

MOCK TEST PAPER 1

FOUNDATION COURSE

PAPER 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

ANSWERS

1. (i) Section 25 of Indian Contract Act, 1872 provides that an agreement made without consideration is valid if it is expressed in writing and registered under the law for the time being in force for the registration of documents and is made on account of natural love and affection between parties standing in a near relation to each other. In other words, a written and registered agreement based on natural love and affection between the parties standing in near relation to each other is enforceable even without consideration.

In the instant case, the transfer of house made by Mr. Ram Lal Birla on account of natural love and affection between the parties standing in near relation to each other is written but not registered. Hence, this transfer is not enforceable.

- (ii) According to doctrine of Indoor Management, persons dealing with the Company are presumed to have read the registered documents and to see that the proposed dealing is not inconsistent therewith, but they are not bound to do more; they need not enquire into the regularity of internal proceedings as required by M & A. This was also decided in case of *Royal British Bank Vs. Turquand*.

In the instant case, Articles of Association of XYZ Private Limited have taken loan from reputed bank for ₹ 60,00,000 by passing Board Resolution while Special Resolution was necessary for such amount. Board of Directors gave an undertaking to bank that Special Resolution has been passed for such loan. The bank on believing on such undertaking lends the money.

On the basis of provisions of doctrine of Indoor Management, the bank can claim the amount of his loan from the company. The bank can believe on the undertaking given by board and no need to enquire further.

- (iii) **Exceptions to the Rule *Nemo dat Quod Non Habet*:** The term means, “none can give or transfer goods what he does not himself own”. Exceptions to the rule and the cases in which the Rule does not apply under the provisions of the Sale of Goods Act, 1930 are enumerated below:

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

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

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

(b) **Sale by one of the joint owners:** If one of the several joint owners of goods has the sole possession of them with the permission of the others, the property in the goods may be transferred to any person who buys them from such a joint owner in good faith and does not

at the time of the contract of sale have notice that the seller has no authority to sell. (Section 28)

- (c) **Sale by a person in possession under voidable contract:** A buyer would acquire a good title to the goods sold to him by seller who had obtained possession of the goods under a contract voidable on the ground of coercion, fraud, misrepresentation or undue influence provided that the contract had not been rescinded until the time of the sale (Section 29).
- (d) **Sale by one who has already sold the goods but continues in possession thereof:** If a person has sold goods but continues to be in possession of them or of the documents of title to them, he may sell them to a third person, and if such person obtains the delivery thereof in good faith without notice of the previous sale, he would have good title to them, although the property in the goods had passed to the first buyer earlier. A pledge or other deposition of the goods or documents of title by the seller in possession are equally valid. [Section 30(1)]
- (e) **Sale by buyer obtaining possession before the property in the goods has vested in him:** Where a buyer with the consent of seller obtains possession of the goods before the property in them has passed to him, he may sell, pledge or otherwise dispose of the goods to a third person, and if such person obtains delivery of the goods in good faith and without notice of the lien or other right of the original seller in respect of the goods in good faith and without notice of the lien or other right of the original seller in respect of the goods, he would get a good title to them. [Section 30(2)].
- (f) **Sale by an unpaid seller:** Where an unpaid seller who had exercised his right of lien or stoppage in transit resells the goods, the buyer acquires a good title to the goods as against the original buyer [Section 54(3)].
- (g) **Sale under the provisions of other Acts:**
 - (i) Sale by an official Receiver or liquidator of the company will give the purchaser a valid title.
 - (ii) Purchase of goods from a finder of goods will get a valid title under circumstances.
 - (iii) Sale by a pawnee under default of pawnor will give valid title to the purchaser.

