

PAPER – 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

PART – I: The Limited Liability Act, 2008 has been amended through the Limited Liability Partnership (Amendment) Act, 2021 dated 13th August, 2021. The following are the amendments w.e.f. 1st April, 2022.

Earlier provision	New provision
-	Throughout the Limited Liability Partnership Act, 2008, for the words and figures “the Companies Act, 1956” wherever they occur, the words and figures “the Companies Act, 2013” shall be substituted.
Body Corporate [(Section 2(d))]: It means a company as defined in section 3 of the Companies Act, 1956 and includes— (i) a LLP registered under this Act; (ii) a LLP incorporated outside India; and (iii) a company incorporated outside India, but does not include— (i) a corporation sole; (ii) a co-operative society registered under any law for the time being in force; and (iii) any other body corporate (not being a company as defined in section 3 of the Companies Act, 1956 or a limited liability partnership as defined in this Act), which the Central Government may, by notification in the Official Gazette, specify in this behalf.	Body Corporate [(Section 2(d))]: It means a company as defined in clause (20) of section 2 of the Companies Act, 2013 and includes (i) a limited liability partnership registered under this Act; (ii) a limited liability partnership incorporated outside India; and (iii) a company incorporated outside India, but does not include (i) a corporation sole; (ii) a co-operative society registered under any law for the time being in force; and (iii) any other body corporate (not being a company as defined in clause (20) of section 2 of the Companies Act, 2013 or a limited liability partnership as defined in this Act), which the Central Government may, by notification in the Official Gazette, specify in this behalf.
Business [Section 2(e)]: “Business” includes every trade, profession, service and occupation.	Business [Section 2(e)]: “Business” includes every trade, profession, service and occupation except any activity which the Central Government may, by notification, exclude.

Newly inserted	“Small limited liability partnership [Section 2(ta)]: It means a limited liability partnership— (i) the contribution of which, does not exceed twenty-five lakh rupees or such higher amount, not exceeding five crore rupees, as may be prescribed; and (ii) the turnover of which, as per the Statement of Accounts and Solvency for the immediately preceding financial year, does not exceed forty lakh rupees or such higher amount, not exceeding fifty crore rupees, as may be prescribed; or (iii) which meets such other requirements as may be prescribed, and fulfils such terms and conditions as may be prescribed;
Designated partners (Section 7): (i) Every LLP shall have at least two designated partners who are individuals and at least one of them shall be a resident in India. (ii) If in LLP, all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such LLP or nominees of such bodies corporate shall act as designated partners. (iii) <i>Resident in India:</i> For the purposes of this section, the term “resident in India” means a person who has stayed in India for a period of not less than 182 days during the immediately preceding one year.	Designated partners (Section 7) (1) Every limited liability partnership shall have at least two designated partners who are individuals and at least one of them shall be a resident in India: Provided that in case of a limited liability partnership in which all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such limited liability partnership or nominees of such bodies corporate shall act as designated partners. Explanation. For the purposes of this section, the term resident in India means a person who has stayed in India for a period of not less than one hundred and twenty days during the financial year. (2) Subject to the provisions of sub-section (1), (i) if the incorporation document

	(a) specifies who are to be designated partners, such persons shall be designated partners on incorporation; or (b) states that each of the partners from time to time of limited liability partnership is to be designated partner, every partner shall be a designated partner; (ii) any partner may become a designated partner by and in accordance with the limited liability partnership agreement and a partner may cease to be a designated partner in accordance with limited liability partnership agreement. (3) An individual shall not become a designated partner in any limited liability partnership unless he has given his prior consent to act as such to the limited liability partnership in such form and manner as may be prescribed. (4) Every limited liability partnership shall file with the Registrar the particulars of every individual who has given his consent to act as designated partner in such form and manner as may be prescribed within thirty days of his appointment. (5) An individual eligible to be a designated partner shall satisfy such conditions and requirements as may be prescribed. (6) Every designated partner of a limited liability partnership shall obtain a Designated Partners Identification Number (DPIN) from the Central Government and the provisions of sections 153 to 159 (both inclusive) of the Companies Act, 2013 shall apply <i>mutatis mutandis</i> for the said purpose.
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Registered office of LLP and change therein (Section 13): (1) Every LLP shall have a registered office to which all communications and notices may be addressed and where they shall be received. (2) A document may be served on a LLP or a partner or designated partner thereof by sending it by post under a certificate of posting or by registered post or by any other manner, as may be prescribed, at the registered office and any other address specifically declared by the LLP for the purpose in such form and manner as may be prescribed. (3) A LLP may change the place of its registered office and file the notice of such change with the Registrar in such form and manner and subject to such conditions as may be prescribed and any such change shall take effect only upon such filing. (4) If the LLP contravenes any provisions of this section, the LLP and its every partner shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000.	Registered office of LLP and change therein (Section 13): (1) Every limited liability partnership shall have a registered office to which all communications and notices may be addressed and where they shall be received. (2) A document may be served on a limited liability partnership or a partner or designated partner thereof by sending it by post under a certificate of posting or by registered post or by any other manner, as may be prescribed, at the registered office and any other address specifically declared by the limited liability partnership for the purpose in such form and manner as may be prescribed. (3) A limited liability partnership may change the place of its registered office and file the notice of such change with the Registrar in such form and manner and subject to such conditions as may be prescribed and any such change shall take effect only upon such filing. (4) If any default is made in complying with the requirements of this section, the limited liability partnership and its every partner shall be liable to a penalty of five hundred rupees for each day during which the default continues, subject to a maximum of fifty thousand rupees for the limited liability partnership and its every partner.
Name (Section 15): (1) Every limited liability partnership shall have either the words "limited liability partnership" or the acronym "LLP" as the last words of its name.	Name (Section 15): (1) Every limited liability partnership shall have either the words limited liability partnership or the acronym LLP as the last words of its name.

(2) No LLP shall be registered by a name which, in the opinion of the Central Government is— (a) undesirable; or (b) identical or too nearly resembles to that of any other partnership firm or LLP or body corporate or a registered trade mark, or a trade mark which is the subject matter of an application for registration of any other person under the Trade Marks Act, 1999.	(2) No limited liability partnership shall be registered by a name which, in the opinion of the Central Government is (a) undesirable; or (b) identical or too nearly resembles to that of any other limited liability partnership or a company or a registered trade mark of any other person under the Trade Marks Act, 1999.
Change of name of LLP (Section 17): (1) Notwithstanding anything contained in sections 15 and 16, where the Central Government is satisfied that a LLP has been registered (whether through inadvertence or otherwise and whether originally or by a change of name) under a name which — (a) is a name referred to in sub-section (2) of section 15; or (b) is identical with or too nearly resembles the name of any other LLP or body corporate or other name as to be likely to be mistaken for it, the Central Government may direct such LLP to change its name, and the LLP shall comply with the said direction within 3 months after the date of the direction or such longer period as the Central Government may allow. (2) (i) Any LLP which fails to comply with a direction given under sub-section (1) shall be punishable with fine which shall not be less	Change of name of LLP (Section 17): (1) Notwithstanding anything contained in sections 15 and 16, if through inadvertence or otherwise, a limited liability partnership, on its first registration or on its registration by a new body corporate, its registered name;">name, is registered by a name which is identical with or too nearly resembles to— (a) that of any other limited liability partnership or a company; or (b) a registered trade mark of a proprietor under the Trade Marks Act, 1999, as is likely to be mistaken for it, then on an application of such limited liability partnership or proprietor referred to in clauses (a) and (b) respectively or a company, the Central Government may direct that such limited liability partnership to change its name or new name within a period of three months from the date of issue of such direction: Provided that an application of the proprietor of the registered trade marks shall be maintainable within a

than ₹ 10,000 but which may extend to ₹ 5 Lakhs. (ii) The designated partner of such LLP shall be punishable with fine which shall not be less than ₹ 10,000 but which may extend to ₹ 1 Lakh.	period of three years from the date of incorporation or registration or change of name of the limited liability partnership under this Act. (2) Where a limited liability partnership changes its name or obtains a new name under sub-section (1), it shall within a period of fifteen days from the date of such change, give notice of the change to Registrar along with the order of the Central Government, who shall carry out necessary changes in the certificate of incorporation and within thirty days of such change in the certificate of incorporation, such limited liability partnership shall change its name in the limited liability partnership agreement. (3) If the limited liability partnership is in default in complying with any direction given under sub-section (1), the Central Government shall allot a new name to the limited liability partnership in such manner as may be prescribed and the Registrar shall enter the new name in the register of limited liability partnerships in place of the old name and issue a fresh certificate of incorporation with new name, which the limited liability partnership shall use thereafter: Provided that nothing contained in this sub-section shall prevent a limited liability partnership from subsequently changing its name in accordance with the provisions of section 16.
Registration of changes in partners (Section 25): (1) Every partner shall inform the LLP of any change in his name or address	Registration of changes in partners (Section 25): (1) Every partner shall inform the limited liability partnership of any change in his

