

**MOCK TEST PAPER 1**

**FOUNDATION COURSE**

**PAPER 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING**

**SECTION A: BUSINESS LAWS**

**ANSWERS**

1. (i) **An invitation to offer is different from offer.** Quotations, menu cards, price tags, advertisements in newspaper for sale are not offer. These are merely invitations to public to make an offer. An invitation to offer is an act precedent to making an offer. Acceptance of an invitation to an offer does not result in the contract and only an offer emerges in the process of negotiation.

In the instant case, Rahul reaches to super market and selects a washing machine with a discounted price tag of ₹15000 but cashier denied to sale at discounted price by saying that discount is closed from today and request to make full payment. But Rahul insists to sale at discounted price.

On the basis of above provisions and facts, the price tag with washing machine was not offer. It is merely an invitation to offer. Hence, it is the Rahul who is making the offer not the super market. Cashier has right to reject the Rahul's offer. Therefore, Rahul cannot enforce cashier to sale at discounted price.

- (ii) According to Section 2(87) of Companies Act, 2013 "subsidiary company" in relation to any other company (that is to say the holding company), means a company in which the holding company—
- (i) controls the composition of the Board of Directors; or
  - (ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:

For the purposes of this section —

- (i) the composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;
- (ii) the expression "company" includes anybody corporate;

It is to be noted that Preference share capital will also be considered if preference shareholders have same voting rights as equity shareholders.

In the instant case, Ram Private Limited is having paid-up capital of ₹10 Crores in the form of 7,00,000 Equity Shares of ₹100 each and 3,00,000 Preference Shares of ₹100 each. Lakhan Private Limited is holding 3,00,000 Equity Shares and 3,00,000 Preference Shares in Ram Private Limited.

As in the given problem it is not clear that whether Preference Shares are having voting rights or not, it can be taken that there is no voting right with these shares. On the basis of provisions of Section 2(87) and facts of the given problem, Lakhan Private Limited is holding 3,00,000 Equity Shares of total equity paid up share capital of Ram Private Limited. Therefore, as Lakhan Private Limited does not exercises or controls more than one-half of the total voting power in Ram Private Limited, Ram Private Limited is not subsidiary of Lakhan Private Limited.

(iii) **Caveat Emptor:** In case of sale of goods, the doctrine 'Caveat Emptor' means 'let the buyer beware'. When sellers display their goods in the open market, it is for the buyers to make a proper selection or choice of the goods. If the goods turn out to be defective, he cannot hold the seller liable. The seller is in no way responsible for the bad selection of the buyer. The seller is not bound to disclose the defects in the goods which he is selling.

The doctrine of Caveat Emptor is subject to the following exceptions:

1. **Fitness as to quality or use:** Where the buyer makes known to the seller the particular purpose for which the goods are required, so as to show that he relies on the seller's skill or judgment and the goods are of a description which is in the course of seller's business to supply, it is the duty of the seller to supply such goods as are reasonably fit for that purpose [Section 16 (1) of the Sale of goods Act, 1930].
  2. **Goods purchased under patent or brand name:** In case where the goods are purchased under its patent name or brand name, there is no implied condition that the goods shall be fit for any particular purpose [Section 16(1)].
  3. **Goods sold by description:** Where the goods are sold by description there is an implied condition that the goods shall correspond with the description [Section 15]. If it is not so, then seller is responsible.
  4. **Goods of Merchantable Quality:** Where the goods are bought by description from a seller who deals in goods of that description there is an implied condition that the goods shall be of merchantable quality. The rule of Caveat Emptor is not applicable. But where the buyer has examined the goods, this rule shall apply if the defects were such which ought to have not been revealed by ordinary examination [Section 16(2)].
  5. **Sale by sample:** Where the goods are bought by sample, this rule of Caveat Emptor does not apply if the bulk does not correspond with the sample [Section 17].
  6. **Goods by sample as well as description:** Where the goods are bought by sample as well as description, the rule of Caveat Emptor is not applicable in case the goods do not correspond with both the sample and description or either of the condition [Section 15].
  7. **Trade Usage:** An implied warranty or condition as to quality or fitness for a particular purpose may be annexed by the usage of trade and if the seller deviates from that, this rule of Caveat Emptor is not applicable [Section 16(3)].
  8. **Seller actively conceals a defect or is guilty of fraud:** Where the seller sells the goods by making some misrepresentation or fraud and the buyer relies on it or when the seller actively conceals some defect in the goods so that the same could not be discovered by the buyer on a reasonable examination, then the rule of Caveat Emptor will not apply. In such a case the buyer has a right to avoid the contract and claim damages.
2. (i) An anticipatory breach of contract is a breach of contract occurring before the time fixed for performance has arrived. When the promisor refuses altogether to perform his promise and signifies his unwillingness even before the time for performance has arrived, it is called Anticipatory Breach. The law in this regard has very well summed up in **Frost v. Knight and Hochster v. DelaTour**.

