

LIMITED DEPARTMENTAL EXAMINATION, 2017**Inspector of Taxes****(General and Mercantile Law)****(With Books)****PAPER-I****Time Allowed: Two Hours****Maximum Marks: 100****I N S T R U C T I O N S****DO NOT OPEN THIS QUESTION BOOKLET SEAL UNTIL YOU ARE TOLD TO DO SO**

1. Immediately after the commencement of the examination, you should check that this Test Booklet does not have any unprinted or torn or missing pages or items, etc. If so, get it replaced by a complete Test Booklet.
2. Write your Roll Number on the Test Booklet in the Box provided alongside.
3. This Test Booklet contains 100 items (questions). Each item comprises four responses (answers) written as **(a), (b), (c) and (d)**. You will select the response which you feel is correct and want to mark on the answer sheet.
4. You have to mark all your responses **ONLY** on the separate Answer Sheet provided. Also read the directions in the Answer Sheet. Fill in all the entries in the Answer Sheet correctly, failing which your Answer Sheet shall not be evaluated.
5. Count the number of questions attempted carefully and write it down in the space provided in the OMR Sheet. This has to be verified by the Invigilator before leaving.
6. After you have completed filling in all your responses on the Answer Sheet and the examination has concluded you should hand over to the Invigilator the Answer Sheet (in original). **You are permitted to take away 2nd Copy of OMR Answer Sheet and the Test Booklet.**
7. All items carry equal marks.
8. Candidature would be cancelled in case of non-compliance with any of these instructions.
9. There will be **NO PENALTY** for wrong answers.

Question Starts

1. Which one of the following is not a "Public Servant" under IPC?
 - a) Liquidator
 - b) A Civil Judge
 - c) Member of a Panchayat assisting a Court of Justice
 - d) Secretary of a Co-Operative Society.

2. Offences relating to contempt of the lawful authority of public servants, is dealt in
 - a) Chapter IX of IPC
 - b) Chapter X of IPC
 - c) Chapter XI of IPC
 - d) Chapter XII of IPC.

3. Persons falling under section 21 of IPC
 - a) Should be a public servant appointed by the Government
 - b) Should be a public servant which may not be appointed by the Government
 - c) Should be a public servant which may or may not be appointed by the Government
 - d) None of the above.

4. Mr. Thoiba, being legally bound to appear before the District Judge, as a witness in obedience to a summons issued by that District Judge intentionally omits to appear. Mr.Thoiba has committed the offence of
 - a) Preventing service of summons or other proceeding, or preventing publication thereof
 - b) Omission to produce document to public servant by person legally bound to produce it
 - c) Non-attendance in obedience to an order from public servants
 - d) Furnishing false evidence.

5. A gives false evidence before a Court of Justice, intending thereby to cause Z to be convicted of a dacoity. The punishment of dacoity is imprisonment for life, or rigorous imprisonment for a term which may extend to ten years, with or without fine. A therefore is liable to
 - a) Imprisonment for life or imprisonment, with or without fine
 - b) Not liable to imprisonment for life
 - c) Rigorous imprisonment for a term of six years
 - d) None of the above.

6. Omission to assist public servant when bound by law to give assistance, is provided under
 - a) Section 175 of IPC
 - b) Section 182 of IPC
 - c) Section 172 of IPC
 - d) Section 187 of IPC.

7. Under the provision of IPC, fraudulent removal or concealment of property to prevent its seizure as forfeited or in execution shall be punished with
- Imprisonment of either description for a term which may extend to five years, or with fine, or with both
 - Imprisonment of either description for a term which may extend to four years, or with fine, or with both
 - Imprisonment of either description for a term which may extend to three years, or with fine, or with both
 - Imprisonment of either description for a term which may extend to two years, or with fine, or with both
8. The printing or publication of the judgement of any High Court or the Supreme Court does not amount to an offence within the meaning of
- Section 222-A of IPC
 - Section 225-A of IPC
 - Section 228-A of IPC
 - Section 228-B of IPC.
9. Under the provision of section 201 of IPC, A, knowing that B has murdered Z, assists B to hide the body with the intention of screening B from punishment. A is liable to
- Imprisonment of either description for seven years
 - Imprisonment of either description for seven years, and also to fine
 - Imprisonment of either description for twelve years, and also to fine
 - Imprisonment of either description for twelve years.
10. "Harbouring offender" is provided under
- Section 190 of IPC
 - Section 202 of IPC
 - Section 212 of IPC
 - Section 220 of IPC.
11. Under the provision of IPC, an order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined under
- Section 182
 - Section 188
 - Section 200
 - Section 222.