within a period of 15 days of such change. (2) A LLP shall— (a) where a person becomes or ceases to be a partner, file a notice with the Registrar within 30 days from the date he becomes or ceases to be a partner; and (b) where there is any change in the name or address of a partner, file a notice with the Registrar within 30 days of such change. (3) A notice filed with the Registrar under sub-section (2)— (a) shall be in such form and accompanied by such fees as may be prescribed; (b) shall be signed by the designated partner of the LLP and authenticated in a manner as may be prescribed; and (c) if it relates to an incoming partner, shall contain a statement by such partner that he consents to becoming a partner, signed by him and authenticated in the manner as may be prescribed. (4) If the LLP contravenes the provisions of sub-section (2), the LLP and every designated partner of the LLP shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000. (5) If any partner contravenes the provisions of sub-section (1), such partner shall be punishable with fine which shall not be less than ₹ 2,000 but which may extend to ₹ 25,000. (6) Any person who ceases to be a partner of a LLP may himself file with	name or address within a period of fifteen days of such change. (2) A limited liability partnership shall (a) where a person becomes or ceases to be a partner, file a notice with the Registrar within thirty days from the date he becomes or ceases to be a partner; and (b) where there is any change in the name or address of a partner, file a notice with the Registrar within thirty days of such change. (3) A notice filed with the Registrar under sub-section (2) (a) shall be in such form and accompanied by such fees as may be prescribed; (b) shall be signed by the designated partner of the limited liability partnership and authenticated in a manner as may be prescribed; and (c) if it relates to an incoming partner, shall contain a statement by such partner that he consents to becoming a partner, signed by him and authenticated in the manner as may be prescribed. (4) If the limited liability partnership contravenes the provisions of sub-section (2), the limited liability partnership and its every designated partner shall be liable to a penalty of ten thousand rupees. (5) If the contravention referred to in sub-section (1) is made by any partner of the limited liability partnership, such partner shall be liable to a penalty of ten thousand rupees. (6) Any person who ceases to be a partner of a limited liability partnership may himself file with the Registrar the notice referred to in sub-section (3) if he has
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the Registrar the notice referred to in sub-section (3) if he has reasonable cause to believe that the LLP may not file the notice with the Registrar and in case of any such notice filed by a partner, the Registrar shall obtain a confirmation to this effect from the LLP unless the LLP has also filed such notice. However, where no confirmation is given by the LLP within 15 days, the registrar shall register the notice made by a person ceasing to be a partner under this section.	reasonable cause to believe that the limited liability partnership may not file the notice with the Registrar and in case of any such notice filed by a partner, the Registrar shall obtain a confirmation to this effect from the limited liability partnership unless the limited liability partnership has also filed such notice: Provided that where no confirmation is given by the limited liability partnership within fifteen days, the Registrar shall register the notice made by a person ceasing to be a partner under this section.
Unlimited liability in case of fraud (Section 30): (1) In case of fraud: • In the event of an act carried out by a LLP, or any of its partners, • with intent to defraud creditors of the LLP or any other person, or for any fraudulent purpose, • the liability of the LLP and partners who acted with intent to defraud creditors or for any fraudulent purpose • shall be unlimited for all or any of the debts or other liabilities of the LLP. However, in case any such act is carried out by a partner, the LLP is liable to the same extent as the partner unless it is established by the LLP that such act was without the knowledge or the authority of the LLP. (2) Where any business is carried on with such intent or for such purpose as mentioned in sub-section (1), every person who was knowingly a party to the carrying on of the business in the	Unlimited liability in case of fraud (Section 30): (1) In the event of an act carried out by a limited liability partnership, or any of its partners, with intent to defraud creditors of the limited liability partnership or any other person, or for any fraudulent purpose, the liability of the limited liability partnership and partners who acted with intent to defraud creditors or for any fraudulent purpose shall be unlimited for all or any of the debts or other liabilities of the limited liability partnership: Provided that in case any such act is carried out by a partner, the limited liability partnership is liable to the same extent as the partner unless it is established by the limited liability partnership that such act was without the knowledge or the authority of the limited liability partnership. (2) Where any business is carried on with such intent or for such purpose as mentioned in sub-section (1), every person who was knowingly a party to the carrying on of the business in the manner aforesaid shall be punishable with imprisonment for a term which may

manner aforesaid shall be punishable with • imprisonment for a term which may extend to 2 years and • with fine which shall not be less than ₹ 50,000 but which may extend to ₹ 5 Lakhs. (3) Where a LLP or any partner or designated partner or employee of such LLP has conducted the affairs of the LLP in a fraudulent manner, then without prejudice to any criminal proceedings which may arise under any law for the time being in force, the LLP and any such partner or designated partner or employee shall be liable to pay compensation to any person who has suffered any loss or damage by reason of such conduct. However, such LLP shall not be liable if any such partner or designated partner or employee has acted fraudulently without knowledge of the LLP.	extend to five years and with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees. (3) Where a limited liability partnership or any partner or designated partner or employee of such limited liability partnership has conducted the affairs of the limited liability partnership in a fraudulent manner, then without prejudice to any criminal proceedings which may arise under any law for the time being in force, the limited liability partnership and any such partner or designated partner or employee shall be liable to pay compensation to any person who has suffered any loss or damage by reason of such conduct: Provided that such limited liability partnership shall not be liable if any such partner or designated partner or employee has acted fraudulently without knowledge of the limited liability partnership.
Maintenance of books of account, other records and audit, etc. (Section 34): (1) Proper Books of account: • The LLP shall maintain such proper books of account as may be prescribed • relating to its affairs for each year of its existence • on cash basis or accrual basis and • according to double entry system of accounting and • shall maintain the same at its registered office • for such period as may be prescribed.	Maintenance of books of account, other records and audit, etc. (Section 34): (1) The limited liability partnership shall maintain such proper books of account as may be prescribed relating to its affairs for each year of its existence on cash basis or accrual basis and according to double entry system of accounting and shall maintain the same at its registered office for such period as may be prescribed. (2) Every limited liability partnership shall, within a period of six months from the end of each financial year, prepare a Statement of Account and Solvency for the said financial year as at the last day of the said financial year in such form as may be prescribed, and such statement

(2) Statement of Account and Solvency: • Every LLP shall, • within a period of 6 months from the end of each financial year, • prepare a Statement of Account and Solvency • for the said financial year as at the last day of the said financial year • in such form as may be prescribed, and • such statement shall be signed by the designated partners of the LLP. (3) Every LLP shall file within the prescribed time, the Statement of Account and Solvency prepared pursuant to sub-section (2) with the Registrar every year in such form and manner and accompanied by such fees as may be prescribed. (4) The accounts of LLP shall be audited in accordance with such rules as may be prescribed. However, the Central Government may, by notification in the Official Gazette, exempt any class or classes of LLP from the requirements of this sub-section. (5) Any LLP which fails to comply with the provisions of this section shall be punishable • with fine which shall not be less than ₹ 25,000 • but which may extend to ₹ 5 Lakhs Every designated partner of such LLP shall be punishable • with fine which shall not be less than ₹ 10,000	shall be signed by the designated partners of the limited liability partnership. (3) Every limited liability partnership shall file within the prescribed time, the Statement of Account and Solvency prepared pursuant to sub-section (2) with the Registrar every year in such form and manner and accompanied by such fees as may be prescribed. (4) The accounts of limited liability partnerships shall be audited in accordance with such rules as may be prescribed: Provided that the Central Government may, by notification in the Official Gazette, exempt any class or classes of limited liability partnerships from the requirements of this sub-section. (5) Any limited liability partnership which fails to comply with the provisions of sub-section (3), such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for every designated partner. (6) Any limited liability partnership which fails to comply with the provisions of sub-section (1), sub-section (2) and sub-section (4), such limited liability partnership shall be punishable with fine which shall not be less than twenty-five thousand rupees, but may extend to five lakh rupees and every designated partner of such limited liability partnership shall be punishable with fine which shall not
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• but which may extend to ₹ 1 Lakh.	be less than ten thousand rupees, but may extend to one lakh rupees.
Newly inserted	[34A. Accounting and auditing standards. The Central Government may, in consultation with the National Financial Reporting Authority constituted under section 132 of the Companies Act, 2013,— (a) prescribe the standards of accounting; and (b) prescribe the standards of auditing, as recommended by the Institute of Chartered Accountants of India constituted under section 3 of the Chartered Accountants Act, 1949, for a class or classes of limited liability partnerships.]
Annual return (Section 35): (1) Every LLP shall file an annual return duly authenticated with the Registrar within 60 days of closure of its financial year in such form and manner and accompanied by such fee as may be prescribed. (2) Any LLP which fails to comply with the provisions of this section shall be punishable with fine which shall not be less than ₹ 25,000 but which may extend to ₹ 5 Lakhs. (3) If the LLP contravenes the provisions of this section, the designated partner of such LLP shall be punishable with fine which shall not be less than ₹ 10,000 but which may extend to ₹ 1 Lakh.	Annual return (Section 35): (1) Every limited liability partnership shall file an annual return duly authenticated with the Registrar within sixty days of closure of its financial year in such form and manner and accompanied by such fee as may be prescribed. (2) If any limited liability partnership fails to file its annual return under sub-section (1) before the expiry of the period specified therein, such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for designated partners.
Newly inserted	67A. Establishment of Special Courts. (1) The Central Government may, for the purpose of providing speedy trial of offences under this Act, by notification, establish or designate as many Special Courts as may be