**Section 39** of the Indian Contract Act deals with anticipatory breach of contract and provides as follows: "When a party to a contract has refused to perform or disable himself from performing, his promise in its entirety, the promisee may put an end to the contract, unless he has signified, but words or conduct, his acquiescence in its continuance."

**Effect of anticipatory breach:** The promisee is excused from performance or from further performance. Further he gets an option:

- (1) To either treat the contract as “rescinded and sue the other party for damages from breach of contract immediately without waiting until the due date of performance; or
  - (2) He may elect not to rescind but to treat the contract as still operative and wait for the time of performance and then hold the other party responsible for the consequences of non-performance. But in this case, he will keep the contract alive for the benefit of the other party as well as his own, and the guilty party, if he so decides on re-consideration, may still perform his part of the contract and can also take advantage of any supervening impossibility which may have the effect of discharging the contract.
- (ii) LLP is an alternative corporate business form that gives the benefits of limited liability of a company and the flexibility of a partnership.

**Limited Liability:** Every partner of a LLP is, for the purpose of the business of LLP, the agent of the LLP, but not of other partners (Section 26 of the LLP Act, 2008). The liability of the partners will be limited to their agreed contribution in the LLP, while the LLP itself will be liable for the full extent of its assets.

**Flexibility of a partnership:** The LLP allows its members the flexibility of organizing their internal structure as a partnership based on a mutually arrived agreement. The LLP form enables entrepreneurs, professionals and enterprises providing services of any kind or engaged in scientific and technical disciplines, to form commercially efficient vehicles suited to their requirements. Owing to flexibility in its structure and operation, the LLP is a suitable vehicle for small enterprises and for investment by venture capital.

3. (i)

Basis	Partnership	Joint Stock Company
<b>Legal status</b>	A firm is not legal entity i.e. it has no legal personality distinct from the personalities of its constituent members.	A company is a separate legal entity distinct from its members ( <i>Salomon v. Salomon</i> ).
<b>Agency</b>	In a firm, every partner is an agent of the other partners as well as of the firm.	In a company, a member is not an agent of the other members or of the company, his actions do not bind either.
<b>Distribution of profits</b>	The profits of the firm must be distributed among the partners according to the terms of the partnership deed.	There is no such compulsion to distribute its profits among its members. Some portion of the profits, but generally not the entire profit, become distributable among the shareholders only when dividends are declared.
<b>Extent of liability</b>	In a partnership, the liability of the partners is unlimited. This means that each partner is liable for debts of a firm incurred in the course of the business of the firm and these debts can be recovered from his private property, if the joint estate is insufficient to meet them wholly.	In a company limited by shares, the liability of a shareholder is limited to the amount, if any, unpaid on his shares, but in the case of a guarantee company, the liability is limited to the amount for which he has agreed to be liable. However, there may be companies where the liability of members is unlimited.
<b>Property</b>	The firm's property is that which is the “joint estate” of all the partners	In a company, its property is separate from that of its members

