

MOCK TEST PAPER 1

FOUNDATION COURSE

PAPER 2 BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

PAPER A: BUSINESS LAWS

1. (i) As per section 43 of the Indian Contract Act, 1872, when two or more persons make a joint promise, the promisee may, in the absence of express agreement to the contrary, compel any one or more of such joint promisors to perform the whole of the promise.

Each of two or more joint promisors may compel every other joint promisor to contribute equally with himself to the performance of the promise, unless a contrary intention appears from the contract.

If any one of two or more joint promisors makes default in such contribution, the remaining joint promisors must bear the loss arising from such default in equal shares.

In the instant case, Krish, Kamyra and Ketan jointly promised to pay Rs. 6,00,000 to Dia. Kamyra become insolvent and her private assets are sufficient to pay 1/5 of her share of debts. Krish is compelled to pay the whole amount. Krish is entitled to receive Rs. 40,000 from Kamyra's estate, and Rs. 2,80,000 from Ketan.

- (ii) The House of Lords in *Salomon Vs. Salomon & Co. Ltd.* laid down that a company is a person distinct and separate from its members, and therefore, has an independent separate legal existence from its members who have constituted the company. But under certain circumstances the separate entity of the company may be ignored by the courts. When that happens, the courts ignore the corporate entity of the company and look behind the corporate façade and hold the persons in control of the management of its affairs liable for the acts of the company. Where a company is incorporated and formed by certain persons only for the purpose of evading taxes, the courts have discretion to disregard the corporate entity and tax the income in the hands of the appropriate assessee.

(1) The problem asked in the question is based upon the aforesaid facts. The three companies were formed by the assessee purely and simply as a means of avoiding tax and the companies were nothing more than the façade of the assessee himself. Therefore, the whole idea of Mr. Akbar was simply to split his income into three parts with a view to evade tax. No other business was done by the company.

(2) The legal personality of the three private companies may be disregarded because the companies were formed only to avoid tax liability. It carried no other business, but was created simply as a legal entity to ostensibly receive the dividend and interest and to hand them over to the assessee as pretended loans.

(iii) Difference between Condition and Warranty

- (i) A condition is a stipulation essential to the main purpose of the contract whereas a warranty is a stipulation collateral to the main purpose of the contract.
- (ii) Breach of condition gives rise to a right to treat the contract as repudiated whereas in case of breach of warranty, the aggrieved party can claim damage only.
- (iii) Breach of condition may be treated as breach of warranty whereas a breach of warranty cannot be treated as breach of condition.

According to Section 13 of the Sale of Goods Act, 1930 a breach of condition may be treated as breach of warranty in following circumstances:

- (i) Where a contract of sale is subject to any condition to be fulfilled by the seller, the buyer may waive the condition,
- (ii) Where the buyer elects to treat the breach of condition as breach of a warranty.
- (iii) Where the contract of sale is non-severable and the buyer has accepted the whole goods or any part thereof.
- (iv) Where the fulfillment of any condition or warranty is excused by law by reason of impossibility or otherwise.

2. (i) **Discharge of a Contract:**

A Contract may be discharged either by an act of parties or by an operation of law which may be enumerated as follows:

- (1) **Discharge by performance** which may be actual performance or attempted performance. Actual performance is said to have taken place, when each of the parties has done what he had agreed to do under the agreement. When the promisor offers to perform his obligation, but the promisee refuses to accept the performance, it amounts to attempted performance or tender.
 - (2) **Discharge by mutual agreement:** Section 62 of the Indian Contract Act, 1872 provides that if the parties to a contract agree to substitute a new contract for it or to refund or remit or alter it, the original contract need not to be performed. Novation, Rescission, Alteration and Remission are also the same ground of this nature.
 - (3) **Discharge by impossibility of performance:** The impossibility may exist from its initiation. Alternatively, it may be supervening impossibility which may take place owing to (a) unforeseen change in law (b) The destruction of subject matter (c) The non-existence or non-occurrence of particular state of things (d) the declaration of war (Section 56).
 - (4) **Discharge by lapse of time:** A contract should be performed within a specific period as prescribed in the Law of Limitation Act, 1963. If it is not performed the party is deprived of remedy at law.
 - (5) **Discharge by operation of law:** It may occur by death of the promisor, by insolvency etc.
 - (6) **Discharge by breach of contract:** Breach of contract may be actual breach of contract or anticipatory breach of contract. If one party defaults in performing his part of the contract on the due date, he is said to have committed breach thereof. When on the other hand, a person repudiates a contract before the stipulated time for its performance has arrived, he is deemed to have committed anticipatory breach. If one of the parties to a contract breaks the promise the party injured thereby, has not only a right of action for damages but he is also discharged from performing his part of the contract (Section 64).
 - (7) A promisee may dispense with or remit, wholly or in part, the performance of the promise made to him, or may extend the time for such performance or may accept instead of it any satisfaction he thinks fit. In other words, a contract may be discharged by remission. (Section 63).
 - (8) When a promisee neglects or refuses to afford the promisor reasonable facilities for the performance of the promise, the promisor is excused by such neglect or refusal (Section 67).
- (ii) **Circumstances in which LLP may be wound up by Tribunal (Section 64 of the LLP Act, 2008):** A LLP may be wound up by the Tribunal:
- (a) if the LLP decides that LLP be wound up by the Tribunal;

