



J.K. SHAH[®]
TEST SERIES
Evaluate Learn Succeed

SUGGESTED SOLUTION

CA FOUNDATION

**SUBJECT- BUSINESS LAW AND
BUSINESS CORRESPONDENCE AND REPORTING**

Test Code – CFN 9280

BRANCH - () (Date :)

Head Office : Shraddha, 3rd Floor, Near Chinai College, Andheri (E), Mumbai – 69.

Tel : (022) 26836666

NOTE : WRITE NEW QUESTION ON NEW PAGE

PART A : BUSINESS LAWS (60 MARKS)

Question 1 is Compulsory. Attempt any 4 out of remaining 5 Questions.

ANSWER 1(a)

BREACH OF CONTRACT- DAMAGES: Section 73 of the Indian Contract Act, 1872 lays down that when a contract has been broken, the party who suffers by such breach is entitled to receive from the party who has broken the contract, compensation for any loss or damage caused to him thereby which naturally arose in the usual course of things from such breach or which the parties knew when they made the contract to be likely to result from the breach of it.

The leading case on this point is “Hadley v. Baxendale” in which it was decided by the Court that the special circumstances under which the contract was actually made were communicated by the plaintiff to the defendant, and thus known to both the parties to the contract, the damages resulting from the breach of such contract which they would reasonably contemplate, would be the amount of injury which would ordinarily follow from the breach of contract under these special circumstances so known and communicated.

The problem asked in this question is based on the provisions of Section 73 of the Indian Contract Act, 1872. In the instant case ‘X’ had intimated to ‘Z’ that he was purchasing water bottles from him for the purpose of performing his contract with ‘Y’. Thus, ‘Z’ had the knowledge of the special circumstances. Therefore, ‘X’ is entitled to claim from ‘Z’ Rs. 500/- at the rate of 0.50 paise i.e. 1000 water bottles x 0.50 paise (difference between the procuring price of water bottles and contracted selling price to ‘Y’) being the amount of profit ‘X’ would have made by the performance of his contract with ‘Y’.

If ‘X’ had not informed ‘Z’ of ‘Y’s contract, then the amount of damages would have been the difference between the contract price and the market price on the day of default. In other words, the amount of damages would be Rs. 750/- (i.e. 1000 water bottles x 0.75 paise).

(6 MARKS)

ANSWER 1(b)

As per provisions of Sale of Goods Act 1930, The ownership is transferred as soon as the seller has put the goods in a deliverable state and the buyer comes to know about the act of the seller.

In the given question, A contracts to sell to B all the oil to be produced from groundnut harvested from A’s farm. The crops having been harvested and oil made there from, A fills the oil in cans supplied by B. However, A hasn’t yet informed B. Since B doesn’t know about deliverable state, the property in oil does not pass to B.

(3 MARKS)

ANSWER 1(c)

As per section 7(7) of the Companies Act, 2013, where a company has been got incorporated by furnishing false or incorrect information or representation or by suppressing any material fact or information in any of the documents or declaration filed or made for incorporating such company or by any fraudulent action, the Tribunal may, on an application made to it, on being satisfied that the situation so warrants, direct that liability of the members shall be unlimited. Hence, the order of NCLT will be legal.

Precautions: Before making any order, —

- (a) the company shall be given a reasonable opportunity of being heard in the matter; and
- (b) the Tribunal shall take into consideration the transactions entered into by the company, including the obligations, if any, contracted or payment of any liability.

(3 MARKS)

ANSWER 2(a)

Quasi-Contracts: Even in the absence of a contract, certain social relationships give rise to certain specific obligations to be performed by certain persons. These are known as “quasi-contracts” as they create some obligations as in the case of regular contracts. Quasi-contracts are based on the principles of equity, justice and good conscience.

The salient features of quasi-contracts are:

- (i) such a right is always a right to money and generally, though not always, to a liquidated sum of money;
- (ii) does not arise from any agreement between the parties concerned but the obligation is imposed by law and;
- (iii) the rights available are not against all the world but against a particular person or persons only, so in this respect it resembles to a contractual right.

