 2023 Exam Suggested Answers Most Amended Updated This book covers the latest applicable provisions and amendments under the Companies Act 2013 other relevant laws Marks Distribution Chapter wise marks distribution from June 2018 onwards Past Exam Trend Analysis from June 2021 onwards ICSI Study Material Comparison is provided Chapter wise The contents of this book are as follows Part A Setting up of Business 40 Marks o Choice of Business Organisations o Types of Companies o Charter Documents of Companies o Legal Status of Registered Company o Formation of LLP o Different Forms of Business Organizations Registrations o Formation Registration of NGOs o Financial Services Organizations its Registration Process o Startups its Registrations o Joint Ventures Collaboration Special Purpose Vehicles o Setting up of business outside

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**Taxmann's CRACKER for Strategic Management & Corporate Finance (Paper 5 | SMCF) - Covering past exam questions (topic-wise) & answers for CS Professional | New Syllabus | Dec. 2025/June 2026 Exams** CS N.S. Zad, CS Divya Bajpai, 2025-06-20 Strategic Management Corporate Finance CRACKER is a comprehensive exam oriented resource meticulously designed for CS Professional students appearing under the New Syllabus Group 2 Paper 5 The book is an all in one repository of fully solved previous exam papers curated in line with the latest examination trends and thoroughly updated in accordance with relevant provisions and case laws The Present Publication is the 3rd Edition for the Dec 2025 June 2026 Exams This book is authored by CS NS Zad and CS Divya Bajpai with the following noteworthy features Fully Solved Previous Exam Papers Incorporates complete up to date solutions for all past examination questions up to June 2025 ensuring alignment with the latest exam patterns Topic wise Arrangement Past exam questions are meticulously arranged chapter wise enabling targeted and effective practice Updated Amended Answers All solutions are drafted as per the latest legal provisions amendments and relevant case laws Chapter wise Marks Distribution In depth analysis of marks allocation across chapters helping aspirants identify high yield topics and trends Trend Analysis Detailed examination of previous exams to highlight recurring question types and areas of emphasis ICSI Study Material Comparison Chapter by chapter cross reference with the official ICSI Study Material for holistic coverage The book is divided into two comprehensive parts Part I Strategic Management o Introduction to Strategic Management o Analysing External Internal Environment o Business Policy Formulation of Functional Strategy o Strategic Analysis Planning o Competitive Positioning o Managing Multi Business Firm Analysing Strategic Edge Part II Corporate Finance o Sources of Corporate Funding o Raising of Funds from Equity Procedural Aspects Public Funding o Real Estate Investment Trusts o Infrastructure Investment Trusts o Raising of Funds Private Funding o Raising of Funds Non Fund Based o Overview of Listing Issuance of Securities in International Financial Services Centre o Raising of Funds from Debt Procedural Aspects o Foreign Funding Institutions o Foreign Funding Instruments Laws Procedures o Role of Intermediaries in Fund Raising o Project Evaluation Additional Inclusions o Solved Papers December 2024 June 2025 with suggested answers o Chapter wise Comparison with ICSI Study Material o Extensive trend analysis and marks distribution charts The structure of the book is as follows Logical Chapter Sequence Chapters are organised in a manner that mirrors the structure of the official ICSI syllabus facilitating seamless integration with regular study plans Chapter wise Segregation Every chapter begins with a list of past exam questions pertaining to that topic

followed by detailed updated solutions Tabular Data Analysis Includes clear tables for marks distribution and trend analysis assisting students in strategic planning of their studies Study Material Mapping Each chapter references its equivalent in the ICSI Study Material for ease of cross learning and comprehensive coverage Solved Papers Section Complete solutions for recent exam papers are provided at the end for hands on exam practice

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