- (b) if, for a period of more than six months, the number of partners of the LLP is reduced below two;
- (c) if the LLP is unable to pay its debts;
- (d) if the LLP has acted against the interests of the sovereignty and integrity of India, the security of the State or public order;
- (e) if the LLP has made a default in filing with the Registrar the Statement of Account and Solvency or annual return for any five consecutive financial years; or
- (f) if the Tribunal is of the opinion that it is just and equitable that the LLP be wound up.

3. (i) (a) Rights which can be enjoyed by a minor partner:

- (i) A minor partner has a right to his agreed share of the profits and of the firm.
- (ii) He can have access to, inspect and copy the accounts of the firm.
- (iii) He can sue the partners for accounts or for payment of his share but only when severing his connection with the firm, and not otherwise.
- (iv) On attaining majority, he may within 6 months elect to become a partner or not to become a partner. If he elects to become a partner, then he is entitled to the share to which he was entitled as a minor. If he does not, then his share is not liable for any acts of the firm after the date of the public notice served to that effect.

(b) (1) Liabilities of a minor partner before attaining majority:

- (a) The liability of the minor is confined only to the extent of his share in the profits and the property of the firm.
- (b) Minor has no personal liability for the debts of the firm incurred during his minority.
- (c) Minor cannot be declared insolvent, but if the firm is declared insolvent his share in the firm vests in the Official Receiver/Assignee.

(2) Liabilities of a minor partner after attaining majority:

Within 6 months of his attaining majority or on his obtaining knowledge that he had been admitted to the benefits of partnership, whichever date is later, the minor partner has to decide whether he shall remain a partner or leave the firm.

Where he has elected not to become partner he may give public notice that he has elected not to become partner and such notice shall determine his position as regards the firm. If he fails to give such notice he shall become a partner in the firm on the expiry of the said six months.

- (ii) According to Section 17 of the Indian Contract Act, 1872, mere silence as to facts likely to affect the willingness of a person to enter into a contract is not fraud, unless the circumstances of the case are such that, regard being had to them, it is the duty of the person keeping silence to speak, or unless his silence is, in itself, equivalent to speech. Hence, in the instant case,
 - (i) This contract is valid since as per section 17 mere silence as to the facts likely to affect the willingness of a person to enter into a contract is not fraud. Here, it is not the duty of the seller to disclose defects.
 - (ii) This contract is not valid since as per section 17 it becomes P's duty to tell Q about the unsoundness of the horse because a fiduciary relationship exists between P and his daughter Q. Here, P's silence is equivalent to speech and hence amounts to fraud.
 - (iii) This contract is not valid since as per section 17, P's silence is equivalent to speech and hence amounts to fraud.

- (iii) In the instant case, the aggrieved party, in case of misrepresentation by the other party, can avoid or rescind the contract [Section 19, Indian Contract Act, 1872]. The aggrieved party loses the right to rescind the contract if he, after becoming aware of the misrepresentation, takes a benefit under the contract or in some way affirms it.

Accordingly, in the given case, Ram could not rescind the contract, as his acceptance to the offer of Shyam to bear 45% of the cost of repairs impliedly amount to final acceptance of the sale.