(Note: Student can write any four points)

2. (i) (a) It is an implied contract and A must pay for the services of the coolie detailed by him.
- Implied Contracts:** Implied contracts come into existence by implication. Most often the implication is by law and or by action. Section 9 of the Act contemplates such implied contracts when it lays down that in so far as such proposal or acceptance is made otherwise than in words, the promise is said to be implied.
- (b) Obligation of finder of lost goods to return them to the true owner cannot be said to arise out of a contract even in its remotest sense, as there is neither offer and acceptance nor consent. These are said to be quasi-contracts.
- Quasi-Contract:** A quasi-contract is not an actual contract but it resembles a contract. It is created by law under certain circumstances. The law creates and enforces legal rights and obligations when no real contract exists. Such obligations are known as quasi-contracts. In other words, it is a contract in which there is no intention on part of either party to make a contract, but law imposes a contract upon the parties.
- (c) The above contract is a void contract.
- Void Contract:** Section 2 (j) states as follows: "A contract which ceases to be enforceable by law becomes void when it ceases to be enforceable". Thus, a void contract is one which cannot be enforced by a court of law.

- (ii) The law provides that a contract should be supported by consideration. So long as consideration exists, the Courts are not concerned to its adequacy, provided it is of some value. The adequacy of the consideration is for the parties to consider at the time of making the agreement, not for the Court when it is sought to be enforced (***Bolton v. Modden***). Consideration must, however, be something to which the law attaches value though it need not be equivalent in value to the promise made.

According to Explanation 2 to Section 25 of the Indian Contract Act, 1872, an agreement to which the consent of the promisor is freely given is not void merely because the consideration is inadequate, but the inadequacy of the consideration may be taken into account by the Court in determining the question whether the consent of the promisor was freely given.

- (iii) **“Small Limited Liability Partnership [Section 2(ta) of the Limited Liability Partnership Act, 2008]:** 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.

3. (i) As per Section 29 of Indian Partnership Act, 1932, a transfer by a partner of his interest in the firm, either absolute or by mortgage, or by the creation by him of a charge on such interest, does not entitle the transferee, during the continuance of the firm, to interfere in the conduct of business, or to require accounts, or to inspect the books of the firm, but entitles the transferee only to receive the share of profits of the transferring partner, and the transferee shall accept the account of profits agreed to by the partners.

In the given case during the continuance of partnership, such transferee Mr. B is not entitled:

- to interfere with the conduct of the business.
- to require accounts.
- to inspect books of the firm.

However, Mr. B is only entitled to receive the share of the profits of the transferring partner and he is bound to accept the profits as agreed to by the partners, i.e. he cannot challenge the accounts.

- (ii) **Particular partnership:** A partnership may be organized for the prosecution of a single adventure as well as for the conduct of a continuous business. Where a person becomes a partner with another person in any particular adventure or undertaking, the partnership is called ‘particular partnership’.

A partnership, constituted for a single adventure or undertaking is, subject to any agreement, dissolved by the completion of the adventure or undertaking.

- (iii) **Section 73-75 of Indian Contract Act, 1872:** Damage means a sum of money claimed or awarded in compensation for a loss or an injury. Whenever a party commits a breach, the aggrieved party can claim the compensation for the loss so suffered by him. General damages are those which arise naturally in the usual course of things from the breach itself. (*Hadley Vs Baxendale*). Therefore, when breach is committed by a party, the defendant shall be held liable for all such losses that naturally arise in the usual course of business. Such damages are called

ordinary damages. However special damages are those which arise in unusual circumstances affecting the aggrieved party and such damages are recoverable only when the special circumstances were brought to the knowledge defendant. If no special notice is given, then the aggrieved party can only claim the ordinary damages.

In the instant case, the goods were delivered after the conclusion of the exhibition, therefore Seema can recover only the losses arising in the ordinary course of business. Special damages are allowed only when the special circumstances are made aware. Since no notice about special circumstances was given to railways authorities, she could not recover the loss of profits.

4. (i) **Delivery - its forms:** Delivery means voluntary transfer of possession from one person to another [Section 2(2) of the Sale of Goods Act, 1930]. As a general rule, delivery of goods may be made by doing anything, which has the effect of putting the goods in the possession of the buyer, or any person authorized to hold them on his behalf.