	as distinguished from the 'separate' estate of any of them and it does not belong to a body distinct in law from its members.	who can receive it back only in the form of dividends or refund of capital.
<b>Transfer of shares</b>	A share in a partnership cannot be transferred without the consent of all the partners.	In a company a shareholder may transfer his shares, subject to the provisions contained in its Articles. In the case of public limited companies whose shares are quoted on the stock exchange, the transfer is usually unrestricted.
<b>Management</b>	In the absence of an express agreement to the contrary, all the partners are entitled to participate in the management.	Members of a company are not entitled to take part in the management unless they are appointed as directors, in which case they may participate. Members, however, enjoy the right of attending general meeting and voting where they can decide certain questions such as election of directors, appointment of auditors, etc.
<b>Registration</b>	Registration is not compulsory in the case of partnership.	A company cannot come into existence unless it is registered under the Companies Act, 2013.
<b>Winding up</b>	A partnership firm can be dissolved at any time if all the partners agree.	A company, being a legal person is either wind up by the National Company Law Tribunal or its name is struck off by the Registrar of Companies.
<b>Number of membership</b>	According to section 464 of the Companies Act, 2013, the number of partners in any association shall not exceed 100. However, the Rule given under the Companies ( <i>Miscellaneous</i> ) Rules, 2014 restrict the present limit to 50.	A private company may have as many as 200 members but not less than two and a public company may have any number of members but not less than seven. A private Company can also be formed by one person known as one person Company.
<b>Duration of existence</b>	Unless there is a contract to the contrary, death, retirement or insolvency of a partner results in the dissolution of the firm.	A company enjoys a perpetual succession.

(ii) Section 27 of the Indian Contract Act, 1872 provides that any agreement that restrains a person from carrying on a lawful trade, profession or business is void agreement. However, there are certain exceptions to this rule. One of the statutory exceptions includes sale of Goodwill. The restraint as to sale of goodwill would be a valid restraint provided-

- (i) Where the restraint is to refrain from carrying on a similar business
- (ii) The restraint should be within the specified local limits
- (iii) The restraint should be not to carry on the similar business after sale of goodwill to the buyer for a price

- (iv) The restriction should be reasonable. Reasonableness of restriction will depend upon number of factors as considered by court.

In the given case, Rohan has sold the goodwill and there is restraint for not carrying on the same business of grocery store. However the restriction imposed on Rohan is unreasonable as he cannot carry similar business in whole of India for next 10 years. The restriction on restraint to similar kind of trade should be reasonable to make it a valid agreement. Therefore, Rohit cannot take any legal action against Rohan as the restriction is unreasonable as per Section 27 of Indian Contract Act, 1872. Hence, the agreement made between Rohan and Rohit in restraint of trade is void agreement.

4. (i) In the following cases, a non-owner can convey better title to the bona fide purchaser of goods for value.

(1) **Sale by a Mercantile Agent:** A sale made by a mercantile agent of the goods for document of title to goods would pass a good title to the buyer in the following circumstances; namely;

- (a) If he was in possession of the goods or documents with the consent of the owner;
- (b) If the sale was made by him when acting in the ordinary course of business as a mercantile agent; and
- (c) If the buyer had acted in good faith and has at the time of the contract of sale, no notice of the fact that the seller had no authority to sell (**Proviso to Section 27**).

**Mercantile Agent** means an agent having in the customary course of business as such agent authority either to sell goods, or to consign goods for the purposes of sale, or to buy goods, or to raise money on the security of goods [Section 2(9)].

(2) **Sale by one of the joint owners (Section 28):** If one of several joint owners of goods has the sole possession of them by permission of the co-owners, the property in the goods is transferred to any person who buys them from such joint owner in good faith and has not at the time of the contract of sale notice that the seller has no authority to sell.

(3) **Sale by a person in possession under voidable contract:** A buyer would acquire a good title to the goods sold to him by a seller who had obtained possession of the goods under a contract voidable on the ground of coercion, fraud, misrepresentation or undue influence provided that the contract had not been rescinded until the time of the sale (**Section 29**).