4. (i) The following are implied conditions in a contract of sale by sample in accordance with Section 17 of the Sale of Goods Act, 1930;
- (a) that the bulk shall correspond with the sample in quality;
 - (b) that the buyer shall have a reasonable opportunity of comparing the bulk with the sample.
 - (c) that the goods shall be free from any defect, rendering them unmerchantable, which would not be apparent on a reasonable examination of the sample.

Implied Warrants:

1. *Warranty as to undisturbed possession [Section 14(b)]*: An implied warranty that the buyer shall have and enjoy quiet possession of the goods. That is to say, if the buyer having got possession of the goods, is later on disturbed in his possession, he is entitled to sue the seller for the breach of the warranty.
 2. *Warranty as to non-existence of encumbrances [Section 14(c)]*: An implied warranty that the goods shall be free from any charge or encumbrance in favour of any third party not declared or known to the buyer before or at the time the contract is entered into.
 3. *Warranty as to quality or fitness by usage of trade [Section 16(3)]*. An implied warranty as to quality or fitness for a particular purpose may be annexed by the usage of trade.
 4. *Warranty to disclose dangerous nature of goods*: Where a person sells goods, knowing that the goods are inherently dangerous or they are likely to be dangerous to the buyer and that the buyer is ignorant of the danger, he must warn the buyer of the probable danger, otherwise he will be liable in damages.
- (ii) A partner may not be expelled from a firm by a majority of partners except in exercise, in good faith, of powers conferred by contract between the partners. It is, thus, essential that:
- (i) the power of expulsion must have existed in a contract between the partners;
 - (ii) the power has been exercised by a majority of the partners; and
 - (iii) it has been exercised in good faith.

If all these conditions are not present, the expulsion is not deemed to be in bonafide interest of the business of the firm.

The test of good faith as required under Section 33(1) includes three things:

- The expulsion must be in the interest of the partnership.
- The partner to be expelled is served with a notice.
- He is given an opportunity of being heard.

If a partner is otherwise expelled, the expulsion is null and void.

Thus, according to the test of good faith as required under Section 33(1), expulsion of Partner Y is not valid.

5. (i) (a) **Duty of the buyer according to the doctrine of “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.

Duty of the seller according to the doctrine of “Caveat Emptor”: The following exceptions to the Caveat Emptor are the duties of the seller:

1. Fitness as to quality or use
2. Goods purchased under patent or brand name
3. Goods sold by description
4. Goods of Merchantable Quality
5. Sale by sample
6. Goods by sample as well as description
7. Trade usage
8. Seller actively conceals a defect or is guilty of fraud

- (b) As Mr. Das has specifically mentioned that he required the wood which would be best suited for the purpose of making wooden doors and window frames but the seller supplied Mango tree wood which is most unsuitable for the purpose. Mr. Das is entitled to get the money back or the right kind of wood as required serving his purpose. It is the duty of the seller to supply such goods as are reasonably fit for the purpose mentioned by buyer. [Section 16(1) of the Sale of Goods Act, 1930]

(ii) **Doctrine of Indoor Management**

According to this doctrine, persons dealing with the company need not inquire whether internal proceedings relating to the contract are followed correctly, once they are satisfied that the transaction is in accordance with the memorandum and articles of association.

Stakeholders need not enquire whether the necessary meeting was convened and held properly or whether necessary resolution was passed properly. They are entitled to take it for granted that the company had gone through all these proceedings in a regular manner.

The doctrine helps to protect external members from the company and states that the people are entitled to presume that internal proceedings are as per documents submitted with the Registrar of Companies.

The doctrine of indoor management is opposite to the doctrine of constructive notice. Whereas the doctrine of constructive notice protects a company against outsiders, the doctrine of indoor management protects outsiders against the actions of a company. This doctrine also is a safeguard against the possibility of abusing the doctrine of constructive notice.

Exceptions to Doctrine of Indoor Management (Applicability of doctrine of constructive notice)

- (i) **Knowledge of irregularity:** In case an ‘outsider’ has actual knowledge of irregularity within the company, the benefit under the rule of indoor management would no longer be available. In fact, he/she may well be considered part of the irregularity.
- (ii) **Negligence:** If, with a minimum of effort, the irregularities within a company could be discovered, the benefit of the rule of indoor management would not apply. The protection of

the rule is also not available where the circumstances surrounding the contract are so suspicious as to invite inquiry, and the outsider dealing with the company does not make proper inquiry.