Forms of delivery: Following are the kinds of delivery for transfer of possession:

(i) **Actual delivery:** When the goods are physically delivered to the buyer. Actual delivery takes place when the seller transfers the physical possession of the goods to the buyer or to a third person authorised to hold goods on behalf of the buyer. This is the most common method of delivery.

(ii) **Constructive delivery:** When it is effected without any change in the custody or actual possession of the thing as in the case of delivery by attornment (acknowledgement).

Constructive delivery takes place when a person in possession of the goods belonging to the seller acknowledges to the buyer that he holds the goods on buyer's behalf.

(iii) **Symbolic delivery:** When there is a delivery of a thing in token of a transfer of something else, i.e., delivery of goods in the course of transit may be made by handing over documents of title to goods, like bill of lading or railway receipt or delivery orders or the key of a warehouse containing the goods is handed over to buyer. Where actual delivery is not possible, there may be delivery of the means of getting possession of the goods.

- (ii) **Consequences of Non-registration of partnership firm (Section 69 of the Indian Partnership Act, 1932):**

Non-registration of partnership gives rise to a number of disabilities. Though registration of firm is not compulsory, yet the consequences or disabilities of non-registration have a persuasive pressure for their registration. Following are the consequences:

(a) **No suit in a civil court by firm or other co-partners against third party:** The firm or any other person on its behalf cannot bring an action against the third party for breach of contract entered into by the firm.

(b) **No relief to partners for set-off of claim:** If an action is brought against the firm by a third party, then neither the firm nor the partner can claim any set-off, if the suit be valued for more than ₹ 100 or pursue other proceedings to enforce the rights arising from any contract.

(c) **Aggrieved partner cannot bring legal action against other partner or the firm:** A partner of an unregistered firm (or any other person on his behalf) is precluded from bringing legal action against the firm or any person alleged to be or to have been a partner in the firm.

(d) **Third-party can sue the firm:** In case of an unregistered firm, an action can be brought against the firm by a third party.

In the instant case, since the fresh registration has not been taken after introduction of new partner S, the firm P & Co. will be considered as unregistered firm. Hence the firm which is

not registered cannot file a case against the third party. Hence the firm P & Co. cannot sue X.

5. (i) Condition as to merchantability (Section 16(2) of the Sale of Goods Act, 1930):

When goods are sold by description and the seller trades in similar goods, then the goods should be merchantable i.e. the goods should be fit to use or wholesome or for to consume. However, the condition as to merchantability shall consider the following points -

- (i) Right to examine the goods by the buyer. The buyer should be given chance to examine the good.
- (ii) The buyer should reject the goods, if there is any defect found in the good. But if the defect could not be revealed even after the reasonable examination and the buyer purchases such goods, then the seller is held liable. Such defects which cannot be revealed by examination are called latent defects. The seller is liable to pay to the buyer for such latent defects in the goods. [Section 17]

In the instant case, the retailer can claim indemnity from the wholesaler because it was found that the retailer had examined the sample before purchasing the goods and a reasonable examination on his part could not reveal this latent defect. Under these circumstances, the wholesaler was bound to indemnify the retailer for the loss suffered by the latter.

- (ii) Yes, a non-profit organization be registered as a company under the Companies Act, 2013 by following the provisions of section 8 of the Companies Act, 2013. Section 8 of the Companies Act, 2013 deals with the formation of companies which are formed to

- promote the charitable objects of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment etc.

Such company intends to apply its profit in

- promoting its objects and
- prohibiting the payment of any dividend to its members.

The Central Government has the power to issue license for registering a section 8 company.

- (i) Section 8 allows the Central Government to register such person or association of persons as a company with limited liability without the addition of words 'Limited' or 'Private limited' to its name, by issuing licence on such conditions as it deems fit.
- (ii) The registrar shall on application register such person or association of persons as a company under this section.
- (iii) On registration, the company shall enjoy same privileges and obligations as of a limited company.