Circumstances Identified as Quasi-Contracts:

1. **Claim for necessaries supplied to persons incapable of contracting:** Any person supplying necessaries of life to persons who are incapable of contracting is entitled to claim the price from the other person’s property. Similarly, where money is paid to such persons for purchase of necessaries, reimbursement can be claimed.
2. **Payment by an interested person:** A person who has paid a sum of money which another person is obliged to pay, is entitled to be reimbursed by that other person provided that the payment has been made by him to protect his own interest.
3. **Obligation of person enjoying benefits of non-gratuitous 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.
4. **Responsibility of finder of goods:** A person who finds goods belonging to another person and takes them into his custody is subject to same responsibility as if he were a bailee.
5. **Liability for money paid or thing delivered by mistake or by coercion :** A person to whom money has been paid or anything delivered by mistake or under coercion, must repay or return it.

In all the above cases contractual liability arises without any agreement between the parties.

(5 MARKS)

ANSWER 2(b)

Doctrine of Indoor Management

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

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

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

Thus,

1. What happens internal to a company is not a matter of public knowledge. An outsider can only presume the intentions of a company, but do not know the information he/she is not privy to.
2. If not for the doctrine, the company could escape creditors by denying the authority of officials to act on its behalf.

In the given question, Easy Finance Ltd. being external to the company, need not enquire whether the necessary resolution was passed properly. Even if the company claim that no resolution authorizing the loan was passed, the company is bound to pay the loan to Easy Finance Ltd.

(5 MARKS)

ANSWER 2(c)

Liabilities of a minor partner after attaining majority:

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

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

(2 MARKS)

ANSWER 3(a)

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

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

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

(4 MARKS)

ANSWER 3(b)

Implied authority of partner as agent of the firm (Section 19):

Subject to the provisions of section 22, the act of a partner which is done to carry on, in the usual way, business of the kind carried on by the firm, binds the firm. The authority of a partner to bind the firm conferred by this section is called his "implied authority"

In the absence of any usage or custom of trade to the contrary, the implied authority of a partner does not empower him to-

- (a) Submit a dispute relating to the business of the firm to arbitration;
- (b) Open a banking account on behalf of the firm in his own name;
- (c) Compromise or relinquish any claim or portion of a claim by the firm;
- (d) Withdraw a suit or proceedings filed on behalf of the firm;
- (e) Admit any liability in a suit or proceedings filed on behalf of the firm;
- (f) Acquire immovable property on behalf of the firm;
- (g) Transfer immovable property belonging to the firm; and
- (h) Enter into partnership on behalf of the firm.

(4 MARKS)

ANSWER 3(c)

Consequences of Non-Registration of a Partnership Firm [Section 69 of the Indian Partnership Act, 1932]: Although registration of firms is not compulsory, yet the consequences or disabilities of non-registration have a persuasive pressure for their registration. **These disabilities briefly are as follows:**

- (i) **No suit in a civil court by firm or other co-partners against third party:** The firm or any other person on its behalf cannot bring an action against the third party for breach of contract entered into by the firm, unless the firm is registered and the persons suing are or have been shown in the register of firms as partners in the firm.
- (ii) **No relief to partners for set-off of claim:** If an action is brought against the firm by a third party, then neither the firm nor the partner can claim any set-off, if the suit be valued for more than `100 or pursue other proceedings to enforce the rights arising from any contract.
- (iii) **Aggrieved partner cannot bring legal action against other partner or the firm:** A partner of an unregistered firm (or any other person on his behalf) is precluded from bringing legal action against the firm or any person alleged to be or to have been a partner in the firm. But, such a person may sue for dissolution of the firm or for accounts and realization of his share in the firm's property where the firm is dissolved.
- (iv) **Third party can sue the firm:** In case of an unregistered firm, an action can be brought against the firm by a third party.

(4 MARKS)

ANSWER 4(a)**Circumstances in which LLP may be wound up by Tribunal (Section 64 of the LLP Act, 2008):**

A LLP may be wound up by the Tribunal:

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

(5 MARKS)

ANSWER 4(b)

In India, consideration may proceed from the promisee or any other person who is not a party to the contract. The definition of consideration as given in section 2(d) makes that proposition clear. According to the definition, when at the desire of the promisor, the promisee or any other person does something such an act is consideration. In other words, there can be a stranger to a consideration but not stranger to a contract.