- (iii) **Forgery:** The rule does not apply where a person relies upon a document that turns out to be forged since nothing can validate forgery. A company can never be held bound for forgeries committed by its officers.

6. (i) **Effect of a Refusal of Party to Perform Promise**

According to Section 39, when a party to a contract has refused to perform, or disabled himself from performing his promise in its entirety, the promisee may put an end to the contract, unless he has signified, by words or conduct, his acquiescence in its continuance.

From language of Section 39 it is clear that in the case under consideration, the following two rights accrue to the aggrieved party, namely, (a) to terminate the contract; (b) to indicate by words or by conduct that he is interested in its continuance.

In case the promisee decides to continue the contract, he would not be entitled to put an end to the contract on this ground subsequently. In either case, the promisee would be able to claim damages that he suffers as a result on the breach.

- (ii) Under the English Law, the registration of firms is compulsory. Therefore, there is a penalty for non-registration of firms. But the Indian Partnership Act, 1932 does not make the registration of firms compulsory nor does it impose any penalty for non-registration. The registration of a partnership is optional and one partner cannot compel another partner to join in the registration of the firm. It is not essential that the firm should be registered from the very beginning.

However, **under Section 69**, non-registration of partnership gives rise to a number of disabilities which are as follows:

- (i) **No suit in a civil court by firm or other co-partners against third party:** The firm or any other person on its behalf cannot bring an action against the third party for breach of contract entered into by the firm, unless the firm is registered and the persons suing are or have been shown in the register of firms as partners in the firm.
 - (ii) **No relief to partners for set-off of claim:** If an action is brought against the firm by a third party, then neither the firm nor the partner can claim any set-off, if the suit be valued for more than ₹ 100 or pursue other proceedings to enforce the rights arising from any contract.
 - (iii) **Aggrieved partner cannot bring legal action against other partner or the firm:** A partner of an unregistered firm (or any other person on his behalf) is precluded from bringing legal action against the firm or any person alleged to be or to have been a partner in the firm.
 - (iv) **Third party can sue the firm:** In case of an unregistered firm, an action can be brought against the firm by a third party.
- (iii) Section 8 of the Companies Act, 2013 deals with the formation of companies which are formed to promote the charitable objects of commerce, art, science, education, sports etc. Such company intends to apply its profit in promoting its objects. Section 8 companies are registered by the Registrar only when a license is issued by the Central Government to them. Since, Alfa School was a Section 8 company and it had started violating the objects of its objective clause, hence in such a situation the following powers can be exercised by the Central Government:
 - (i) The Central Government may by order revoke the licence of the company where the company contravenes any of the requirements or the conditions of this sections subject to which a licence is issued or where the affairs of the company are conducted fraudulently, or violative of the objects of the company or prejudicial to public interest, and on revocation the

Registrar shall put 'Limited' or 'Private Limited' against the company's name in the register. But before such revocation, the Central Government must give it a written notice of its intention to revoke the licence and opportunity to be heard in the matter.

- (ii) Where a licence is revoked, the Central Government may, by order, if it is satisfied that it is essential in the public interest, direct that the company be wound up under this Act or amalgamated with another company registered under this section.

However, no such order shall be made unless the company is given a reasonable opportunity of being heard.

- (iii) Where a licence is revoked and where the Central Government is satisfied that it is essential in the public interest that the company registered under this section should be amalgamated with another company registered under this section and having similar objects, then, notwithstanding anything to the contrary contained in this Act, the Central Government may, by order, provide for such amalgamation to form a single company with such constitution, properties, powers, rights, interest, authorities and privileges and with such liabilities, duties and obligations as may be specified in the order.

PAPER 2: SECTION-B: BUSINESS CORRESPONDENCE AND REPORTING

ANSWERS

1. (a) 1. **d**
2. **c**
3. Dopamine gives one the feeling of pleasure and happiness.
4. PET scanner enabled the scientists to see if a radioactive substance simply circulated listeners' blood.
5. The experiment was conducted on eight music-lovers, who reported that listening to their favourite music gave them chills of pleasure.