12. Cognizable offence under IPC has been defined
- Under section 2(a) of Cr.PC
 - Under section 2(c) of Cr.PC
 - Under section 2(i) of Cr.PC
 - Under section 2(l) of Cr.PC.
13. Classification of offences given in the Code of Criminal Procedure under
- Section 320
 - The First Schedule
 - The Second Schedule
 - Section 482.
14. Complaint, as provided under section 2(d) of CrPC
- Can be in writing only
 - Can be oral
 - Either in writing or oral
 - Can be by gestures.
15. Summon-case is provided under
- Under section 2(s) of Cr.PC
 - Under section 2(t) of Cr.PC
 - Under section 2(u) of Cr.PC
 - Under section 2(w) of Cr.PC
16. On receipt of a complaint within the meaning of section 2(d) of CrPC , the Magistrate
- Has the jurisdiction to conduct an inquiry himself
 - Has the jurisdiction to direct the police to investigate
 - Both (a) and (b)
 - Only (b) and not (a).
17. The provisions of section 195 of CrPC are
- Directory, being procedural
 - Discretionary, depending on the facts and circumstances of the case
 - Optional for the case
 - Mandatory.
18. Under section 195 of CrPC, a complaint can be filed by
- A public servant
 - A private individual
 - Police
 - Either (a) or (b) or (c).
19. Recording of pre-summoning evidence may be dispensed with under section 200 of CrPC
- If the complaint is supported by the affidavit of the complainant
 - If the complaint is made in writing by a public servant in the discharge of his official duties
 - Both (a) and (b) are correct
 - None of the above.
20. Compensation for accusation without reasonable cause is provided under which section of CrPC?
- Section 235
 - Section 240
 - Section 245
 - Section 250.

21. Which chapter of the CrPC provides the provision of withdrawal of complaint?
- Chapter X
 - Chapter XV
 - Chapter XX
 - Chapter XXV.
22. Under section 345 of CrPC, the court may sentence the offender to fine, and, in default of payment of fine,
- To simple imprisonment for a term which may extend to one month
 - To simple imprisonment for a term which may extend to three months
 - To simple imprisonment for a term which may extend to six month
 - To simple imprisonment for a term which may extend to one month, unless such fine be paid sooner.
23. Doctrine of res-judicata as contained in section 11 of CPC is based on the maxim
- Nemo debet bis vexari pro uno eadem causa
 - Interest republicae ut sit finis litium
 - Both (a) and (b)
 - Either (a) or (b).
24. Constructive res-judicata is contained in
- Explanation III to section 11 of CPC
 - Explanation IV to section 11 of CPC
 - Explanation VI to section 11 of CPC
 - Explanation VII to section 11 of CPC.
25. According to section 27 of CPC summons to the defendant to be served on such date not beyond
- 90 days from the date of institution of suits
 - 45 days from the date of institution of suits
 - 60 days from the date of institution of suits
 - 30 days from the date of institution of suits.
26. Summons to the defendant under Order V, Rule 9(1) of CPC, can be delivered for the purposes of serving the same on the defendant, to a courier services as
- Approved by the defendant
 - Approved by the court
 - Approved by the plaintiff
 - Either (a) or (b) or (c).
27. Under Order XVI, Rule 1, sub-rule (4) summons may be obtained by the parties within of presenting the list of witnesses
- 7 days
 - 9 days
 - 10 days
 - 15 days.
28. Adjournment can be granted under
- Order XVII, Rule 3 of CPC
 - Order XVII, Rule 2 of CPC
 - Order XVII, Rule 1 of CPC
 - Order XVII, Rule 1(1) of CPC