	necessary for such area or areas, as may be specified in the notification. (2) The Special Court shall consist of— (a) a single Judge holding office as Sessions Judge or Additional Sessions Judge, in case of offences punishable under this Act with imprisonment of three years or more; and (b) a Metropolitan Magistrate or a Judicial Magistrate of the first class, in the case of other offences, who shall be appointed by the Central Government with the concurrence of the Chief Justice of the High Court: Provided that until Special Courts are designated or established under subsection (1), the Courts designated as Special Courts in terms of section 435 of the Companies Act, 2013 shall be deemed to be Special Courts for the purpose of trial of offences punishable under this Act: Provided further that notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence committed under this Act, which is triable by a Special Court shall, until a Special Court is established under this Act or the Companies Act, 2013, be tried by a Court of Sessions or the Court of Metropolitan Magistrate or a Judicial Magistrate of the first class, as the case may be, exercising jurisdiction over the area.] 67B. Procedure and powers of Special Court. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences specified under subsection (1) of section 67A shall be
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	triable only by the Special Court established or designated for the area in which the registered office of the limited liability partnership is situated in relation to which the offence is committed or where there are more than one Special Courts for such area, by such one of them as may be specified in this behalf by the High Court concerned. (2) While trying an offence under this Act, a Special Court may also try an offence other than an offence under this Act with which the accused may, under the Code of Criminal Procedure, 1973 be charged at the same trial. (3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Special Court may, if it thinks fit, try in a summary way any offence under this Act which is punishable with imprisonment for a term not exceeding three years: Provided that in the case of any conviction in a summary trial, no sentence of imprisonment for a term exceeding one year shall be passed: Provided further that, when at the commencement of or in the course of a summary trial, it appears to the Special Court that the nature of the case is such that the sentence of imprisonment for a term exceeding one year may have to be passed or that it is, for any other reason, undesirable to try the case summarily, the Special Court shall, after hearing the parties, record an order to that effect and thereafter recall any witnesses who may have been examined and proceed to hear or re-
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	hear the case in accordance with the procedure for the regular trial.
Newly inserted	67C. Appeal and revision. The High Court may exercise, so far as may be applicable, all the powers conferred by Chapters XXIX and XXX of the Code of Criminal Procedure, 1973 on a High Court, as if a Special Court within the local limits of the jurisdiction of the High Court were a Court of Sessions trying cases within the local limits of the jurisdiction of the High Court.]
Newly inserted	68A. Registration offices. (1) For the purpose of exercising such powers and discharging such functions as are conferred on the Central Government by or under this Act or under rules made thereunder and for the purpose of registration of limited liability partnerships under this Act, the Central Government shall, by notification, establish such number of registration offices at such places as it thinks fit, specifying their jurisdiction. (2) The Central Government may appoint such Registrars, Additional Registrars, Joint Registrars, Deputy Registrars and Assistant Registrars as it considers necessary, for the registration of limited liability partnerships and discharge of various functions under this Act. (3) The powers and duties of the Registrars referred to in sub-section (2) and the terms and conditions of their service shall be such as may be prescribed. (4) The Central Government may direct the Registrar to prepare a seal or seals for the authentication of documents required for, or connected with the

	registration of limited liability partnerships.]
Payment of additional fee (Section 69): Any document or return required to be filed or registered under this Act with the Registrar, if, is not filed or registered in time provided therein, may be filed or registered after that time upto a period of 300 days from the date within which it should have been filed, on payment of additional fee of ₹ 100 for every day of such delay in addition to any fee as is payable for filing of such document or return. However, such document or return may, without prejudice to any other action or liability under this Act, also be filed after such period of 300 days on payment of fee and additional fee specified in this section.	Payment of additional fee (Section 69): Any document or return required to be registered or filed under this Act with Registrar, if, is not registered or filed in time provided therein, may be registered or filed after that time, on payment of such additional fee as may be prescribed in addition to any fee as is payable for filing of such document or return: Provided that such document or return shall be filed after the due date of filing, without prejudice to any other action or liability under this Act: Provided further that a different fee or additional fee may be prescribed for different classes of limited liability partnerships or for different documents or returns required to be filed under this Act or rules made thereunder.

PART – II QUESTION AND ANSWER

QUESTIONS

- Mr. Y is a devotee and wants to donate an elephant to the temple as a core part of ritual worship. He contacted Mr. X who wanted to sell his elephant. Mr. X contracted with Mr. Y to sell his elephant for ₹ 20 Lakhs. Both were unaware that the elephant was dead a day before the agreement. Referring to the provisions of the Indian Contract Act, 1872, explain whether it is a void, voidable or a valid contract.
- In the light of the provisions of the Indian Contract Act, 1872, answer the following:
 - A student was induced by his teacher to sell his brand-new bike to the latter at a price less than the purchase price to secure more marks in the examination. Accordingly, the bike was sold. However, the father of the student persuaded him to sue his teacher. Whether the student can sue the teacher? If yes, on what grounds?
 - Give the circumstances as to when “Vindictive or Exemplary Damages” may be awarded for breach of a contract.

3. Karan agreed to purchase wooden table for his study room from Mr. X. Table was in good condition and was examined by Karan before purchasing. He found no defects in it and paid ₹ 20,000 for that table. Later on, it was found that one leg of table is broken, and Mr. X has pasted the wood and tried to hide the defects in the table. Can Karan return the table and claim the amount back? Discuss the same with reference to Indian Contract Act, 1872.
4. What will be rights with the promisor in following cases? Explain with reasons:
 - (a) Mr. X promised to bring back Mr. Y to life again.
 - (b) A agreed to sell 50 kgs of apple to B. The loaded truck left for delivery on 15th March but due to riots in between reached A on 19th March.
 - (c) An artist promised to paint on the fixed date for a fixed amount of remuneration but met with an accident and lost his both hands.
 - (d) Abhishek entered into contract of import of toys from China. But due to disturbance in the relation of both the countries, the imports from China were banned.
5. "Though a minor is not competent to contract, nothing in the Contract Act prevents him from making the other party bound to the minor". Discuss.
6.
 - (i) C bought a bun from a baker's shop. The piece of bun contained a stone in it which broke C's tooth while eating. What are the rights available to the buyer against the seller under the Sale of Goods Act, 1930?
 - (ii) A contract with B to buy 50 chairs of a certain quality. B delivers 25 chairs of the type agreed upon and 25 chairs of some other type. Under the circumstances, what are the rights of A against B under the Sale of Goods Act, 1930?
7. Ankit needs a black pen for his exams. He went to a nearby stationery shop and told the seller for a black pen. Seller gives him a pen saying that it is a black pen but it was clearly mentioned on the packet of pen that "Blue Ink Pen". Ankit ignore that and takes the pen. After reaching his house, Ankit finds that the pen is actually a blue pen. Now Ankit wants to return the pen with the words that the seller has violated the implied conditions of sale by description. Whether Ankit can do what he wants as per the Sale of Goods Act, 1930.
8. Akansh purchased a Television set from Jethalal, the owner of Gada Electronics on the condition that first three days he will check it's quality and if satisfied he will pay for that otherwise he will return the Television set. On the second day, the Television set was spoiled due to an earthquake. Jethalal demand the price of Television set from Akansh. Whether Akansh is liable to pay the price under the Sale of Goods Act, 1930? Who will ultimately bear the loss?

9. When can an unpaid seller of goods exercise his right of lien over the goods under the Sale of Goods Act? Can he exercise his right of lien even if the property in goods has passed to the buyer? When such a right is terminated? Can he exercise his right even after he has obtained a decree for the price of goods from the court?
10. Mohan, Sohan and Rohan are partners in the firm M/s Mosoro & Company. They admitted Bohan as nominal partner and on agreement between all the partners, Bohan is not entitled to share profit in the firm. After some time, a creditor Karan filed a suit to Bohan for recovery of his debt. Bohan denied for same as he is just a nominal partner and he is not liable for the debts of the firm and Karan should claim his dues from the other partners. Taking into account the provisions of the Indian Partnership Act, 1932
 - (a) Whether Bohan is liable for the dues of Karan against the firm.
 - (b) In case, Karan has filed the suit against firm, whether Bohan would be liable?
11. A, B and C are partners in M/s ABC & Company. The firm has decided to purchase a machine from M/s LMN & Company. Before A & B purchase the machine, C died. The machine was purchased but thereafter A and B became insolvent and the firm was unable to pay for machine. Explain, would the estate of C liable for the dues of M/s LMN & Company?
12. G, I and S were friends and they decided to form a partnership firm and trade in a particular type of chemicals. After three years of partnership, a law was passed which banned the trading of such chemicals. As per the provisions of the Indian Partnership Act, 1932 can G, I and S continue the partnership or will their partnership firm get dissolved?
13. What is the procedure for maintenance of books of account, other records and audit of Limited Liability Partnership under LLP Act, 2008?
14. A transport company wanted to obtain licences for its vehicles but could not obtain licences if applied in its own name. It, therefore, formed a subsidiary company and the application for licence was made in the name of the subsidiary company. The vehicles were to be transferred to the subsidiary company. Will the parent and the subsidiary company be treated as separate commercial units? Explain in the light of the provisions of the Companies Act, 2013.
15. ABC Pvt Ltd, has been overstating expenditures in their Profit & Loss account for the past few years. On Inquiry, it was found that the mere purpose was to avoid tax. However, there was no fraudulent intentions. Should the corporate veil of the company be lifted? Kindly justify.
16. A Company registered under Section 8 of the Companies Act, 2013, has been consistently making profits for the past 5 years after a major change in the management structure. Few members contented that they are entitled to receive dividends. Can the company distribute dividend? If yes, what is the maximum percentage of dividend that can be distributed as

per provisions of the Companies Act, 2013? Also, to discuss this along with other regular matters, the company kept a general meeting by giving only 14 days' notice. Is this valid?