- 6. (i) Quasi Contracts:** Under certain special circumstances, obligation resembling those created by a contract are imposed by law although the parties have never entered into a contract. Such obligations imposed by law are referred to as 'Quasi-contracts'. Such a contract resembles with a contract so far as result or effect is concerned but it has little or no affinity with a contract in respect of mode of creation. These contracts are based on the doctrine that a person shall not be allowed to enrich himself unjustly at the expense of another.

The following are the cases which are deemed as Quasi Contract:

- (a) Claim for necessaries supplied to persons incapable of contracting (Section 68 of the Indian Contract Act, 1872):** If a person, incapable of entering into a contract, or anyone whom he is legally bound to support, is supplied by another person with necessaries suited to his condition in life, the person who has furnished such supplies is entitled to be reimbursed from the property of such incapable person.

To establish his claim, the supplier must prove not only that the goods were supplied to the person who was minor or a lunatic but also that they were suitable to his actual requirements at the time of the sale and delivery.

- (b) **Payment by an interested person (Section 69):** A person who is interested in the payment of money which another is bound by law to pay, and who therefore pays it, is entitled to be reimbursed by the other.
- (c) **Obligation of person enjoying benefits of non-gratuitous act (Section 70):** In term of section 70 of the Act “where a person lawfully does anything for another person or delivers anything to him not intending to do so gratuitously and such other person enjoys the benefit thereof, the latter is bound to pay compensation to the former in respect of, or to restore, the thing so done or delivered”.
- (d) **Responsibility of finder of goods (Section 71):** ‘A person who finds goods belonging to another and takes them into his custody is subject to same responsibility as if he were a bailee’.

Thus, a finder of lost goods has:

- (i) to take proper care of the property as man of ordinary prudence would take
- (ii) no right to appropriate the goods and
- (iii) to restore the goods if the owner is found.

- (e) **Money paid by mistake or under coercion (Section 72):** “A person to whom money has been paid or anything delivered by mistake or under coercion, must repay or return it”.

(ii) **Ms. Lucy while drafting partnership deed must take care of following important points:**

- No particular formalities are required for an agreement of partnership.
- Partnership deed may be in writing or formed verbally. The document in writing containing the various terms and conditions as to the relationship of the partners to each other is called the ‘partnership deed’.
- Partnership deed should be drafted with care and be stamped according to the provisions of the Stamp Act, 1899.
- If partnership comprises immovable property, the instrument of partnership must be in writing, stamped and registered under the Registration Act.

List of information included in Partnership Deed while drafting Partnership Deed by Ms. Lucy:

- Name of the partnership firm.
- Names of all the partners.
- Nature and place of the business of the firm.
- Date of commencement of partnership.
- Duration of the partnership firm.
- Capital contribution of each partner.
- Profit Sharing ratio of the partners.
- Admission and Retirement of a partner.
- Rates of interest on Capital, Drawings and loans.

- Provisions for settlement of accounts in the case of dissolution of the firm.
- Provisions for Salaries or commissions, payable to the partners, if any.
- Provisions for expulsion of a partner in case of gross breach of duty or fraud.

Note: Ms. Lucy may add or delete any provision according to the needs of the partnership firm.

- (iii) According to the decision taken in case of *Salomon v/s Salomon & Co. Ltd.*, a company has separate legal entity. A company is different from its members. Further, according to the decision taken in case of *Macaura v/s Northern Assurance Co. Ltd.*, a member or creditor does not have any insurable interest in the property of company. Members or creditors of the company cannot claim ownership in the property of company.

On the basis of above provisions and facts, it can be said Mr. Sunny and CPL Private Limited are separate entities. Mr. Sunny cannot have any insurable interest in the property of CPL Private Limited neither as member nor as creditor. Hence, the insurance company is not liable to pay to Mr. Sunny for the claim for the loss of stock by fire.