In the given problem, Mr. Balwant has entered into a contract with Ms. Reema, but Mr. Sawant has not given any consideration to Ms. Reema but the consideration did flow from Mr. Balwant to Ms. Reema and such consideration from third party is sufficient to enforce the promise of Ms. Reema, the daughter, to pay an annuity to Mr. Sawant. Further the deed of gift and the promise made by Ms. Reema to Mr. Sawant to pay the annuity were executed simultaneously and therefore they should be regarded as one transaction and there was sufficient consideration for it.

Thus, a stranger to the contract cannot enforce the contract but a stranger to the consideration may enforce it. Hence, the contention of Ms. Reema is not valid.

(5 MARKS)

ANSWER 4(c)**Right of indemnity when Partnership is rescinded for Fraud or Misrepresentation [Sec. 52]:**

A Contract creating Partnership is rescinded on the fraud or misrepresentation of any parties thereto. The party entitled to rescind, is entitled to –

- (a) a lien on / right of retention of the surplus or assets of the Firm remaining after settlement of Firms' debts, for any sum paid by him for purchase of share or for contribution of capital.
- (b) Rank as a Creditor of the Firm in respect of any payment made by him for the Firm's debts.
- (c) Be indemnified by the Partner(s) guilty of such fraud or misrepresentation against all debts of the Firm.

(2 MARKS)

ANSWER 5(a)

“Coercion” is the committing or threatening to commit any act forbidden by the Indian Penal Code 1860, or the unlawful detaining or threatening to detain any property, to the prejudice of any person whatever, with the intention of causing any person to enter into an agreement. (Section 15 of the Indian Contract Act, 1872).

It is also important to note that it is immaterial whether the Indian Penal Code, 1860 is or is not in force at the place where the coercion is employed.

Effects on validity: According to section 19 of the Act, when consent to an agreement is caused by coercion, the contract is voidable at the option of the party, whose consent was so caused. The aggrieved party, whose consent was so caused can enforce the agreement or treat it as void and rescind it. It is seen that in all these cases though the agreement amounts to a contract, it is voidable. The injured party might insist on being placed in the same position in which he might have been had the vitiating circumstances not been present.

Where a contract is voidable and the party entitled to avoid it decides to do so by rescinding it, he must restore any benefit which he might have received from the other party. He cannot avoid the contract and at the same time enjoy the benefit under the rescinded/avoided contract. (Section 64)

(4 MARKS)

ANSWER 5(b)

DISSOLUTION OF FIRM VS. DISSOLUTION OF PARTNERSHIP

S.No.	Basis of Difference	Dissolution of Firm	Dissolution of Partnership
1.	Continuation of business	It involves discontinuation of business in partnership.	It does not affect continuation of business. It involves only reconstitution of the firm.
2.	Winding up	It involves winding up of the firm and requires realization of assets and settlement of liabilities.	It involves only reconstitution and requires only revaluation of assets and liabilities of the firm.
3.	Order of court	A firm may be dissolved by the order of the court.	Dissolution of partnership is not ordered by the court.
4.	Scope	It necessarily involves dissolution of partnership.	It may or may not involve dissolution of firm.
5.	Final closure of books	It involves final closure of books of the firm.	It does not involve final closure of the books.

(4 MARKS)

ANSWER 5(c)

Rules at to resale [Sec. 54]:

- (a) **Situations** : Where the Goods are of a perishable in nature (or) where the Unpaid Seller gives notice to the buyer, of his intention to resell.
- (b) **Buyer's response** : Buyer does not pay or tender the price within reasonable time.
- (c) **Unpaid Seller's right** : Resell the goods within a reasonable time (or) can recover from the original Buyer damages for any loss occasioned by his breach of contract.