17. Nolimit Private Company is incorporated as unlimited company having share capital of ₹ 10,00,000. One of its creditors, Mr. Samuel filed a suit against a shareholder Mr. Innocent for recovery of his debt against Nolimit Private Company. Mr. Innocent has given his plea in the court that he is not liable as he is just a shareholder. Explain, whether Mr. Samuel will be successful in recovering his dues from Mr. Innocent?

ANSWERS

1. As per Section 2(j) of the Indian Contract Act, 1872 a contract which ceases to be enforceable by law becomes void when it ceases to be enforceable. The fact of impossibility may be known or unknown to the promisor or promisee.

It may be added by clarification here that the term "contract" shall be understood as an "agreement".

Thus, when the parties agree on doing something which is obviously impossible in itself the agreement would be void.

In this case, Mr. X and Mr. Y were ignorant of the fact that the elephant was dead and therefore the performance of the contract was impossible from the very start (impossibility ab initio).

Hence, this contract is void being not enforceable by law.

2. (i) A contract brought as a result of coercion, undue influence, fraud or misrepresentation would be voidable at the option of the person whose consent was caused. The relation of teacher and student is as such that the teacher is in a position to dominate the will of the student. As a result, the consent of the student is caused by an undue influence. Hence, the contract between them is voidable at the option of the student, and therefore, he can sue the teacher.

(ii) **Vindictive or Exemplary damages**

These damages may be awarded only in two cases:

- (a) for breach of promise to marry because it causes injury to his or her feelings; and
- (b) for wrongful dishonour by a banker of his customer's cheque because in this case the injury due to wrongful dishonour to the drawer of cheque is so heavy that it causes loss of credit and reputation to him.

A business man whose credit has suffered will get exemplary damages even if he has sustained no pecuniary loss. But a non-trader cannot get heavy damages in the like circumstances, unless the damages are alleged and proved as special damages. (*Gibbons v West Minister Bank*)

3. As per Section 17 of Indian Contract Act, 1872, "A false representation of material facts when made intentionally to deceive the other party to induce him to enter into a contract is termed as a fraud." Section 17(2) further states about active concealment. When a party intentionally conceals or hides some material facts from the other party and makes sure that the other party is not able to know the truth, in fact makes the other party believe something which is false, then a fraud is committed.

In case a fraud is committed, the aggrieved party gets the right to rescind the contract. (Section 19).

In the present case, Karan has examined the study table before purchasing it from Mr. X and could not find any defect in the table as it was concealed by Mr. X.

On the basis of above provisions and facts of the case, Karan can rescind the contract and claim compensation for the loss suffered due to fraud done by Mr. X.

4. (a) The contract is void because of its initial impossibility of performance.
 (b) Time is essence of this contract. As by the time apples reached B, they were already rotten. The contract is discharged due to destruction of subject matter of contract.
 (c) Such contract is of personal nature and hence cannot be performed due to occurrence of an event resulting in impossibility of performance of contract.
 (d) Such contract is discharged without performance because of subsequent illegality nature of the contract.
5. Minor can be a beneficiary or can take benefit out of a contract. Though a minor is not competent to contract, nothing in the Contract Act prevents him from making the other party bound to the minor. Thus, a promissory note duly executed in favour of a minor is not void and can be sued upon by him, because he though incompetent to contract, may yet accept a benefit.

A minor cannot become partner in a partnership firm. However, he may with the consent of all the partners, be admitted to the benefits of partnership (Section 30 of the Indian Partnership Act, 1932).

6. (i) **Condition as to wholesomeness:** In the case of eatables and provisions, in addition to the implied condition as to merchantability, there is another implied condition that the goods shall be wholesome.

Hence, C could recover damages in light of the violation of said condition as regards to the consumption of goods i.e. the bun from the baker which is not of merchantable quality.

(ii) Delivery of different description:

As per Section 37(3) of the Sale of Goods Act, 1930 where the seller delivers to the buyer the goods, he contracted to sell mixed with goods of a different description not included in the contract, the buyer may accept the goods which are in accordance with the contract and reject the rest or may reject the whole.

Hence, A may accept 25 chairs of the type agreed upon and may reject the other 25 chairs of some other type not agreed upon or may reject all 50 chairs.

7. According to Section 16(2) of the Sale of Goods Act, 1930, 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 correspond with that quality. But where the buyer could find the defect of the goods by ordinary examination, this rule shall not apply. The rule of Caveat Emptor is not applicable.

In the instant case, Ankit orders a black pen to a stationery shop. Seller gives him a pen saying that it is a black pen. But on the pack of pen, it was clearly mentioned that it is Blue Ink Pen. Ankit ignores the instruction mention on the pack and bought it. On reaching at his house, he finds that actually the pen is blue ink pen. Now he wants to return the pen.

On the basis of above provisions and facts, it is clear that undoubtedly is case of sale by description but Ankit can find the defect using his ordinary diligence as instructions of blue ink pen was clearly mentioned on the pack of pen. Hence, the rule of Caveat Emptor will be applicable here and Ankit cannot return the pen.

8. According to Section 24 of the Sale of Goods Act, 1930, "When the goods are delivered to the buyer on approval or on sale or return or other similar terms the property passes to the buyer:
- (i) when he signifies his approval or acceptance to the seller,
 - (ii) when he does any other act adopting the transaction, and
 - (iii) if he does not signify his approval or acceptance to the seller but retains goods beyond a reasonable time".

Further, as per Section 8, where there is an agreement to sell specific goods, and subsequently the goods without any fault on the part of the seller or buyer perish or become so damaged as no longer to answer to their description in the agreement before the risk passes to the buyer, the agreement is thereby avoided.

Akansh purchases a Television set from Jethalal, the owner of Gada Electronics on sale or approval for three days. Before Akansh could take any decision, the Television set spoiled due to earth quake.

According to above provisions and fact, the property has not passed to Akansh i.e. buyer as no condition of Section 24 is satisfied. Hence, risk is not passes to the buyer and the agreement is thereby avoided. Akansh is not liable to pay the price. The loss finally should be borne by Seller, Mr. Jethalal.

9. A lien is a right to retain possession of goods until the payment of the price. It is available to the unpaid seller of the goods who is in possession of them where -

- (i) the goods have been sold without any stipulation as to credit;
- (ii) the goods have been sold on credit, but the term of credit has expired;
- (iii) the buyer becomes insolvent.

The unpaid seller can exercise 'his right of lien even if the property in goods has passed on to the buyer. He can exercise his right even if he is in possession of the goods as agent or bailee for the buyer.

Termination of lien: An unpaid seller loss his right of lien thereon-

- (i) When he delivers the goods to a carrier or other bailee for the purpose of transmission to the buyer without reserving the right of disposal of the goods;
- (ii) When the buyer or his agent lawfully obtains possession of the goods;

Yes, he can exercise his right of lien even after he has obtained a decree for the price of goods from the court.

10. Nominal Partner is a partner only in name. The person's name is used as if he were a partner of the firm, though actually he is not. He is not entitled to share the profits of the firm but is liable for all acts of the firm as if he were a real partner. A nominal partner must give public notice of his retirement and his insanity is not a ground for dissolving the firm.

In the instant case, Bohan was admitted as nominal partner in the firm. A creditor of the firm, Karan has claimed his dues from Bohan as he is the partner in the firm. Bohan has denied for the claim by replying that he is merely a nominal partner.

- (a) Bohan is a nominal partner. Even he is not entitled to share the profits of the firm but is liable for all acts of the firm as if he were a real partner. Therefore, he is liable to Karan like other partners.
- (b) In case, Karan has filed the suit against firm, answer would remain same.

11. Liability of Partner in case of death

According to Section 35 of Indian Partnership Act, 1932, the estate of a deceased partner is not liable for any act of the firm done after his death. 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 instant case, M/s ABC & Company was having three partners A, B and C. The firm was going to purchase a machine from M/s LMN & Company. Before A & B purchase the machine, C died. Machine was purchased but after that A and B become insolvent and the firm was unable to pay for machine.

On the basis of above provisions and facts of the problem given, the machine was purchased after the death of C. Hence, the estate of C would not be liable for the dues of M/s LMN & Company.

12. Compulsory dissolution of a firm (Section 41)

A firm is compulsorily dissolved by the happening of any event which makes it unlawful for the business of the firm to be carried on or for the partners to carry it on in partnership.

In this case, the firm is carrying on the business of trading in a particular chemical and a law is passed which bans the trading of such a particular chemical.

The business of the firm becomes unlawful and so the firm will have to be compulsorily dissolved in the light of Section 41 of the Indian Partnership Act, 1932.