SECTION-B: BUSINESS CORRESPONDENCE AND REPORTING

ANSWER

1. (a) Reading Comprehension

- (1) There are no minimum necessary conditions /guidelines for making quality education in India a distant goal.
- (2) Option c
- (3) Some states follow lenient marking in order to ensure good performance.
- (4) Teachers oppose new books as they are not familiar with them.
- (5) Option a

(b) Title: Writing a Business Letter

1. Features of a gd. busns ltr
 - 1.1 conveys info efficiently to get results
 - 1.2 is concise
 - 1.3 is clear
 - 1.4 is courteous
2. How to write a gd. busns. ltr
 - 2.1 Making ltr concise
 - 2.1.1 Intro. should be brief
 - 2.1.2 use precise words and snts.
 - 2.2 Style imp.
 - 2.2.1 short ltr more effective
 - 2.2.2 may ocasnly have humour
 - 2.3 Achieving clarity
 - 2.3.1 Have a clear idea of what you wish to say
 - 2.3.2 str. the ltr—intro & cnclsn.
 - 2.3.3 use accepted format; para, topic, snts.
 - 2.3.4 check facts, explns, refs.
 - 2.4 Being courteous
 - 2.4.1 Exp. your pt. politely
 - 2.4.1.2 avoid sarcasm & insults
 - 2.4.2 careful wrtg & typg.
 - 2.4.3 gram. & splg. errors to be avoided
3. Impc. of busns. ltr
 - 3.1 is a rep.
 - 3.2 prmnt. rec. message.

Key

Gd.-good

Busns- business

Ltr.- letter

Intro. –introduction

Snts.-sentences

Imp.-important

Ocsnly.-occasionally

Pt. – point

Str.- structure

Expln.- explanation

Exp.-explain

Refs.-references

Cnclsn.- conclusion

Para.-paragraph

Wrtg.- writing

Typg.-typing

Gram.-grammar

Splg- spelling

Impc.-importance

Rep.- Representative

Prmnt.-permanent

Rec. recorded

SUMMARY

A good business letter is one which gives you positive and quality results. To get such results, a business letter should be effective in appearance, style and content. Apart from this, a letter should be concise, clear and courteous. A business letter should be to the point, the message should be clear to the reader and bear your impression. The structure of a good letter should have an introduction, topic sentences and a concluding paragraph. While writing a letter, always be polite, avoid sarcasm and insults that can work against your motive. Ensure there are no grammar and spelling errors.

2. (a) When the right message is conveyed at the right time to the right person in a clear and coherent manner, it is said to be Effective communication.

Characteristics of effective communication are:

- (i) **Clarity:** The message written or spoken should be stated clearly. Communication should not have ambiguity.
- (ii) **Conciseness:** Brevity is the essence of communication. Message conveyed should be short, brief and to the point.
- (iii) **Coherence:** Communication should involve a logical flow of ideas, where there is a smooth shift from one idea to another.

- (iv) **Completeness:** Good communication conveys the whole idea without leaving gaps. All relevant information should be given at the same time to make it complete.
- (b) (i) Option a
- (ii) Option a
- (iii) A soft voice behind me asked if I was alone.

(c) **Title: Impact / Negative Impact on account of outbreak of Covid – 19 /Tourism- A Victim of Covid-19 Pandemic**

The outbreak of Covid-19 pandemic has seriously affected the tourism sector not only of our country but also world-wide. It has affected the economy in general but the export and employment in particular. Victims of Covid-19 pandemic are entrepreneurs in micro, small, and medium sized enterprises that employ a high share of women. There is a drop of international tourists of about 78%, causing a loss in export revenue of US\$1.2 trillion to tourism-dependent countries. These countries are most negatively affected because it involves contact-intensive services. Tour and Travel sector will continue to struggle until people feel safe to travel again. The solutions range from chasing the ultra-rich who can quarantine on their yachts to inviting people to stay and work virtually while enjoying a tropical view.