29. Order XVII, Rule 2 of CPC and Order XVII, Rule 3 of CPC are
- When the party fails to produce the evidence
 - When the party produced the evidence
 - When the parties or any of them not present
 - All of the above.
30. Purposes for which the court can issue a commission have been enumerated in
- Section 70
 - Section 75
 - Section 80
 - Section 85.
31. Under section 75 of CPC, a commission can be issued
- To make local investigation
 - To hold a scientific, technical or expert investigation
 - To perform any ministerial act
 - All the above.
32. *Dasti* summons for serving on the defendant(s) can be given to the plaintiff by virtue of
- Order V, Rule 9 of CPC
 - Order V, Rule 9A of CPC
 - Order V, Rule 7 of CPC
 - Order V, Rule 6 of CPC.
33. Documents which are not admitted in evidence under Order XIII, Rule 7 of CPC, shall
- Form part of the record
 - Not form part of the record and shall be returned to the party in whose name the same stand
 - Not form part of the record and shall return to the person(s) producing them
 - Either (b) or (c).
34. Which section the Indian Evidence Act, 1872, defines the word 'evidence'?
- Section 1
 - Section 2
 - Section 3
 - Section 4.
35. Lists of facts of which the judicial notice has to be taken under section 57 of the Indian Evidence Act, 1872,haustive
- Is exhaustive
 - Is illustrative only
 - Is both (a) and (b)
 - Is neither (a) nor (b).
36. Burden of proof under section 101 of the Indian Evidence Act, 1872,
- Never shifts
 - Goes on shifting as the trial proceeds
 - May shifts
 - Both (a) and (b) are correct

37. Which of the following is true as to the standard of proof in criminal and civil proceedings
- In criminal proceedings the standard is beyond reasonable doubt and also in civil proceedings
 - In criminal proceedings the standard is beyond reasonable doubt while in civil proceedings it is 'upon the balance of probabilities'
 - In criminal proceedings the standard is 'upon the balance of probabilities' while in civil proceedings it is 'beyond reasonable doubt'
 - In criminal and civil proceedings both it is 'upon the balance of probabilities'
38. The presumption under section 109 of Evidence Act as to certain human relationship
- Is obligatory and arises irrespective of the lapse of time
 - Is permissive and operates only for a period for which the state of things which are the subject matter of presumption ordinarily lasts
 - Is obligatory and operates only for a period for which the state of things which are the subject matter of presumption ordinarily lasts
 - Either (a) or (b).
39. Presumption as to dowry death is contained in
- Section 111A of the Indian Evidence Act, 1872
 - Section 113A of the Indian Evidence Act, 1872
 - Section 113B of the Indian Evidence Act, 1872
 - Section 113 of the Indian Evidence Act, 1872.
40. The doctrine of *estoppel* is a
- Substantive law
 - Rule of equity
 - Rule of evidence
 - Law of pleadings.
41. In which of the following there is no *estoppel*
- On a point of law
 - Against a statute
 - Attestation of a deed
 - All of the above.
42. *Estoppel* operates in case of a tenant
- During the continuance of tenancy
 - Who remain in possession after the termination of tenancy by notice to quit
 - Only (a) and not (b)Both (a) and (b)
 - Both (a) and (b).
43. An accomplice is
- Not a competent witness against an accused
 - A competent witness against an accused
 - Cannot be a competent witness against an accused
 - None of the above.

44. The deciding factor under section 112 of Evidence Act is
- The date of conception of the child
 - The date of birth or conception depending on the facts and circumstances
 - The date of death of the child
 - The date of birth of the child.
 -
45. Which section of the General Clauses Act, 1897, provides for definitions of words which are applicable in all Central Acts and Regulations
- Section 5
 - Section 4
 - Section 3
 - Section 2
46. Under which Clause of section 3 of the General Clauses Act, 1897, defined the word 'year'
- Section 3(22)
 - Section 3(42)
 - Section 3(56)
 - Section 3(66)
47. Under the provision of the General Clauses Act, 1897, "Official Gazette" shall mean
- The Gazette of India
 - The Official Gazette of a State
 - Only (a) is true
 - Both (a) and (b) are true.
48. In respect of 'effect of repeal', the repeal shall not
- Revive anything not in force or existing at the time at which the repeal takes effect
 - Affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed
 - Both (a) and (b) are correct
 - Neither (a) nor (b) are correct.
49. Section 13A of the General Clauses Act, 1897, was inserted in
- 1948
 - 1921
 - 1928
 - 1916.
50. Under the provision of the General Clauses Act, 1897, "notification published in Official Gazette" means
- A formal announcement
 - Notification published by the authority of law
 - Notification published in accordance with relevant facts
 - None of the above.