- (d) **Buyer's right** : The Buyer shall not be entitled to any profit on such re – sale by the unpaid Seller, Where the Buyer had paid some money by way of advance or deposit, then such amount can be claimed by him, but subject to the Seller's claim for damages.
- (e) **Perishable Goods** : In case of perishable goods, Unpaid Seller can re – sell the Goods without any notice to Buyer. The word 'perishable' does not only mean physical deterioration, it also includes commercially perishable Goods (i.e., Goods losing most of its value).
- (f) **Notice not given** : If no notice is given to original Buyer of the intention to re – sell, the Unpaid Seller cannot claim any damages and the Buyer is entitled to profits, if any, on re – sale.
- (g) **Good title to subsequent Buyer** : The subsequent Buyer acquires goods title thereof as against the original Buyer, despite the fact that no notice of re – sale has been given by the Seller to the original Buyer.
- (h) **Express Contract** : Where the Seller expressly reserves a right of re – sale in case the buyer makes any default, and, on the buyer making default, re – sells the goods, the original contract of sale is thereby rescinded, but without prejudice to any claim which the Seller may have for damages.

(4 MARKS)

ANSWER 6(a)

	Basis	Contracts of Insurance	Wagering Agreement
1.	Meaning	It is a contract to indemnify the loss.	It is a promise to pay money or money's worth on the happening or non happening of an uncertain event.
2.	Consideration	The crux of insurance contract is the mutual consideration (premium and compensation amount).	There is no consideration between the two parties. There is just gambling for money.
3.	Insurable Interest	Insured party has insurable interest in the life or property sought to be insured.	There is no property in case of wagering agreement. There is betting on other's life and properties.
4.	Contract of Indemnity	Except life insurance, the contract of insurance indemnifies the insured person against loss.	Loser has to pay the fixed amount on the happening of uncertain event.
5.	Enforceability	It is valid and enforceable	It is void and unenforceable agreement.
6.	Premium	Calculation of premium is based on scientific and actuarial calculation of risks.	No such logical calculations are required in case of wagering agreement.
7.	Public Welfare	They are beneficial to the society.	They have been regarded as against the public welfare.

(6 MARKS)

ANSWER 6(b)

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

- (1) The problem asked in the question is based upon the aforesaid facts. The three companies were formed by the assessee purely and simply as a means of avoiding tax and the companies were nothing more than the façade of the assessee himself. Therefore the whole idea of Mr. F was simply to split his income into three parts with a view to evade tax. No other business was done by the company.
- (2) The legal personality of the three private companies may be disregarded because the companies were formed only to avoid tax liability. It carried on no other business, but was created simply as a legal entity to ostensibly receive the dividend and interest and to hand them over to the assessee as pretended loans. The same was upheld in *Re Sir Dinshaw Maneckji Petit* AIR 1927 Bom.371 and *Juggilal vs. Commissioner of Income Tax* AIR (1969) SC (932).

(6 MARKS)

PART B : BUSINESS CORRESPONDENCE AND REPORTING (40 MARKS)

Question 7 is Compulsory. Attempt any 3 out of remaining 4 Questions.

ANSWER 7(a)

(1*5 = 5 MARKS)

- 1) c
- 2) a
- 3) c
- 4) d
- 5) a

ANSWER 7(b)

(i) Green house Gases and the effects (Heading)

(1) Acc to Global Wrmng hts

a) Wrmng lpsd in 21st cntry

(2) New Prbltc System of prdctng clmt

(a) Dvlpd by Univ of South Hampton

(b) Uses new statscl mthd, diff from tradtnl smltns

(c) Rlbl and eqvInt to crnt mthds

(d) Finds crnt clmt anlgs

(e) Uses rfrnce mdl

(f) Dedcs future psblts

(3) New Method

(a) Prdcts very high mean air temp, espclly on sea surfaces in 2018-22

(i) Cause

- Low prblty of intense cold events
- High prblty of heat events

(ii) Effect

- Incrd trpcl strm actvty

(b) Much faster than a super comp

(i) Prdctns made in frctn of scnd based on algo

Key Used

- Glbl= global
- Wrmng= warming
- Hts=hiatus
- Lpsd=lapsed
- Cntry=century
- Prblstc=probalistic