3. (a) Emotions are a powerful force that affect our perception of reality regardless of how hard we try to remain unbiased. In fact, intense emotions can undermine a person's capacity for rational decision-making, even when the individual is aware of the need to make careful decisions. We carry within us feelings and sentiments such as anger, fear of criticism, ridicule, mistrust, suspicion, jealousy, anxiety that affect our ability to communicate. In order to overcome emotional barriers, emotional awareness is very essential. It will facilitate to understand the emotions of oneself and others yielding results of meaningful communication with another person or a group.

- (b) (i) Option 1
- (ii) Option 2
- (iii) Tanvi said that the auditions had ended the previous day.

(c) The Sales Manager
ASD Enterprises Pvt. Ltd.
B-70 Electronics Enclave
New Delhi- 1100xx

3 October, 20XX

Dear Sir,

Subject: Enquiry about Laser Printers

This is with reference to the enquiry about heavy duty Laser Printers capable of printing 50 copies per minute. You are requested to submit complete features with brochures of the brands available with you along with the price, warranty and servicing details. We require 5 Black/White and 3 Colour Printers within a fortnight.

We have been your customers for the past 3 years and have procured many devices from you. You are requested to work out specific discounted prices and send us the final quote.

Kindly submit all the pertinent details by the end of this week. Looking forward to your earliest reply.

Thanks and Regards,

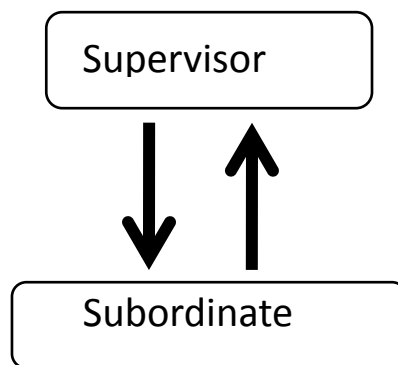
XYZ

Senior Manager (Administration)

ABC Solutions Pvt. Ltd.

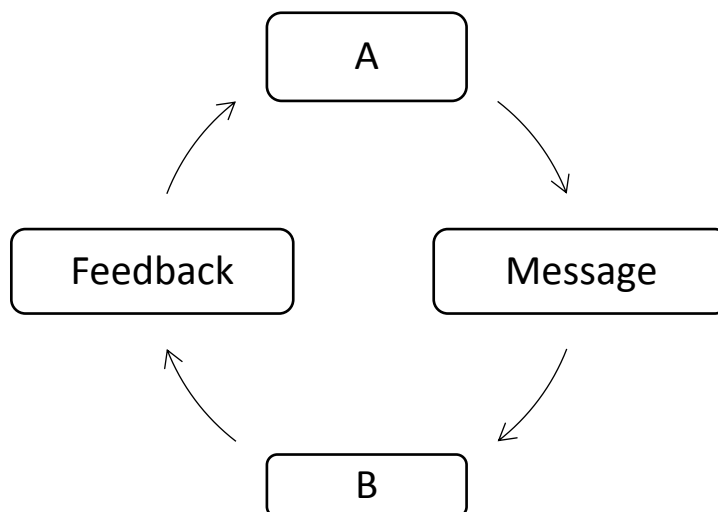
4. (a) Vertical Network:

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



(b) Circuit Network:

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



- (i) She exclaimed that it was a very beautiful scene.
- (ii) What did you eat for lunch?
- (iii) His diet program had been kept up for a month.

(c) Impact of Advertisement on the younger generation

By.....(ABC)

The advertisement industry has a tremendous impact on the younger generation. As citizens of the modern world, advertisements have become a part of the daily lives of youngsters, and they have got used to being bombarded with numerous advertisements over the course of their day to day lives.

In the ever-expanding world of consumerism and advertising, companies are constantly looking for new ways to sell their products to the youngsters by making their commercials and campaigns more memorable and to leave an impact on their minds. The younger generation has become their prime target because they have more spending power than ever before and increased avenues at their disposal. Therefore, companies spend enormous amounts of money to rope in popular film stars, cricketers, musicians etc. to endorse their products.

Companies target the younger generation because they follow the latest trends which influences the buying behaviour of their families as well. Overindulgence in such activities can negatively influence their thinking ability. Their mind gets inclined to a confined idea.