51. In which of the following Supreme Court cases it was decided that 'power under section 21 of the General Clauses Act, 1897, is not so limited as to be exercised only once. Power can be exercised from time to time having regards to the exigency of time.'
- Government of Andhra Pradesh v. Y.S. Vivekananda Reddy
 - Durairaju Naidu v. State of Tamil Nadu
 - Rasid Javed v. State of Uttar Pradesh
 - Shree Sidhali v. Steels Ltd. v. State of Uttar Pradesh
52. Provision as to offences punishable under two or more enactments are provided under
- Section 22 of the General Clauses Act, 1897
 - Section 24 of the General Clauses Act, 1897
 - Section 26 of the General Clauses Act, 1897
 - Section 28 of the General Clauses Act, 1897.
53. "Public nuisance" under the General Clauses Act, 1897, shall mean a public nuisance as defined in
- Criminal Procedure Code, 1973
 - Indian Penal Code, 1860
 - Tort Law
 - Indian Contract Act, 1872.
54. In which section of the General Clauses Act, 1897, it is provided that "Financial year" shall mean the year commencing on the first day of April
- Section 3(11)
 - Section 3(53)
 - Section 3(21)
 - None of the above.
55. Section 19 of the General Clauses Act, 1897, applies to all Central Acts made after
- The third day of 1869
 - The third day of 1868
 - The third day of 1886
 - The third day of 1887.
56. Consider the following statements and choose the correct option
- Amount of annual taxes on professions, trades, callings and employments payable by a person to the State or to any one municipality, district board, local board or other local authority in the State was two thousand to the maximum, till 2015.
 - The power of the Legislature of a State to make laws as with respect to taxes on professions, trades, callings and employments is equivalent to that of the power of Parliament.
 - Both A and B are correct
 - Both A and B are incorrect.

57. Which amendment of the Indian Constitution omitted the proviso to clause (2) of Article 276?
- 60th Amendment
 - 61st Amendment
 - 62nd Amendment
 - 63rd Amendment.
58. Consider the following statements and choose the correct option
- Goods and Services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law, in consultation with state(s) concerned, on the recommendations of the Goods and Services Tax Council.
 - The definition of "inter-State" under Article 269-A, inserted after the Constitutional Amendment Act of 2017 popularly known as GST Act, covers the Union Territory of Delhi, formally known as the National Capital Territory of Delhi.
 - Tax levied under Article 269-A confines to "supplies" of goods only.
 - Both A and B.
59. Consider the following statements and choose the correct option
- A rule banning movement of forest produced goods within the state between 10 p.m; and sunrise can held to be void under Art. 301.
 - The expression of the word "trade" under Art. 301 cannot be confined to the movement of goods but extends to transactions linked with merchandise or flow of goods, the promotion of buying and selling, advances, borrowings, discounting bills and mercantile documents, banking and other forums of supply of funds.
 - A and B are correct
 - A and B are incorrect.
60. Consider the following statements and choose the correct option
- Parliament's power to impose restrictions upon Art 302 upon freedom of commerce in the public interest is not subject to the requirement of reasonableness, the power of the States to impose restrictions on the freedom of commerce in the public interest under Art. 304 are subject to the condition that they are reasonable.
 - Article 302 does not speak of reasonable restrictions yet it is evident that the restrictions contemplated by it must bear a reasonable nexus with the need to serve public interest.
 - Both A and B are correct
 - Both A and B are incorrect.

61. Article 301 of Indian Constitution declares that trade, commerce and intercourse throughout the territory of India shall be
- Restricted
 - Free
 - Conditionally Free
 - All the above.
62. Which of the following Supreme Court case invalidated the sale tax as discriminatory?
- Atiabari Tea Co. v. State of Assam (1961)
 - Surajmal Roopchandra and Co. v. State of Rajasthan (1967)
 - Dinesh Chandra v. State of Assam (1978)
 - State of Madhya Pradesh v. Bhailal Bhai (1964).
63. The power of Parliament under Article 302 of Indian Constitution is limited by
- Article 305
 - Article 304
 - Article 303(1)
 - Article 303.
64. The freedom of trade, commerce and intercourse throughout the territory of India provided in Article 301 of Indian Constitution is a:
- Fundamental right
 - Commercial right
 - Justiciable right
 - None of the above
65. The expression "taxes on the consignment of goods" shall mean taxes on the consignment of goods where such consignment takes place
- In the course of inter-State trade or commerce
 - In the course of intra-State trade or commerce
 - In the course of both inter-State as well as intra-State trade or commerce
 - None of the above.
66. Article 19(1)(g) confers a fundamental right and can be claimed by citizens, while Article 301 confers
- Only statutory right and can be claimed by citizens
 - Only statutory right and can be claimed by anyone
 - Only (a) is correct
 - Both are incorrect.
67. The conditions imposed by Article 304 upon the power of the State Legislature to impose restrictions on freedom of trade and commerce etc. would be attracted only if it is first held that the State Law offends:
- Article 301 only
 - Article 303 only
 - Both Articles 301 and 303
 - All the above
68. Which section of Indian Contract Act, 1872, lays down that consideration is not necessary for creation of an agency?
- Section 192
 - Section 187
 - Section 185
 - Section 183.