(4) **Sale by one who has already sold the goods but continues in possession thereof:** If a person has sold goods but continues to be in possession of them or of the documents of title to them, he may sell them to a third person, and if such person obtains the delivery thereof in good faith and without notice of the previous sale, he would have good title to them, although the property in the goods had passed to the first buyer earlier. A pledge or other disposition of the goods or documents of title by the seller in possession are equally valid [**Section 30(1)**].

(5) **Sale by buyer obtaining possession before the property in the goods has vested in him:** Where a buyer with the consent of the seller obtains possession of the goods before the property in them has passed to him, he may sell, pledge or otherwise dispose of the goods to a third person, and if such person obtains delivery of the goods in good faith and without notice of the lien or other right of the original seller in respect of the goods, he would get a good title to them [**Section 30(2)**].

However, a person in possession of goods under a 'hire-purchase' agreement which gives him only an option to buy is not covered within the section unless it amounts to a sale.

(6) **Effect of Estoppel:** Where the owner is estopped by the conduct from denying the seller's authority to sell, the transferee will get a good title as against the true owner. But before a good title by estoppel can be made, it must be shown that the true owner had actively

suffered or held out the other person in question as the true owner or as a person authorized to sell the goods.

(7) **Sale by an unpaid seller:** Where an unpaid seller who had exercised his right of lien or stoppage in transit resells the goods, the buyer acquires a good title to the goods as against the original buyer [**Section 54 (3)**].

(8) **Sale under the provisions of other Acts:**

(i) Sale by an Official Receiver or Liquidator of the Company will give the purchaser a valid title.

(ii) Purchase of goods from a finder of goods will get a valid title under circumstances [Section 169 of the Indian Contract Act, 1872]

(iii) A sale by pawnee can convey a good title to the buyer [Section 176 of the Indian Contract Act, 1872]

(ii) According to section 35 of the Indian Partnership Act, 1932, where under a contract between the partners, the firm is not dissolved by the death of a partner, the estate of a deceased partner is not liable for any act of the firm done after his death.

Further, in order that the estate of the deceased partner may be absolved from liability for the future obligations of the firm, it is not necessary to give any notice either to the public or the persons having dealings with the firm.

In the light of the facts of the case and provisions of law, since the delivery of furniture was made after Jay's death, his estate would not be liable for the debt of the firm. A suit for goods sold and delivered would not lie against the representatives of the deceased partner. This is because there was no debt due in respect of the goods in Jay's lifetime. He was already dead when the delivery of goods was made to the firm and also it is not necessary to give any notice either to the public or the persons having dealings with the firm on a death of a partner. So, the estate of the deceased partner may be absolved from liability for the future obligations of the firm.

5. (i) According to Section 15 of the Sale of Goods Act, 1930, whenever the goods are sold as per sample as well as by description, the implied condition is that the goods must correspond to both sample as well as description. In case the goods do not correspond to sample or description, the buyer has the right to repudiate the contract.

Further under Sale of Goods Act, 1930 when the buyer makes known to the seller the particular purpose for which the goods are required and he relies on his judgment and skill of the seller, it is the duty of the seller to supply such goods which are fit for that purpose.

In the given case, Mr. Q has informed to Mr. P that he wanted the washing machine for washing woollen clothes. However, the machine which was delivered by Mr. P was unfit for the purpose for which Mr. Q wanted the machine.

Based on the above provision and facts of case, we understand that there is breach of implied condition as to sample as well as description, therefore Mr. Q can either repudiate the contract or claim the refund of the price paid by him or he may require Mr. P to replace the washing machine with desired one.

(ii) The Memorandum of Association of company is in fact its charter; it defines its constitution and the scope of the powers of the company with which it has been established under the Act. It is the very foundation on which the whole edifice of the company is built.

**Object of registering a memorandum of association:**

- ◆ It contains the object for which the company is formed and therefore identifies the possible scope of its operations beyond which its actions cannot go.
- ◆ It enables shareholders, creditors and all those who deal with company to know what its powers are and what activities it can engage in.

A memorandum is a public document under Section 399 of the Companies Act, 2013. Consequently, every person entering into a contract with the company is presumed to have the knowledge of the conditions contained therein.