They want the young generation to be aware and take action for the betterment of the society. The purpose of such ads is to influence the youth so that they can decide what is good and bad for them. Celebrities are also roped in at times so that the message makes an even greater impact.

Therefore, it would be wrong to say that the impact of advertisement on the younger generation is always negative. How the youth perceives the advertisement and the message it sends forth, makes all the difference.

5. (a) **Gender barriers-** Men and women communicate differently. The reason for this lies in the wiring of a man's and woman's brains. Men talk in a linear, logical and compartmentalized manner whereas the women use both logic and emotion, and are more verbose. This may be the cause of communication problem in an office where both men and women work side by side. Men can be held guilty of providing insufficient information, while women may be blamed for providing too much detail.

Gender bias is another factor in communication barriers. Due to traditional mindsets, many men find it difficult to take orders from, or provide information to women.

- (b) (i) Option 4
(ii) Option 4
(iii) A sketch was drawn by him in the morning.
(iv) Option 4

(c) Minutes of the Meeting

Participants in attendance: Director Sales and Marketing, Retail Head, Supply Chain Head, Procurement Personnel and other senior members

Date: 12th September, 2022

Meeting started at 11: 00 am.

Mr. SS, Director Sales and Marketing, informed the agenda of the meeting i.e. lack of demand due to the pandemic and suggested tapping the local youth to popularise the joint.

Mr. RV, Retail Head, expressed concern over the matter; discussed ways of increasing demand by opening new take-away outlets and free home delivery within 3 kms range.

Mr. AP, Supply Chain Head, gave a detailed analysis of the raw material being over procured and suggested the stock be procured on daily basis from the local suppliers to avoid wastage.

Mr. AS, Senior Product Head, presented a detailed analysis of the customer demand in the past one month and suggested introducing combos, new finger- foods and snack items on the menu along with decreasing the size of each serving by 10%.

Procurement team: Proposed ways of effective delivery systems and aligning with the increased production. Patent laws were also discussed.

Mr. SS, Director Sales and Marketing, gave a vote of thanks and appreciated the views and suggestions of members present.

All participants agreed to the raised concern and come back with a detailed report.

ATR to be submitted by Nov 20, 2022 to **Director, Sales and Marketing**

OR

(c) Cover Letter

12, Civil Lines,
New Delhi-1100xx
Date: Oct 12, 20XX

To,
Manager (HR) ABC Consultants
21/3 Lane-1
Prahlad Market,
Karol Bagh
New Delhi.

Sir,

Subject: Application for the post of Article Assistant

Greetings for the day!

I am writing this letter to express my interest in the position of Article Assistant in your firm.

I have qualified CA Intermediate both groups in 1st attempt in May 2022. Thereafter, it took me some time to complete the mandatory ITT and MCS training program.

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

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

Best Regards,
Gaurav Sharma

ENCLOSURE:**1. Resume**

Gaurav Sharma
12, Civil Lines
New Delhi-110044
Email id: youremail@gmail.com
Mobile No.: +91 XXXXXXXXX

Objective:

- I seek to join a firm where I can learn various aspects of the profession and use my skills and knowledge of MS Excel, MIS, Tally, and Taxation with GST.
- I wish to contribute towards organizational goal through my technical skills, hard work and creativity.

Academics:

Qualification	University/Board	Year of Passing	Score/Marks
B.Com	DU	Pursuing	
CA Intermediate	ICAI	2020-21	67%
CA Foundation	ICAI	2019	75%
XII	CBSE	2018-19	92%
X	CBSE	2016-17	90%

Skills:

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

Good analytical and decision-making skills.

Achievements:

- As captain of the school cricket team won 3 consecutive zonal inter- school championship matches.
- Stood first in school in Math's Olympiad.
- Stood second at the state level 'Sudoku' championship.

Personal Details:

Father's Name:

Date of Birth:

Nationality:

Declaration:

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

Date:

Gaurav Sharma

Signature