- Prdctng=predicting
- Clmt=climate
- Temp=temperature
- Dvlpd=developed
- Univ= university
- Statscl=statistical
- Mthds=methods
- Tradtnl=traditional
- Smltns= simulations
- Rlbl=reliable
- EqvInt=equivalent
- Crnt=current
- Analgs=analogues
- Rfrnce=reference
- Mdl=models
- Dedcs=deduces
- Psblts=possibilities
- Espcly=especially
- Prdcts=Predicts
- Prblty=probability
- Incrsd=increased
- Trpcl=tropical
- Strm=storm
- Actvty=activity
- Comp=computer
- Prdctns=predeictions
- Frctn=fraction
- Scnd=second
- Algo=algorithm

(3 Marks)

(ii) Summary

As per Global warming hiatus warming seem to have lapsed in this, but new method suggests hotter temperatures than expected. New probabilistic system developed by South Hampton University uses a method different from the traditional one that uses new statistical method that finds current climate analogues using reference models deducing future possibilities. The system is as reliable as the current system. It has predicted extremely high mean air temperature especially on the sea surfaces due to low probability of extreme cold events and high probability of high heat events causing increased tropical storm activity. It makes predictions in a fraction of a second and is much faster compared to a super computer.

(2 Marks)

ANSWER 8(a)

Communication is a process of exchanging information, ideas, thoughts, feelings and emotions through speech, signals, writing, or behavior. Communication is relevant in daily life as we experience it in all walks of life. While talking to friends, family and office colleagues, while passing on a piece of information, while starting a campaign or a protest march; at every step we want to communicate a message. The audience differs and the purpose differs; yet communication happens.

(2 Marks)

ANSWER 8(b)

- (i) b
- (ii) Do it now.
- (iii) He asked whether administrator would release him.

(1*3 = 3 Marks)

ANSWER 8(c)**Precis writing**

Possible Titles: Good/Great Men/Souls never die

Good/Great Men/Souls live forever

Good men like trees, live for others. As trees, who face the heat of the sun themselves but bear fruits for others, good men serve others. They do not lose their character, even if they have to lose their lives. They are not bothered whether they are praised or not, or whether they live long or are short lived. They live forever in eternal bliss.

(5 Marks)

ANSWER 9(a)

Based on Communication channels, there are three kinds of categories:

- **Verbal:** Verbal communication involves the use of words and language in delivering the intended message
- **Non Verbal:** Nonverbal communication is the process of communicating by sending and receiving wordless messages. These messages can aid verbal communication, convey thoughts and feelings contrary to the spoken words or express ideas and emotions on their own.
- **Visual:** Visual communication through visual aids such as signs, typography, drawing, graphic design, illustration, colour and other electronic resources usually reinforces written communication. Visuals like graphs, pie charts and other diagrammatic presentations convey clearly and concisely a great deal of information. They are an essential part of official presentations these days.

(2 Marks)

ANSWER 9(b)

- (i) a
- (ii) c
- (iii) Football matches are watched by people late night.

(1*3 = 3 Marks)

ANSWER 9(c)**Hints for Report**

- Mention a heading: **Your Career, your responsibility**
- Venue, Date
- Participating institutions for careers in Science, Commerce and Arts streams
- Neighbouring schools participating in the event
- Orientation sessions/ seminars conducted
- Participation by students/teachers and their reaction
- Pamphlets, Brochures and digital information shared during the sessions.
- Motivational talks to encourage students to pursue their passion.
- Felicitations/Valedictory session by the Principal.

(5 Marks)**ANSWER 10(a)****Difference between : Vertical Network and Wheel & Spoke Network**

Vertical Network	Wheel and Spoke Network
A formal network. It is usually between a higher ranking employee and a subordinate.	A network with a single controlling authority who gives instructions and orders to all employees working under him/her.
A two way communication happens	Two way communication happens but useful only in small organizations.

(2 Marks)**ANSWER 10(b)**

- (i) (b) Easy job
- (ii) (a) Tyrant
- (iii) He apologized to his teacher for his misbehaviour.

(1*3 = 3 Marks)**ANSWER 10(c)****The Fearless Indian Army**

The Indian army is undoubtedly one of the finest armies in the world. Since prehistoric to modern times the Indian soldiers are one of bravest, fighting both for homeland as well as for ensuing peace even on foreign lands such as peace keeping force in Sri Lanka.