13. Maintenance of books of account, other records and audit, etc. (Section 34 of LLP Act, 2008):

The LLP shall maintain such proper books of account as may be prescribed relating to its affairs for each year of its existence on cash basis or accrual basis and according to double entry system of accounting and shall maintain the same at its registered office for such period as may be prescribed.

Every LLP shall, within a period of six months from the end of each financial year, prepare a Statement of Account and Solvency for the said financial year as at the last day of the said financial year in such form as may be prescribed, and such statement shall be signed by the designated partners of the LLP.

Every LLP shall file within the prescribed time, the Statement of Account and Solvency prepared with the Registrar every year in such form and manner and accompanied by such fees as may be prescribed.

The accounts of LLP shall be audited in accordance with such rules as may be prescribed.

- 14.** If the subsidiary is formed to act as agent of the Principal Company, it may be deemed to have lost its individuality in favour of its principal. The veil of Corporate Personality is lifted and the principal will be held liable for the acts of subsidiary company.

The facts of the case are similar to the case of *Merchandise Transport Limited vs. British Transport Commission (1982)*, wherein a transport company wanted to obtain licences for its vehicles but could not do so, if applied in its own name. It, therefore, formed a subsidiary company, and the application for the licence was made in the name of the subsidiary. The vehicles were to be transferred to the subsidiary company. Held, the parent and the subsidiary were held to be one commercial unit and the application for licences was rejected.

Hence, in this case the parent and the subsidiary company shall not be treated as separate commercial units.

- 15.** Corporate veil refers to the concept that members of a company are shielded from liability connected to the company's action. It is the legal concept whereby the company is identified separately from the members of the company. However, under the below circumstances, the company law disregards the principle of corporate personality.

- To determine the character of the company
- To protect revenue/tax
- To avoid a legal obligation
- Formation of subsidiaries to act as agents
- Company formed for fraud/improper conduct.

In the given scenario, though the intention of the company was not fraudulent to defeat law, it had the intention of avoiding taxes and protecting revenue.

Hence, corporate veil should be lifted and the principles of corporate personality will be disregarded.

- 16.** A company registered under Section 8 of the Companies Act, 2013 is prohibited from the payment of any dividends to its members.

Hence in the given case, the contention of the members to distribute dividend from the profits earned is wrong.

Also, Section 8 company is allowed to call a general meeting by giving 14 days instead of 21 days.

17. Section 2(92) of Companies Act, 2013, provides that an unlimited company means a company not having any limit on the liability of its members. The liability of each member extends to the whole amount of the company's debts and liabilities, but he will be entitled to claim contribution from other members. In case the company has share capital, the Articles of Association must state the amount of share capital and the amount of each share. So long as the company is a going concern the liability on the shares is the only liability which can be enforced by the company. The creditors can institute proceedings for winding up of the company for their claims. The official liquidator may call the members for their contribution towards the liabilities and debts of the company, which can be unlimited.

On the basis of above, it can be said that Mr. Samuel cannot directly claim his dues against the company from Mr. Innocent, the shareholder of the company even the company is an unlimited company. Mr. Innocent is liable upto his share capital. His unlimited liability will arise when official liquidator calls the members for their contribution towards the liabilities and debts of the company at the time of winding up of company.

**SECTION -B: BUSINESS CORRESPONDENCE AND REPORTING
QUESTIONS**

Part A

Chapter-1 Communication

1. Explain any two characteristics of nonverbal communication.
2. Briefly describe the process of communication.

Part-B

Chapter-2 Sentence Types, Active-Passive Voice and Direct-Indirect Speech

1. Change the following sentences from passive voice to active voice.
 - a. The new blue car was stolen by a noted gangster.
 - b. A bill was passed by the Parliament this year.
 - c. Accounts is being taught by Mr. Sharma.
 - d. The cookies were stolen by the little kid.
 - e. A type of air pollution is caused by hydrocarbons.
2. Change the following sentences from active voice to passive voice.
 - a. Jack is building a house.
 - b. A burglar broke the window.
 - c. I was watering the plants.
 - d. The teacher wrote an essay on the blackboard.
 - e. Star channel will telecast a new show soon.
3. Change the following sentences from indirect to direct speech.
 - a. Radha asked me to wait there until she returned.
 - b. John said that German was easy to learn.
 - c. The speaker asked to be quiet and listen to him.
 - d. The helper urged to call the ambulance.
 - e. The Guru ordered his student to shoot the arrow.

Chapter-3 Vocabulary

1. Choose the similar meaning of the words given. (Synonyms)

1. INNUNDATE

- a. Overcome
- b. Original
- c. Overload
- d. Outside

2. PETITION

- a. Appeal
- b. Protest
- c. Revolt
- d. Believe

3. REJOICE

- a. Rework
- b. Ghostly
- c. Intelligent
- d. Pleasure

4. CALLOUS

- a. Heartless
- b. Concerned
- c. Primary
- d. Very old

2. Choose the correct meaning of the idioms given below.

a. The best of both worlds

- (i) To travel around the world
- (ii) An ideal situation
- (iii) A good sign
- (iv) To have a strong memory

- b. Add fuel to the fire
 - (i) To burn something
 - (ii) To discuss fuel prices
 - (iii) To do risky things
 - (iv) To add more to an existing problem
- c. A piece of cake
 - (i) Like to have cake
 - (ii) Anything sweet
 - (iii) To remain happy always
 - (iv) An easy thing to do
- d. Bed of roses
 - (i) A garden with roses
 - (ii) Being comfortable
 - (iii) To keep dreaming
 - (iv) To count the advantages
- e. Go the extra mile
 - (i) To walk a lot
 - (ii) To get tired easily
 - (iii) Make an extra effort
 - (iv) To get distracted
- f. Put your foot in your mouth
 - (i) Say something you shouldn't be saying
 - (ii) To be good at aerobics
 - (iii) To take criticism
 - (iv) Easy going attitude
- g. Step up your game
 - (i) To quit
 - (ii) To take things easily

- (iii) Start accepting faults
- (iv) Start performing better

Part-C**Chapter-4**

1. Read the following passage carefully and answer the questions at the end of each passage.

Passage 1

A stout old lady was walking with her basket down the middle of a street in Petrograd to the great perplexity of the traffic and with no small peril to herself. It was pointed out to her that the pavement was the place for pedestrians, but she replied: 'I'm going to walk where I like. We've got liberty now.' It did not occur to the dear old lady that if liberty entitled the pedestrian to walk down the middle of the road, then the end of such liberty would be universal chaos. Everybody would be getting in everybody else's way and nobody would get anywhere. Individual liberty would have become social anarchy.

There is a danger of the world getting liberty-drunk these days like the old lady with the basket, and it is just as well to remind ourselves of what the rule of the road means. It means that in order that the liberties of all may be preserved, the liberties of everybody must be curtailed. When the policeman, at Piccadilly Circus steps into the middle of the road and puts out his hand, he is the symbol not of tyranny but of liberty. You may not think so. You may, being in a hurry, and seeing your car pulled up by this insolence of office, feel that your liberty has been outraged. How dare this fellow interfere with your free use of the public highway? Then if you are a reasonable person, you will reflect that if he did not interfere with you, he would interfere with no one, and the result would be that Piccadilly Circus would be a maelstrom that you would never cross at all. You have submitted to a curtailment of private liberty in order that you may enjoy a social order which makes your liberty a reality.

Liberty is not a personal affair only but a social contract. It is an accommodation of interests. In matters which do not touch anybody else's liberty, of course, I may be as free as I like. If I choose to go down the road in a dressing-gown, who shall stop me? You have the liberty to laugh at me, but I have the liberty to be indifferent to you. And if I have a fancy for dyeing my hair, or wearing an overcoat and sandals, or going to bed late or getting up early, I shall follow my fancy and ask no man's permission.

Questions

1. In the phrase 'symbol not of tyranny but liberty', what does the word tyranny mean? (para 2)
2. What is the narrator trying to preach by means of this passage? State in two sentences.

3. What reason did the lady give for her walking in the middle of the road?
4. Select the suitable synonym for the word 'perplexity' as used in the passage:
(a) Morality (b) Pleasure (c) Confusion (d) Horror
5. According to the author, what is liberty?

Passage 2

The sage of science, Einstein, was sitting in a depressive and pensive mood one evening. His eyes were brimming with tears. The pain was evident on his face. He peeped out of the window of his room. The sun had set a few minutes back. The sky was filled with a reddish glow. At this sunset, he felt that it was humanity that had sunk into devilish darkness and the reddish glow in the sky was the blood of humanity spilling all over the sky from earth. With tired steps, he walked back to his chair and settled down. It was the 9th of August 1945. Three days back, he had felt the same agony as if someone had torn him apart. He was deeply hurt and depressed when he heard on the radio that America had dropped an atom bomb on the Japanese city, Hiroshima. Today, within three days another bomb was dropped on another city, Nagasaki and lakhs of people had been killed.