- ◆ The shareholders must know the purposes for which his money can be used by the company and what risks he is taking in making the investment.

A company cannot depart from the provisions contained in the memorandum however imperative may be the necessity for the departure. It cannot enter into a contract or engage in any trade or business, which is beyond the power confessed on it by the memorandum. If it does so, it would be ultra vires the company and void.

**Content of the memorandum:** The memorandum of a company shall state—

- (a) the name of the company (**Name Clause**) with the last word “Limited” in the case of a public limited company, or the last words “Private Limited” in the case of a private limited company. This clause is not applicable on the companies formed under section 8 of the Act.
- (b) the State in which the registered office of the company (**Registered Office clause**) is to be situated;
- (c) the objects for which the company is proposed to be incorporated and any matter considered necessary in furtherance thereof (**Object clause**);
- (d) the liability of members of the company (**Liability clause**), whether limited or unlimited,
- (e) the amount of authorized capital (**Capital Clause**) divided into share of fixed amounts and the number of shares with the subscribers to the memorandum have agreed to take, indicated opposite their names, which shall not be less than one share. A company not having share capital need not have this clause.
- (f) the desire of the subscribers to be formed into a company. The Memorandum shall conclude with the **association clause**. Every subscriber to the Memorandum shall take atleast one share, and shall write against his name, the number of shares taken by him.

#### 6. (i) **Coercion (Section 15)**

“Coercion’ is the committing, or threatening to commit, any act forbidden by the Indian Penal Code or the unlawful detaining, or threatening to detain any property, to the prejudice of any person whatever, with the intention of causing any person to enter into an agreement.”

**Effects of coercion under section 19 of Indian Contract Act, 1872**

- (i) Contract induced by coercion is voidable at the option of the party whose consent was so obtained.
- (ii) As to the consequences of the rescission of voidable contract, the party rescinding a void contract should, if he has received any benefit, thereunder from the other party to the contract, restore such benefit so far as may be applicable, to the person from whom it was received.
- (iii) A person to whom money has been paid or anything delivered under coercion must repay or return it. (Section 72)

- (ii) **Dissolution of Firm:** The Dissolution of Firm means the discontinuation of the jural relation existing between all the partners of the Firm. But when only one of the partners retires or

becomes incapacitated from acting as a partner due to death, insolvency or insanity, the partnership, i.e., the relationship between such a partner and other is dissolved, but the rest may decide to continue. In such cases, there is in practice, no dissolution of the firm. The particular partner goes out, but the remaining partners carry on the business of the Firm. In the case of dissolution of the firm, on the other hand, the whole firm is dissolved. The partnership terminates as between each and every partner of the firm.

**Dissolution of a Firm may take place (Section 39 - 44)**

- (a) as a result of any agreement between all the partners (i.e., dissolution by agreement);
  - (b) by the adjudication of all the partners, or of all the partners but one, as insolvent (i.e., compulsory dissolution);
  - (c) by the business of the Firm becoming unlawful (i.e., compulsory dissolution);
  - (d) subject to agreement between the parties, on the happening of certain contingencies, such as: (i) effluence of time; (ii) completion of the venture for which it was entered into; (iii) death of a partner; (iv) insolvency of a partner.
  - (e) by a partner giving notice of his intention to dissolve the firm, in case of partnership at will and the firm being dissolved as from the date mentioned in the notice, or if no date is mentioned, as from the date of the communication of the notice; and
  - (f) by intervention of court in case of: (i) a partner becoming the unsound mind; (ii) permanent incapacity of a partner to perform his duties as such; (iii) Misconduct of a partner affecting the business; (iv) willful or persistent breach of agreement by a partner; (v) transfer or sale of the whole interest of a partner; (vi) improbability of the business being carried on save at a loss; (vii) the court being satisfied on other equitable grounds that the firm should be dissolved.
- (iii) (a) **Perpetual Succession** – A company on incorporation becomes a separate legal entity. It is an artificial legal person and have perpetual succession which means even if all the members of a company die, the company still continues to exist. It has permanent existence.