Our soldiers never surrendered before enemies. Their motto has always been 'do or die'. During Indo- china war of October – November, 1962 and later on in the Indo-Pak war of September 1965, one Indian Soldier killed many soldiers of enemy armies on various fronts. During the World war II the Indian soldiers proved their mettle on the foreign land of Europe' Africa and the Korea on various missions.

The Indian army has proved their superiority whenever the neighboring country Pakistan challenged us. The Kargil war In 1999 was triggered by the spring and summer incursion of Pakistan backed armed forces into territory on the Indian side of the LOC around Kargil in State of Jammu & Kashmir. The Indian forces were prepared for a major high altitude offensive against Pakistani posts along the border in the Kashmir region. India had to move five infantry divisions, five independent brigades and 44 battalions of paramilitary troops to Kashmir. The total Indian army troop strength in the region reached to 7,30,000. The build-up included the deployment of around 60 frontline aircraft. The Indian army campaign to repel the intrusion left 524 Indian soldiers dead and 1,363 wounded, as per the data released by then Indian defence minister Shri George Fernandez on December 01, 1999.

(5 Marks)

ANSWER 11(a)

Paralanguage may be defined as the way a person says something. It reveals more than the actual words used, the intent of the message. The voice quality, intonation, pitch, stress, emotion, tone and style of speaking, communicants' approval, interest or the lack of it are depicted through paralanguage. Research estimates that tone of the voice accounts for 38 percent of all communications.

(1 Mark)

ANSWER 11(b)

- (i) You should handle the case carefully since it is critical in nature.
- (ii) (b) To offer bribe
- (iii.) (c) Utopian
- (iv.) (c) Definite

(1*4 = 4 Marks)

ANSWER 11(c)

A-12F-Block,

C-16/A, Sector-04
Juinagar

Navi Mumbai- 400705
prashantkr.@gmail.com

09 December, 20XX

The HRD

S.R. Pvt Ltd. Andheri
East Mumbai- 400069

Dear Sir/Ma'am,

Subject: Application for the Post of Trainee Finance

This is with reference to your advertisement in 'Hindustan Times' dated 06 December, 20XX, for the post of Trainee Finance in your organization. I wish to apply for the same.

I am conscientious, punctual and open to learning. I have just completed CA Intermediate from ICAI. I am looking for positions as Trainee (Finance/Tax/Audit) for article ship. If given the opportunity, I am open to learning and prepared to work hard to enrich my knowledge.

I am enclosing my résumé herewith for your reference. I shall be available for an interview through online or face to face on any day of your convenience.

I look forward to a positive response!

Your Sincerely,
Prashant Kumar

Enclosure:

1. Résumé

Curriculum Vitae

RAVI PRAKASH GOEL

A-12F-Block,

C-16/A, Sector-04 Juinagar

Navi Mumbai- 400705 Mob.: +91-XXXXX XXXXX

Email: prashantkr.@gmail.com

Profile:

- Hardworking, punctual, strong team player
- Confident working with computers and technology

Educational Qualifications:

S. No.	Examination / Degree/Course	Subject / Stream	Institute / College	Board / University	Year of Passing	Percentage/ Division
1	CA Intermediate	Finance, Taxation, Auditing	ICAI, New Delhi	ICAI, New Delhi	Nov 2019	65%
2	Higher Secondary	Commerce	St.Holly Public School, Mumbai	CBSE	2014	87%
3	Secondary	Commerce	St.Marry Public School, Mumbai	CBSE	2012	85%

Professional Skills:

- Finance, Taxation, Auditing

Intrapersonal Skills:

- Excellent Communication Skills
- Highly organized and efficient
- Ability to work independently
- Ability to work in team
- Proven leadership skills and ability to motivate

Language Known:

- English, Hindi, Marathi (Comm.)

Hobbies:

- Reading Novels, Travelling, Interacting with people

Personal Details:

- Father's Name: XYZ Mother's Name: YXX DoB: XYZ
Gender: Male
Nationality: XYZ
Marital Status: Single/Married

References:

Tripti Sharma
Assistant Professor
College of Commerce
XYZ University
Email:xyz@gmail.com

CA. Sanjay Mishra
XYZ Associates, ABC
Email: *****@gmail.com

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

Date: XX December, 20XX

Place: Mumbai

(PRASHANT KUMAR)

(5 Marks)