He had heard that the blast released so much energy that it had paled all past destructions in comparison and death had played out a pitiable dance of destruction. The flames that broke out of the bomb were burning, melting and exploding buildings. Scared of the heat of the bomb, people had jumped into lakes and rivers, but the water was boiling, and the people too were burnt and killed. The animals in the water were already boiled to death. Animals, trees, herbs, fragrant flowering plants were all turned into ashes. The atomic energy destruction had just not stopped there. It had entered the atmosphere there and had spread radiation that would affect people for generations to come and would also ring about destructive irreversible biological changes in animals and plants. As the news of the atomic attack reached Einstein, and he became aware of the glaring horror of the abuse of atomic energy, his distress and restlessness knew no bounds. He could not control himself and picked up his violin to turn his mind on to other things. While playing the violin, he tried to dissolve his distress in its sad notes but couldn't. He was burning on the embers of destruction; his heart was filled with an ocean of agony and tears just continued streaming uncontrollably out of his eyes. Night had fallen. His daughter came up and asked him to eat something as he had not taken anything for the last four days. His voice was restrained, and he said, "I don't feel like eating."

He could not sleep that night. Lying down, he was thinking how he had drawn the attention of the then American President Roosevelt towards the destructive powers of an atomic bomb. He had thought that this would be used to scare Hitler and put an end to the barbarism that Hitler was up to. However, Roosevelt kept him in the dark and made false promises. Eventually, he had abused Einstein's equation of $E=MC^2$ that resulted in destructive experiments. His actions had made science and scientists as murderers.

Einstein kept on thinking for a long time. Eventually, he slipped into sleep. When he woke up at dawn, there was a new dawn in him too. The atomic threat had transformed his heart.

1. Why was Einstein upset on 9th August, 1945?
2. What did Einstein do to distract himself when the news of the atomic attack reached him?
3. Select a suitable antonym for the word 'barbarism' as used in the passage?
(a) Chaos (b) Mundane (c) Brutality (d) Gentleness
4. Why were animals in water boiled to death after the nuclear bomb attack?
5. Why was Einstein sitting in a depressive and pensive mood?
6. What could be the long terms effects of the nuclear attack?

Passage 3

The first survey in Japan on 'gaming disorder' found that 18.3% of young people aged between 10 and 29 play video games for an average of three or more hours a day. Those who spend extended and long hours playing these games are more likely to become addicted, which can interfere with their lives and negatively affect their health.

Among those surveyed 85% (92.6% male and 77.4% female) had played video games within the past 12 months. A survey question that allowed multiple answers found that the most popular gaming format, used by 80% of those surveyed was the smartphone, followed by home video game consoles at 48 % approximately and hand held game consoles at 33.5 approximately. About 97.6% persons responded that they played games at homes. It gives them a comfort zone and makes them feel easy and relaxed.

Around 40% of those playing six or more hours of video games a day also reported that they continue despite physical problems like backaches, sore eyes, and headaches or mental stress, even sleep disorders or depression. About half of the pre-school kids and elementary students have already begun to play online games. Adult should set a good example by demonstrating proper self-control themselves.

1. What problems can happen when you play video games for more extended hours?
2. Select a suitable antonym for the word 'relaxed'
a) Rigorous (b) Comfortable (c) Simple (d) Volcanic
3. On a general, who is more likely to get addicted to video games?
4. What is the order of preference (according to the survey) for playing video games. Mention the devices in order of usage (highest usage mentioned first)

5. Give the passage a suitable title.

Chapter-5 Note Making

1. Read the following passage carefully.

(i) Make notes, using headings, sub-headings and using abbreviations wherever necessary. (ii) Give a suitable title (ii) Write summary.

We have but one method of acquiring knowledge. From the lowest man to the highest yogi, all have to use the same method, and that method, is called concentration. The chemist who works in his laboratory concentrates all the powers of his mind, brings them into one focus and throws them on the elements, and the elements stand analysed, and thus his knowledge comes. The astronomer also concentrates the powers of his mind and brings them into one focus and then throws them on to objects through his telescope and stars and systems roll forward and give up their secrets to him. So it is in every case—with the professor in his chair, the students and his books—with every man who is working to know.

The more this power of concentration is, the more is the knowledge acquired, because this is the one and the only method of acquiring it. Even the lowest shoeblack, if he pays more concentration, will polish shoes better, the cook with his concentration will focus all his attention on the work in hand and will cook a better meal. In making money or in worshipping God, or in doing anything, the stronger the power of concentration, the better will be that work done.

Even though concentration is the key to acquiring knowledge—Concentration itself is not easy to attain. It is a skill that can be developed only through a lot of patience and practice. He who masters it is real 'yogi'. To control our senses and to gather all our awareness into one focus is by no means an easy task. Life itself is complex and there are invariably several issues vying for our attention which makes it even more difficult to focus on only one thing. Even if we try to concentrate fully on the work in hand, our subconscious mind is scattered in varied directions and soon drags our conscious mind along, without even our realizing it. It therefore requires a lot of discipline, will power and self-control to focus or concentrate.

However, the effort is worth it and pays rich dividends in the form of accomplishment of our goals. This is the one call, the one knock which opens the gate of nature, and lets out floods of light.

Chapter-7 Précis Writing

Write a précis and give an appropriate title to the passages given below.

1. Falling down or failing is one of the most agonizing, embarrassing, and scariest human experiences. But it is also one of the most educational, empowering, and essential parts of living a successful and fulfilling life. Did you know that perseverance (grit) is one of the seven qualities that have been described as the keys to personal success and betterment

in society? The other six are curiosity, gratitude, optimism, self-control, social intelligence, and zest. Thomas Edison is a model for grit for trying 1,000 plus times to invent the light bulb. If you are reading this with the lights on in your room, you know well he succeeded. When asked why he kept going despite his hundreds of failures, he merely stated that what he had been were not failures. They were hundreds of ways not to create a light bulb. This statement not only revealed his grit but also his optimism for looking at the bright side.

Grit can be learned to help you become more successful. One of the techniques that helps is mindfulness. Mindfulness is a practice that helps the individual stay in the moment by bringing awareness of his or her experience without judgement. This practice has been used to quiet the noise of their fears and doubts. Through this simple practice of mindfulness, individuals have the ability to stop the self-sabotaging downward spiral of hopelessness, despair, and frustration.

2. Artificial intelligence helps us manage highly complex systems such as global shipping networks. For example, the system at the heart of the Port Botany container terminal in Sydney manages the movement of thousands of shipping containers in and out of the port, controlling a fleet of automated, driverless straddle-carriers in a completely human-free zone. Similarly, in the mining industry, optimisation engines are increasingly being used to plan and coordinate the movement of a resource, such as iron ore, from initial transport on huge driverless mine trucks, to the freight trains that take the ore to port.

AI's are at work wherever you look, in industries from finance to transportation, monitoring the share market for suspicious trading activity or assisting with ground and air traffic control. They even help to keep spam out of your inbox. And this is just the beginning for artificial intelligence. As the technology advances, so too does the number of applications.

So what's the problem? Rather than worrying about a future AI takeover, the real risk is that we can put too much trust in the smart systems we are building. Recall that machine learning works by training software to spot patterns in data. Once trained, it is then put to work analysing fresh, unseen data. But when the computer spits out an answer, we are typically unable to see how it got there.

3. As India is an agricultural country, the most important crops of India are rice, wheat and sugarcane. Significantly, these crops are the most water consuming crops. Rice, a major crop export, consumes about 3500 litres of water for a kilogram of grain produced. Punjab which is the third largest producer of rice in India is completely dependent on groundwater for the production of its rice and consumes two to three times more water than Bihar and West Bengal to produce a kilogram of rice.

Sugarcane is another water guzzling crop in India, which is a very popular crop among farmers in Maharashtra because they are assured of marketing by sugar mills. The primary source of water for growing sugarcane is groundwater, whereas state like Bihar which are more suitable for the production of sugarcane produce only 4% of India's sugar cane output.

Thus, measures need to be taken to ensure that crop production patterns within the country and across states are aligned to regional water availability. Emphasis should be placed on the adoption of water- better technologies, latest management systems, awareness amongst farmers, and advisory services to improve water consumption in agriculture.

Chapter-8 Article Writing

1. Write an article on the following topics in not more than 200-250 words.
 - a. Should Physical Education be a compulsory subject for students till grade 12?
 - b. Importance of reading a newspaper every day.

Chapter-9 Report Writing

1. Write a newspaper report about a cultural/yoga held on 21st June, 2022 at Talkatora stadium, New Delhi on the occasion of International Yoga day.
2. You are the Secretary of an RWA (Resident Welfare Association). Write a formal report stating details of expenditure to be made in the next financial year towards purchase of items for the society. (Things like gardening tools, table fans for guards, plastic chairs, lock and key for the office room etc)

Chapter-10 Formal letters and Official Communication

1. You manage the supply of raw material for a local restaurant serving vegetarian food. Write a letter for placing the order of grocery items needed in the next one month. Address the letter to M/S Khurana and Sons Grocery Pvt Ltd. Prepare a list of at least 5 items.
2. You are Arun/Anita. Write a letter to the Fastnet Private Ltd, the local internet service provider in your locality complaining about the slow bandwidth and poor signal strength in your internet connection.