In the instant case, five persons who were the only members of private company and they have died being drowned in the sea. The existence of a company is independent of the lives of its members. It has a perpetual succession. In this problem, the company will continue as a legal entity. The company's existence is in no way affected by the death of all its members.

- (b) **The statement given is incorrect.** A company is an artificial person as it is created by a process other than natural birth. It is legal or judicial as it is created by law. It is a person since it is clothed with all the rights of an individual. Further, the company being a separate legal entity can own property, have banking account, raise loans, incur liabilities and enter into contracts. Even members can contract with company, acquire right against it or incur liability to it. It can sue and be sued in its own name. It can do everything which any natural person can do except be sent to jail, take an oath, marry or practice a learned profession. Hence, it is a legal person in its own sense.

**PAPER 2: SECTION-B: BUSINESS CORRESPONDENCE AND REPORTING**

**ANSWERS**

1. (a) (a) (1) The trend has been towards an increased spending on apparel and footwear in rural households.
- (2) Higher social sector spending by the government will boost sustainable economic growth by reducing the burden of social expenditure on rural populace.
- (3) Option e
- (4) The moot points made by the Prime Minister and the Finance Minister are about increasing the government's spending on social schemes and targeted subsidies for the poor.
- (5) Option c
- (b) (i) The Tests of Life- the Plus Factors
  1. Importance of tests of life
    - 1.1. Illness & Suffering build Char.
    - 1.2. View disability +vely.
      - 1.2.1 Eg: boy with hunch-backed companion.
  2. Change of focus required:
    - 2.1 Sayings in hospital
      - 2.1.1 awaken one to universe amidst pain;
      - 2.1.2 prsnc. of God
    - 2.2. prsnc. of nether springs
      - 2.2.1 flow in ppl's hearts when
        - 2.2.1.1 reach rock bottom
        - 2.2.1.2 are guilt ridden
      - 2.2.2 make recovery possible
      - 2.2.3 Bring Peace &Patience
  3. Frs. of Destn.
    - 3.1. are Psychic &psychl.
    - 3.2. Cses : malice, hatred &hard headedness
  4. Frs. of Life
    - 4.1. Cses: Openness, peace& good heartedness
    - 4.2. rgnr. hope & joy
    - 4.3 triumphs when love overcomes fear
  5. Love: the plus factor
    - 5.1 builds char.
    - 5.2 creates bonds

- 5.3 has inf. Reach
- 6. Love & life
  - 6.1 signs everywhere
  - 6.2 help overcome setbacks
- 7. As a true seeker
  - 7.1 dft. Destv.ele.
  - 7.2 do not look at doom & gloom
  - 7.3 seek positivity &happ.

**Key:**

Char.: character

Ppl: people

+ly: positively

Frcs.: forces

cses.: causes

Destn.: destruction

Psychl.: psychological

Rgnr: regenerate

Inf.: infinite

Dft.: defeat

Destv.: destructive

Ele.: elements

Happ.: happiness

**(ii) Summary**

The tests of life like illness, suffering, pain and disability build character. The simple hearted have the ability to view them as signs of hope and the presence of God. Even in the midst of suffering there is God. The belief that amongst pain and suffering the universe is still beautiful and God present gives strength to overcome obstacles. One must realize there is an underlying human strength that emerges during troubles. This brings peace and patience. The forces of destruction can be overcome by the power of love.

2. (a) Chain network is the pattern of communication that follows the chain of command from the senior to junior. Communication starts from the top, like from the CEO, and works its way down to the different levels of employees.

Wheel and spoke network is the pattern of communication where in an organization there is single controlling authority who gives instructions directly from the leader and report back to him/her only.

Wheel and spoke network is only effective in small businesses and chain network is effective in large organization where there are many people who have different roles and responsibilities.

- (b) (i) Option d
  - (ii) Option d
  - (iii) The plants were being watered by me.
  - (iv) He told me to call him back later.
- (c) Human liberty defines liberalism. The concept of “free will” is exclusive to humans and gives us moral and political authority.