(b) Notes

Sericulture in India (Heading)

1. Silk 'Queen of Textiles' characteristics
 - 1.1 Shine, light weight
 - 1.2 Affinity for dyes
 - 1.3 softness, durability
2. Economic importance of silk
 - 2.1 Provides livelihood
 - 2.2 Low capital intensive
 - 2.3 Offers socio economic dev. of weaker sections
 - 2.4 Employs 8.25 million including women
3. Silk prodn. In India
 - 3.1 Since 15th century
 - 3.2 Second largest producer in the world
 - 3.3 Prdcs. all five known varieties
 - 3.4 Major Silk producers:
 - 3.4.1 Karnataka, AP, Assam, WB , Jharkhand and TN
 - 3.4.2 NE prdcs.
 - 3.4.2.1 18% of total prdn.
 - 3.4.2.2 4 varieties except Tropical Tasar
4. Varieties prdcd. in India
 - 4.1 Mulberry
 - 4.1.1 Prdcd. in Karnataka, AP, Assam, WB
 - 4.1.2 71.8% of total prdn.
 - 4.2 Tropical Tasar & Oak Tasar
 - 4.2.1 9.9% of total prdn.
 - 4.3 Muga

- 4.3.1 Has unique yellow glitter
- 4.3.2 0.6% of total prdn.
- 4.4 Eri,
- 4.4.1 17.8% of total prdn.

Key used:

- Dev: development
- Prdcs.: produces
- Prodn.:production
- Prdcd:produced
- NE: North East
- AP: Andhra Pradesh
- WB: West Bengal
- TN: Tamil Nadu

Summary

Silk is considered the 'Queen of textiles' with its unique characteristics viz. softness, sheen, dyeability and durability. Sericulture is highly labour intensive, provides livelihood to almost 8.25 million people from the weaker sections in India including women. In India, sericulture dates back to 15th century and India is the second largest producer of silk and has the distinction of producing all the five varieties viz. Mulberry, Tropical tasar, Oak Tasar, Eri and Muga that has a distinctive yellow glitter. Major silk producing states are Karnataka, Andhra Pradesh, West Bengal and Assam that produce the Mulberry variety. Jharkhand and Tamil Nadu are also amongst major silk producers. The North East produces 4 varieties except the Tropical Tasar and contributes nearly 18% of the total silk production. In 2015-16 India produced about 71.8% of Mulberry, 17.8% of Eri, 9.9% of Tasar and 0.6% of Muga silk.

2. (a) A complete communication conveys all facts and information required by the recipient. It keeps in mind the receiver's intellect and attitude and conveys the message accordingly. A complete communication helps in building the company's reputation, aids in better decision making as all relevant and required information is available with the receiver.
- (b) (i) c
(ii) b
(iii) By whom is this mess being created?
(iv) Soni told Dhiraj that they would see him if he might come.
- (c) **Precis: Title Martin Luther King Junior: Icon of non-violence**

Martin Luther King Junior recalled an incident during an interview decades later, how he and his teacher were forced to vacate the seats and were cursed by the driver of the bus when a few white passengers had boarded. He confessed that he had never been angrier in his life. During his college days he channeled his emotion into non-violence as positive means of expressing his dissidence against the discrimination from the white community. He realized that hatred is destructive .While he grappled with his anger, he found a way to contain it and went on to become an icon of non-violence.

3. (a) Paralanguage: The way you say something, more than the actual words used, reveal the intent of the message, The voice quality, intonation, pitch, stress, emotion, tone, and style of speaking, communicates approval, interest or the lack of it.
- (b) (i) d
(ii) a
(iii) The official on duty was spoken to by her
(iv) He said that he hardly had time to attend any party.

Apr 3, 20XX

The Sales Manager

GHJ Printers

A-12, Netaji Nagar

New Delhi- 1100xx

Dear Sir,

Subject: Complaint for delay in delivery of Order No. XX/XX/XXXXXX

With reference to the subject, I would like to bring to your notice that the order was placed on March 15, 20XX, at the behest of Director HR. It was committed that the delivery of visiting cards will be made in a weeks' time. As on date, it has already been more than two weeks and the order has not been delivered yet.

The senior management is facing a lot of inconvenience during meetings with clients. You are hereby directed to deliver the order in the next two days positively else the order will be summarily cancelled.

Looking forward to immediate action in the matter.