Chapter-11 Writing formal mails

1. On behalf of your Technology based organization, write a formal mail to all your employees requesting them to log their entry and exit time details in the company's new mobile based application. State that details should be sent to the HR department weekly. Sign yourself as a senior HR personnel of the firm.
2. Write a formal email on behalf of an educational institute addressing the parents to encourage students to attend offline classes regularly. Frequent leaves for reasons unstated is becoming a concern among the student community. Sign yourself as the college Principal.

Chapter-12 Resume Writing

1. You are Feroz/Fatima, holding a Master's degree in library Science. Draft your resume to apply for jobs in school as a senior librarian.

2. You are Krish/Kavita Sethi, HR Head of Team Toppers Private Limited. Draft a formal e-mail stating the cause for rejecting a candidate named Sameer, who had applied for the post of the position of Accountant in your company

Chapter-13 Meetings

1. Write 'Minutes of the Meeting' for a meeting conducted to discuss the issue of an extended work from home and the need to call back employees to work.
2. Write the 'Minutes of the Meeting' for a meeting organized to discuss the need to refurbish/renovate the office space to create a better working environment. Mention few specific things to be changed/added.

ANSWERS

Part A

Chapter-1 Communication

- (1) The two characteristics of nonverbal communication are:
 - (i) Physical nonverbal communication which includes an individual's facial expressions, gestures, stances and other physical signals.
 - (ii) Paralanguage refers to voice quality, intonation, pitch, stress, tone and style of speaking.
- (2) In communication process, a sender (encoder) encodes a message and then using a medium/channel sends it to the receiver (decoder) who decodes the message and after processing information sends back appropriate feedback/reply using a medium/channel.

Part-B

Chapter-2 Sentence Types, Active-Passive Voice and Direct-Indirect Speech

1.
 - a. A noted gangster stole the new blue car.
 - b. The Parliament passed a bill this year.
 - c. Mr. Sharma is teaching Accounts.
 - d. The little kids stole the cookies
 - e. Hydrocarbons cause a type of air pollution
2.
 - a. A house is being built by Jack
 - b. The window was broken by a burglar.
 - c. The plants were being watered by me.

- d. An essay was written by the teacher on the blackboard.
- e. A new show will be telecasted by Star channel soon.
- 3. a. Radha said, 'Wait for me here until I return'.
- b. John said, 'German is easy to learn'.
- c. The speaker said, 'Be quiet and listen to me'.
- d. The helper said, 'Call the ambulance'.
- e. The Guru said to the student, 'Shoot the arrow'.

Chapter-3 Vocabulary

- 1. 1 c
- 2 a
- 3 d
- 4 a
- 2. (a) ii
- (b) iv
- (c) iv
- (d) ii
- (e) iii
- (f) i
- (g) iv

Part-C

Chapter-4

Passage 1

- 1. The word tyranny means a harsh rule or brutality.
- 2. The narrator is trying to preach the fact that liberty should be exercised to the extent that it doesn't harm anyone else. No citizen should take undue advantage of liberty and do whatever he wishes to.
- 3. The lady said that they had liberty, so she could walk anywhere, even in the middle of the road.
- 4. C. Confusion

5. Liberty according to the author is not a personal affair only but a social contract. It is an accommodation of interests. One must exercise it within guaranteed limits and not misuse it.

Passage 2

1. Einstein was upset on 9th august because today within three another bomb was dropped at Nagasaki.
2. He picked up his violin to turn his mind on to other things.
3. d. Gentleness
4. The water was boiling due to the heat of bomb. As a result animals were boiled to death in water.
5. Einstein was sitting in a pensive mood because two nuclear bomb attacks had taken place. He was very well aware of the harmful consequences that had happened and would happen in the future that would badly effect life.

The attack had spread radiation that would affect people for generations to come and would also ring about destructive irreversible biological changes in animals and plants.

Passage 3

1. Extended hours of play can lead to backaches, sore eyes, and headaches or mental stress, even sleep disorders or depression
2. A. Rigorous
3. Those who spend extended and long hours playing these games are more likely to become addicted to video games.
4. Devices used by 80% of those surveyed was the smartphone, followed by home video game consoles at 48 % approximately and hand held game consoles at 33.5 approximately.
5. Video games: Fun or addiction -- The choice is yours!!

Chapter-5 Note Making

Title: Power of Concentration

- (1) One method of acqrrng knldg: Conc
 - 1.1 chmst shows knldg of elmnts
 - 1.2 The chmst does analysis
 - 1.3 Astrmr shows knldg of object in sky
 - 1.31 Uses telscps, stars and systm
 - 1.4 All profns need conc.

- (2) More conc. pwr leads to more knldg
- 2.1 Whthr it is polshng shoes, ckng meals or wrshpng God
- (3) Conc. cn b devlpd thru patience and prac.
- 3.1 Real yogi is one who masters conc.
- 3.2 To master it, one needs to gthr awrnss and ctrl senses.
- 3.3 With the no. of distrctns in life, the abv is nt an easy tsk
- 3.4 The sub conscious mind gets divtrd and we dnt even realize.
- 3.5 One needs to hv displn, will pwr and self ctrl to focus on conc.

Key words

- Acqrng: acquiring
- Knldg: knowledge
- Chmst: chemist
- Elmnts: elements
- Astrmr: astronomer
- Telscps: telescope
- Systm: system
- Profns: professions
- Conc: concentration
- Pwr: power
- Whthr: whether
- Polshng: polishing
- Ckng: cooking
- Wrshpng: worshipping
- Cn: can
- Devlpd: developed
- Thru: through
- Prac: practice
- Gthr: gather

- Awrnss: awareness
- Ctrl: control
- No: number
- Distrctn: distractions
- Abv: above
- Nt: not
- Divtrd: Diverted
- Dnt: don't
- Hv: have
- Displn: discipline
- Pwr: power
- Ctrl: control

Summary

Key to knowledge: Concentration?

One way of gaining knowledge is to have concentration. Whether it is a yogi, an astronomer, a shoe polisher, a cook, a professor or a student- with concentration he can perform better. The sub conscious mind gets swayed away without our knowledge; the distractions can be controlled through practice and patience. One who does that becomes a 'yogi' and attains success and achieves his goals.

Chapter 7: Precis Writing

Passage -1 To fail is ok!

Failing is not about feeling embarrassed or facing agony. It is a learning in itself that increases one's perseverance and is a key to personal success. The other keys are curiosity, gratitude, optimism, self-control, social intelligence and zest. Thomas Edison described his unsuccessful attempts as ways of not creating a light bulb; thus showing his optimism. Being aware of your experience brings mindfulness which as a result brings grit. Being mindful avoids a person's downfall and helps overcome helplessness, despair and frustration.

Passage 2- Artificial Intelligence; Boon or a bane?

Artificial Intelligence (AI) is a subject that is being used in various fields like global shipping and mining. A good example is the Port Botany container terminal in Sydney where AI helps to manage movement of ships, and runs driverless carriers. In mining, optimization engines help in transportation of the iron ore end to end on driverless mine trucks. With the advancement of technology, AI is part of monitoring the share market and assisting with air traffic. The risk of AI

taking over and our over dependence is a cause of concern. However, machine learning works when we feed the system, with a software and let it operate on its own!

Passage 3 - Water: An important requirement for our primary crops

In the agrarian India, wheat, rice and sugarcane are the most important crops and co incidentally all three of them have a heavy water dependency.

Rice, which is an export crop needs about 3500 litres of water per kilogram of the grain and states like Punjab, with their dependency on groundwater consume way more water than Bihar and West Bengal, also big producers of the grain. Sugarcane also depends on groundwater for its water needs. A crop famous amongst the farmers of Maharashtra for its sugar value, gives a very low output in Bihar of about 4%. Suitable measures if taken at the right time with emphasis on good technology, management systems, awareness amongst farmers and proper advice would enable the country for better production and efficient usage of water resources.

Chapter-8 Article Writing

1. (a) Hints : Exercise is the key- to physical health and mental peace (title)
 - (i) A sound mind resides in a healthy body.
 - (ii) Mental and physical health go hand in hand; to be physically fit, the mind should be stable and sound; also a stable mind shows energy and active strength.
 - (iii) Physical Education can help a child distress, especially after times of the pandemic.
 - (iv) In the present scenario, for the ongoing health issues and disorders in the students, physical exercise and activity can act as a saviour.
 - (v) Considering the need of hour, Physical Education can be made compulsory. Life these days in view of the pandemic has become a little dull and in the comfort zone. Children should indulge in outdoor activities more than sit at home and play video/phone games. It has been observed that children are becoming more obese and developing other health issues due to lack of physical exercise.
- (b) Hints: Newspaper Reading- the Treasure of knowledge (title)
 - (i) Newspapers helps you to stay aware about what is happening around the world.
 - (ii) They help in keeping you up to date in current affairs and other activities happening around the world.
 - (iii) Reading a newspaper helps to build vocabulary and enhance concentration .
 - (iv) Reading a newspaper is a good habit and keeps one active and dedicated towards knowing more. It creates a greed for knowledge and news.
 - (v) It also helps in clearing various competitive exams in different fields.