During the 1960s, liberalism was undergoing a crisis in the West. Contrasted with the chaos in liberalism, the illiberal system in the Soviet Union seemed to be flourishing. However, in a matter of two decades, it was the Soviet system that collapsed, while liberal democracy strengthened by adapting itself.

3. (a) Coherence in writing and speech refers to the logical bridge between words, sentences, and paragraphs. Main ideas and meaning can be difficult for the reader to follow if the writer jumps from one idea to another and uses contradictory words to express himself/herself. The key to coherence is sequentially organised and logically presented information which is easily understood. All content under the topic should be relevant, interconnected and present information in a flow.
- (b) (i) Option a
  - (ii) Option c
  - (iii) She is going to be loved by everyone.
  - (iv) My mother told me that she had had a headache the day before.

(c)

Oct 12, 20XX

The Manager (Purchase )  
ABC Enterprises Pvt. Ltd.  
G-70 Bharat Enclave  
New Delhi- 1100xx

Dear Ms.KC,

**Subject: Fee Proposal**

It was a pleasure speaking to you earlier today. We are grateful to you for reaching out to us.

XYZ Legal is a boutique law firm set up by me back in 2019. As required, I have attached a short profile of our Firm for your reference.

Further, based on our discussion I understand that you require our support in vetting a master services agreement proposed to be entered with one of your customer support service providers.

For this, we propose to charge a consolidated professional fee of INR 40,000 which includes vetting the Terms of Agreement and attending any calls/negotiations with the service providers. I hope that the above suits you.

Kindly contact in case of any further requirements/ clarifications.

Regards,

JM

Senior Associate

XYZ Legal

Xxxxxxxxxxxxx

4. (a) **Non-verbal Communication** is the process of communicating by sending and receiving wordless messages. These messages can aid verbal communication, convey thoughts and feelings contrary to the spoken words or express ideas and emotions on their own.

**Physical non-verbal communication: An individual's body language that is,** facial expressions, stances, gestures, , touches, and other physical signals constitute this type of communication.

- **Paralanguage:** The way you say something, more than the actual words used, reveal the intent of the message. The voice quality, intonation, pitch, stress, tone, and style of speaking, communicates approval, interest or the lack of it.
  - **Aesthetic communication: Art forms** such as dancing, painting, sculptor, music are also means of communication. They distinctly convey the ideas and thoughts of the artist.
  - **Appearance:** A well dressed and groomed person is presumed to be organised and methodical, whereas a sloppy or shabby person fails to make a favourable impression.
  - **Symbols** such as religious or status symbols.
- (b) (i) Option a  
(ii) The mistake has been made .  
(iii) Ria said that she was seeing her brother the following day.

(c) (i) Answer Hints:

1. Briefly discuss what people enjoy vis a vis challenges they face (especially women) about working from home.
2. No limit on work assignments/ no timings
3. Health issues due to lack of movement/confinement such as cervical pain, backache etc.
4. Struggle with social isolation and its impact
5. Cases of depression and anxiety across country
6. Professional relationship with colleagues/networking is effected
7. Chances of learning are reduced
8. Chance to be able to maintain work-life balance is zero
9. Out of sight, out of mind issues! – you might miss the opportunity because your senior doesn't remember you.
10. End with working in office is not easy but neither is working from home.

(ii) Answer Hints:

1. Follow newspaper report writing format
2. Discuss the announcement by government about reopening of schools
3. Discuss about briefing to teachers about handling students
4. Name the schools who are starting:
  - a. Classes that are starting officially
  - b. Dates/Schedules
  - c. Safety measure taken by them

- d. The action plan of students
  - 5. What school authorities have to say to parents
  - 6. What are parents concern.
  - 7. Commuting Problems
  - 8. Restricted Activities/Sports
  - 9. Hazards faced by board classes
    - Practicals sessions being conducted hurriedly
    - No extra classes
5. (a) Understanding *cultural aspects of communication* refers to having knowledge of different cultures in order to communicate effectively with cross culture people. Understanding various cultures in this era of globalisation is an absolute necessity as the existence of cultural differences between people from various countries, regions tribes and, religions, where words and symbols may be interpreted differently can result in communication barriers and miscommunications. Multinational companies offer special courses and documents to familiarise their staff with the culture of the country where they are based for work.