ABC

Senior Manager(Administration)

BNM Solutions Pvt. Ltd.

- (c) (ii)

Dear Colleagues,

Subject: Meeting on fresh recruitments

Greetings! As you know that we need to hire fresh recruits in various departments as notified by the respective Head of Departments.

As desired by the management, we need to start the process in a month.

To discuss the modalities as well as macro and micro level details, we shall meet in the Meeting Room No. 3 on the first floor at 2 PM today.

Kindly make it convenient to attend.

Best Regards,

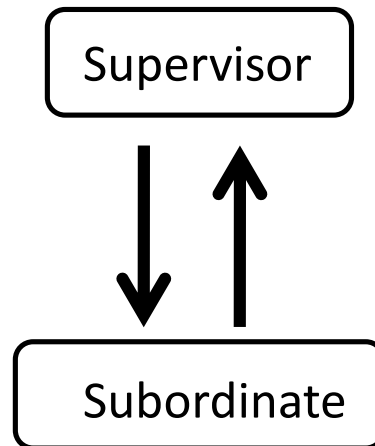
SPJ

Senior Manager, HR

QWE Consulting Pvt. Ltd.

4. (a) **Vertical Network:**

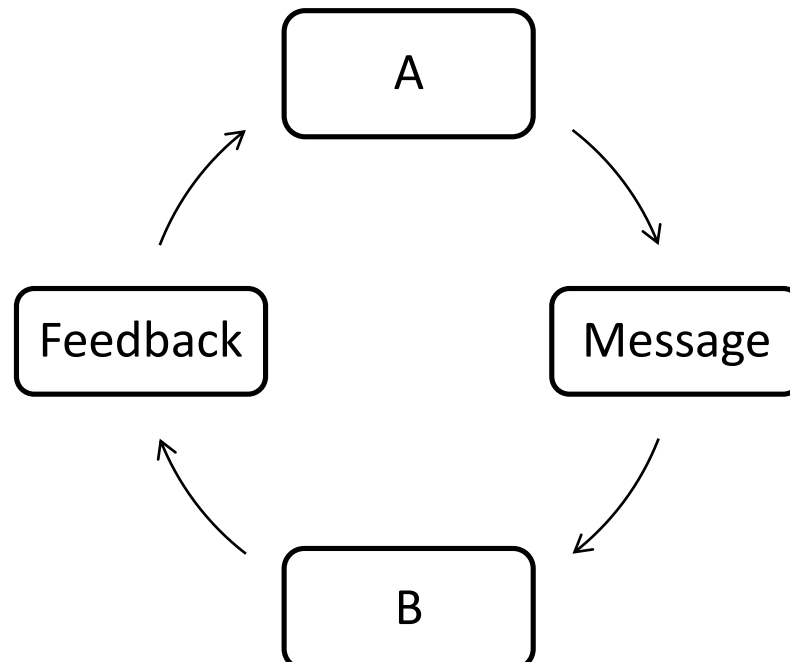
The vertical network is a formal network. It is usually between a higher ranking employee and a subordinate. In this two-way communication, immediate feedback is possible.



Vertical Network

2. **Circuit Network:**

When two persons communicate with each other sending messages and feedbacks, they form a communication circuit. Therefore it is known as circuit network. The two people interacting can be colleagues placed at the same hierarchical level in the organisation .



Circuit Network

- (b) (i) c
(ii) This mischief could not have been done by a child.
(iii) The young knight enquired which way the princess had gone.

(c) **Article Hints:**

- World class Health care readily available across India
- Specializes in prognosis, diagnosis, treatment and therapeutical care.
- India leading player in healthcare infrastructure, research, pharmaceuticals and post trauma care
- Hub of generic medicines, vaccines and hi-tech medical equipment.
- Affordable prices as compared to developed countries
- Experienced doctors and highly skilled medical staff
- Specialized care for serious diseases viz. cancers, complicated heart surgeries and rare transplants
- Special care facilities for infants, elderly and the differently abled
- Easy visa norms
- Affordable cost of living for a prolonged stay

Report Hints:

- Facilities for the elderly
 - Spacious rooms single and twin sharing
 - Lush green lawns
 - Attendants provided for the needy
 - Recreational facilities
 - Special yoga classes
 - Monthly health check-ups, vaccination for Covid done
 - Picnic trips
 - Complete Covid care including quarantine facility and medication
- Interaction with staff and occupants
 - Dedicated staff
 - Homely environment
 - Get love, care and affection
 - Share experiences
 - Playing cricket with the elderly
 - Joy of living life to the fullest

5. (a) **Emotional barriers:** Your emotions sometimes affect your communication. Negative such as anger, fear of criticism or ridicule, mistrust, suspicion, jealousy, anxiety play with our minds and affect our communication ability and quality. If we are upset and disturbed, we cannot pass on or receive information appropriately and objectively. Once we overcome our emotions, we can

communicate rationally.