Chapter-9 Report Writing

(1) Hints:

'International Yoga Day celebrated with fun and activities'

22nd June, 2022, New Delhi

Arvind Khanna

- The International Yoga Day was celebrated on 21st June, 2022 with a great pomp and show. The event included, speeches, skits, presentations and cultural programmes performed by kids. The event was inaugurated by Maha Yogi Ramchandra from Haridwar and was attended by noted celebrities from the field of yoga, education and entertainment.
- The celebrations started with a small introduction to 'what is yoga', explained by Mahayogi Ramchandra. He spoke about the benefits about yoga and also showed a few 'asanas' that would be helpful in general.
- This was followed by a speech by the state health minister Mr. XYZ. A short movie on the benefits of yoga was shown to the audience followed by cultural dances by children of different age groups.
- Towards the end of the programme, books and pamphlets were distributed to the audience.
- The session ended with a thank you note given by a team member of Maha Yogi. The celebrations were applauded and praised by one and all.

2. To: The Treasurer, Hind Apartments, RWA

From: Secretary, Hind Apartments, RWA

Date: 29th July, 2022

Subject: Expenditure to be made towards miscellaneous items purchased for the society.

Acknowledgements: I am deeply grateful to all my team members who helped me in formulating this detailed report. The expenditure and other related details have been recorded with precision.

Contents:

- Stating the need to buy new equipment
- List of items to be purchased, listed category wise
- Current budget versus last financial year's budget
- Conclusion

Summary: With the pandemic having caused havoc in the last two years, many society works have been pending. Things seem to be improving now, so we plan to upgrade the

society garden, club house, install security cameras and place swings for children. To boost sports and other outdoor activities, we decided to allow our players to reap maximum benefit from the new equipment to be purchased and hence make a mark for themselves. All these suggestions have been stated keeping in the mind the welfare of the residents and their families.

Can be continued with a few tables mentioned (list of items to be purchased, cost of each time).

The RWA shall ensure that all residents benefit from the changes made in the society. We hope to receive the funds well in time to start the needful task.

Chapter-10 Formal letters and Official Communication

1. Eat Well Restaurant

Sector 12, Dwarka
New Delhi- 110075

28th July 2022

M/s Khuarana and Sons Grocery Pvt. Ltd.
Khari Baoli, Central Delhi
New Delhi- 110002

Subject: Placing an order for grocery items

Dear Sir,

As discussed over telephone, we would like to place an order for the following grocery items for our vegetarian restaurant in Dwarka.

Salt	5 kg
Turmeric	5 kg
Red chilli	2 kg
Coriander powder	4 kg
Rice	20 kg
Wheat flour refined	10 kg
Chick peas	5 kg

Kindly ensure that the items are fresh and of best quality when packed. We would appreciate if the above items are packed in separate bags and as per the required quantity. It is a request to deliver these grocery items latest by 5th September, 2022. Bills for the same shall be cleared at the time of delivery. Please offer a suitable discount on the purchase.

An early delivery would be appreciated.

Thanking you,

Yours Sincerely,

Arjun Bhatt

Eat Well Restaurant, Dwarka

Manager

2. H.No.34/12,
East Patel Nagar,
New Delhi- 110008

30th July, 2022

Customer Service Manager,

Fast Net India Pvt. Ltd.,

Karol Bagh, New Delhi- 110005

Subject- Filing complaint for a defect in poor bandwidth and low signal strength in the internet (wifi) connection) Portfolio no. 123/EPN/202021

Dear Sir,

I hereby write to complain regarding the poor internet connection and low signal strength in the Wifi provided. The portfolio number is 123/EPN/20201, dated 20th June, 2021

The wires were laid on 20th June, 2021 and there seemed to be no problem initially. However, with one season of heavy rain, the internet connection has got disturbed. The band width is very low and the internet keeps going off multiple times in a day. As I am working from home, this kind of a lag is causing me lot of trouble.

I request you to look into this matter without any delay and send a technician to check the wires and any other connection source. I have enclosed a copy of the bill for your reference. Looking forward to your early response.

Thanking you!

Yours truly,
Arun/Anita,
East Patel Nagar,
New Delhi.

Chapter-11 Writing formal mails

1. Dear employees,

Greetings!

We request all our employees to use the company's new mobile application for logging in their entry and exit details. These details should be sent weekly to the concerned authorities in the HR department. For the ease and benefit of our employees, we have shared the link to download the application directly.

This is a mandatory process and we request all our employees to kindly follow the guidelines and do the needful. Defaulters will face unpleasant consequences.

For any help regarding the matter, a help desk counter has been set up at the reception area for the next two days. You can also write to helpdesk.attendanceentry@email.com for clarifications.

Looking forward to your kind cooperation.

With warm regards

Mr. ABC,

Director, HR

Global Technologies

Link for app: <http://mobile.attendanceapp/globaltech>

2. Dear parents,

This is to inform you that we are witnessing a dwindling number in the attendance of students for offline/physical classes. With the pandemic effect having reduced, we would

like students to attend the classes regularly and diligently. Classroom teaching not only ensures academic skills but also helps in co scholastic grooming.

We request you to encourage your ward to attend all classes and take maximum benefit from them. Kindly note that leave shall be granted in case of a genuine reason only when approved' signed/authorized by parents.

Looking forward to your cooperation.

With warm regards,

Mr. A.K Sharma

Principal

Nav Darpan College

2nd Aug, 2022

Chapter-12 Resume Writing

1. Cover Letter:

KJ- 120, 2nd Floor,
Rajouri Garden, Delhi,
26th July, 2020

The Principal,
Queen Field International School,
Rajouri Garden,
New Delhi.

Subject: Application for the post of librarian

It gives me immense pleasure to share my resume with you for position of Senior Librarian at your esteemed organization/school.

I hold a Master's degree in Library Sciences and have more than six years of experience in this work. My strong interest of working has motivated me to apply for your organization. I have a versatile experience of working with an International school and a branch of one of the top schools of Delhi NCR. I have a widespread knowledge of foreign author books also, which can be helpful in recommending good study material to senior students.

Please find my resume for the details of my credentials.

Looking forward to hearing from you soon!

Yours Sincerely,

Feroz/Fatima

Resume:

Feroz/Fatima Sheikh

ABC, XYZ Colony, New Delhi- 110018 | +91- 11111 1111 | fatima@yahoo.com
feroz@yahoo.com

Objective

To offer meaningful suggestions through discussions , with a focus to prioritize student's individualistic needs in specific subjects.

Educational Qualification

Qualification	Year	Board/University	Institution's Name
M.Lib.I.Sc	2010	Chatrapati Shivaji University, Sholapur	Shivaji Maharaj College of Education
B.Lib.I.Sc.	2008	Chatrapati Shivaji University, Sholapur	Shivaji Maharaj College of Education
Class 12 th	2007	Maharashtra State Board	Rainbow Public School, Sholapur
Class 10 th	2005	Maharashtra State Board	Rainbow Public School, Sholapur

Professional Experience

ABC Private Library, Pune, Librarian April'11 - December'11

- Experience of handling students of various backgrounds.
- Conducted a workshop on 'Need to Read'.
- Attended seminars on library management.

XYZ School, Librarian January'12 - March'18

- Experience of handling students of Grade 8, 9 and 10
- Attended workshop organized by Cambridge University Press for library sciences and its future.

- Awarded certificate for 'Outstanding Performance in the Role Assigned' for three consecutive years (2013, 2014 and 2015)
- Invited for a talk show by city school to discuss the fading subject of Library sciences.

2. Sameer Sagar

H-12, New Friends Colony,

New Delhi-110025

Subject: Disapproval for the post of Accountant.

Dear Sameer,

We are sorry to inform you that you have not been shortlisted for the post of Accountant at Team toppers Pvt Ltd.

We appreciate your efforts and credentials, however there are some concerns in your CV which do not make you the best candidate. With the competition being neck to neck, we suggest, you work on advanced accounting skills that would help you stand a better chance next time.

We wish you luck in the future!

Kind regards,

Krish/Kavita Sethi,

HR Head of Team Toppers Private Limited

+91- 33333 3333

Chapter-13 Meetings

1. Hint: State the agenda for the meeting

Participants in the meeting: Mr. XY, Vice-President; Mr. A, HR Manager; Mr. B. HR employee; Mr. C, Business Development Manager

Date: July18, 2022

Meeting started at 12.00pm

Mr. B started the meeting and discussed the agenda.

Mr. XY intervenes and mentions how important is for the employees to return to work.

Mr. A and Mr. B together presented a presentation on the statistics of productivity and late attendance of employees while working from home.

Mr. B gave suggestions/incentives to call the employees back.

Mr. XY gave his valuable inputs on how he wants everything should be.

Mr. C gives his opinion on how business can get effected if the work from home option gets prolonged.

2. Hint: Focus on the agenda.

Participants in the meeting: Mr. B, Vice-President; Mr. A, Mr. C, Sales Manager and their Associates

Date: July 15, 2022

Meeting started at 1.00pm.

Mr. C explains about the agenda of the meeting, and he talks about how people are facing issues in the old set up.

The associates have brainstormed few ideas about how the new look of the office space can bring in better productivity and encourage the employees too.

Mr. B listens to everyone carefully and shares his thoughts about changing specific areas/infrastructure in the office.

Mr. C agrees and informs that he will discuss with design team and share the appropriate designs with everyone soon.

The meeting concluded with few ideas that everyone is ready to explore and implement.