In addition, every organisation too has its own work culture. In fact, departments within the same company may also differ in their expectations, norms and ideologies. This can impact intra and inter organisational communication.

- (b) (i) Option b
- (ii) Option c
- (ii) She is helping my sister.
- (c) (i) Objective: 1st meeting of the HR Group on assessment of productivity in the 'work from home' model

Date: Oct xx, 20xx

Time: 11 AM

Location: Conference Room, 3<sup>rd</sup> Floor Main Building

Participants: Manager HR Ms. RK, Senior Executive HR Mr. MP, Manager Sales & Marketing Mr. PK, Senior Executive Sales & Marketing Ms. BM, Executive Sales and Marketing Mr. GS, Head Accounts CA. AD, Senior Executive Accounts Mr. SK.

#### Agenda

Items	Presenter
1. Assessment of the weekly report from the Sales &Marketing Department on Digital Marketing targets in view of the staff of 3 Content Designers working from home. <b>Annexure-I</b>	<b>Ms. BM</b>
2. Discussion on the application from Ms. ASD Executive, Accounts to continue to work from home for the next 3 months due to exigencies at home. <b>Annexure-II</b>	<b>Mr. MP</b>
3. Reopening the Noida Branch Office with flexible timings between 9AM to 7 PM subject to staff following staggered timings.	<b>Ms. RK</b>

<b>Annexure-III</b>	
4. Recruitment of staff in the Digital Marketing Team. <b>Annexure-IV</b>	<b>Mr. PK</b>
5. Salary overdue for staff due to non approval for 'work from home' <b>Annexure-V</b>	<b>CA. AD</b>

(ii) Cover Letter

To

Date: Oct 18, 20XX

Manager(HR)

ABC Consultants

3/6 Archana Arcade,

Tri Nagar

New Delhi.

Sir,

**Subject: Application for the post of Articled Assistant**

Greetings for the day ! I am writing this letter to express my interest in the position of Articled Assistant in your firm.

I qualified CA Intermediate both groups in the first attempt in July 2021. Thereafter, it took me some time to complete the mandatory ITT and Orientation programme.

I am looking for an opportunity in a prestigious firm like yours so that I am able to learn and grow as a professional. I am ready to present myself for a personal interview. I assure you that I shall work with utmost allegiance towards your firm.

My detailed resume is enclosed here with for your perusal. Looking forward to a positive response.

Best Regards, Rohit Varma

F-24, G Park

New Delhi 1100xx

Resume

Name: Rohit Varma

Address: F-24, G park

NewDelhi-1100XX

Email id: youremail@gmail.com

Mobile No.- +91 XXXXXXXX

**Objective**

I seek to join a firm where I can learn various aspects of the profession and use my skills and knowledge of MS Excel, MIS, Tally, and Taxation with GST.

I wish to contribute towards organizational goal through my technical skills, hard work and creativity.

**Academics**

Qualification	University/Board	Year of Passing	Score/Marks
B.Com	DU	Pursuing	

CA Intermediate	ICAI	2021	72%
CA Foundation	ICAI	2019	79%
XII	CBSE	2017-18	94%
X	CBSE	2015-16	92%

### **Skills**

MS-Office, Tally, Advance Excel, Payroll, MIS

Good analytical and decision making skills

### **Achievements**

- As captain of the school Basket-Ball team won 3 consecutive zonal inter- school championship matches
- Stood first in school in Maths Olympiad in class X.
- Stood second at the state level 'Sudoku' championship

### **Personal Details**

Father's Name:

Date of Birth:

Nationality:

### **Declaration**

I solemnly declare that all the above information is correct to the best of my knowledge and belief.

Date:

Rohit Varma

Signature