Attitude barriers- Our attitudes can affect communication, especially in a formal setup. If we are proactive and self-motivated, we will communicate promptly owning complete responsibility of the repercussions. Whereas, if we are dissatisfied, disgruntled, shy, introvert or lazy in our approach, we will delay, hesitate in taking the initiative, or refuse to communicate. Correcting our attitude can certainly improve our communication.

Perception Barriers- Each one of us perceives the world differently and this causes problems in communicating. The same communication is interpreted differently once our perception about others changes. We can avoid miscommunications and misunderstandings by changing our perception.

- (b) (i) d
(ii) b
(iii) She said that she didn't know the way and asked me if I did.

(c) **Minutes of the Meeting**

Participants in attendance: Senior Manager Accounts, IT head, IT Executive, Senior Executives (supervisors) Manager Client Relations

Date: April 3, 20xx

Meeting started at 11: 00 am.

Mr. ST, Senior Manager Accounts informed the agenda of the meeting i.e making arrangements to facilitate work from home and preparing a roster for others to attend office thrice a week.

Mr. RR, Mr. SD and Mr. MP Senior Executives presented details of their subordinate staff including their address and mode of transport (own or public)

Mr. ST asked Mr. RR, Mr. SD and Mr. MP to

- Prepare a roster for staff residing within 5 km radius from the office
- Circulate the same amongst staff members
- Plan a regular reporting system through mails and Whats App Groups about critical tasks
- Regular virtual meetings with the staff on Bluejeans/ Zoom
- Send a mail asking their staff to request for Laptops and plug-in internet devices OR They may carry their desktops home with prior approval from the IT section.
- Contact Mr. DR IT Executive, to assist them to remotely access their office desktop from their laptops from home in case of any exigency.

Mr. ST asked Mr. RV IT Head to procure at least 20 laptops with internet plug-ins to be given to the staff. Mr. RV to report to Mr.ST in 3 days.

Mr. ST asked Mr. TR Manager Client Relations, to prepare a list of deliverables to various clients and to share complete details regarding outstanding payment to be received.

Mr. ST delivered vote of thanks.

ATR to be submitted by **Mr. RR, Mr SD and Mr. MP, Mr. RV and Mr. TR to Mr. ST by April 7, 20xx**

Group to again meet virtually on April 8, 20xx at same time.

or

Cover Letter

To

Date: Apr 3, 20XX

Manager (HR)

ASD Consultants

A-12/3, Sham Nagar

New Delhi 1100xx

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 have qualified CA Intermediate Group-1 in January 2021. Right now, I am looking for an opportunity in a prestigious firm like yours so that I can learn different aspects of the profession and make a worthy contribution.

I am ready to present myself for a personal interaction as per your convenience. I assure you that I shall work with utmost allegiance to your firm.

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

Best Regards,

XXX

C-12,

S. Enclave,

New Delhi-1100xx

Resume

Name: XXX

Address: C-12, S. Enclave,

New Delhi-1100xx

Email id: XXX@gmail.com

Mobile No.- +91 XXXXXXXX

Objective

- I seek to join a firm where I can learn various aspects of 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 initiative.

Academics

Qualification	University/Board	Year of Passing	Score/Marks
B.Com	DU	Pursuing	
CA Intermediate Group-1	ICAI	Feb 2021	66%
CA Foundation	ICAI	2020	72%
XII	CBSE	2019	93%
X	CBSE	2017	90%

Skills

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

Good analytical and decision making skills

Achievements

- As captain of the school cricket team won 2 consecutive zonal inter- school championship trophy
- Part of the team that won the third prize at the national inter-school quiz contest organized by Ministry of Education and HR in 2019.

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:

XXX,

Signature