69. Under which of the following ways agency may be created?
- By operation of law
 - By implied agreement
 - By ratification
 - All of the above.
70. Under the provision of section 187 of Indian Contract Act, 1872, A was the shop owner. B managed the shop. B regularly placed orders with C on A's name, and A used to pay them. This practice ran for months. Later, B purchased certain goods from C and absconded from the city. Here in this illustration, A was
- Liable
 - Not liable
 - May be liable
 - May not be liable.
71. The relationship of principal and agent is based on
- Rights and duties
 - Confidence and rights
 - Confidence and trust
 - Trust and duties.
72. An advocate, who is engaged to attend to a work in court may delegate it to another advocate. This is an example related to which section of the Indian Contract Act, 1872?
- Section 180
 - Section 185
 - Section 190
 - Section 195.
73. Indemnity under Indian Contract Act, 1872, means
- Right to retain the property or goods till the dues are cleared /paid.
 - Promise to make good the loss
 - (a) is true and (b) is false
 - (b) is true and (a) is false
74. Which section of the Indian Contract Act, 1872, says that an agent cannot personally enforce, nor be bound by, contracts on behalf of principal?
- Section 225
 - Section 230(1)
 - Section 230(2)
 - Section 230.
75. Under the provision of the Indian Contract Act, 1872, if the auctioneer is an agent,
- He can sue the purchaser directly
 - He cannot sue the purchaser directly
 - He can sue the purchaser indirectly
 - He cannot sue the purchaser indirectly.
76. Which section of the Indian Contract Act, 1872, imposes on agent, the duty not to deal on his own account and make secret profit?
- Section 195
 - Section 185
 - Section 205
 - Section 215.

77. If a Sub-agent is responsible to the agent, then a Substituted-agent is responsible to the
- Agent
 - Principal
 - Sub-agent
 - All of the above.
78. 'A' directs 'B', his agent, to buy a certain house for him. B tells A that it cannot be bought, and buys the house for himself. Here,
- 'A' can compel his agent 'B' to sell it to 'A' for the same price
 - 'A' can compel his agent 'B' to sell it to 'A' but not for the same price
 - 'A' cannot compel his agent 'B' to sell it to 'A' for the same price
 - None of the above.
79. The Sale of Goods Act, 1930, in its operation is
- Prospective
 - Retrospective
 - Prospective in certain respects and retrospective in certain other respects
 - None of the above
80. Who is 'insolvent', has been stated in the Sale of Goods Act, 1930, under
- Section 12(6)
 - Section 10(4)
 - Section 2(8)
 - Section 2(2).
81. The word 'Property' in the Sale of Goods Act, 1930 means
- Seller or transferor
 - Goods or subject-matter
 - Buyer or purchaser
 - Ownership or title.
82. A sale of goods under the Sale of Goods Act, 1930, creates
- A jus in rem*
 - A jus in personam*
 - Both (a) and (b)
 - Either (a) or (b) depending on the facts and circumstances of the case.
83. The distinction between sale and agreements to sell determines
- Price of the contract
 - Nature of goods in the contract
 - Nature of property in the contract
 - Rights and liabilities of the parties to the contract
84. The circumstances under which breach of condition can be treated as breach of warranty have been enumerated in the Sale of Goods Act, 1930, under
- Section 23
 - Section 18
 - Section 16
 - Section 13.

85. The second exception to the rule of caveat emptor is contained under
- section 16(4) of Sale of Goods Act, 1930
 - section 16(3) of Sale of Goods Act, 1930
 - section 16(2) of Sale of Goods Act, 1930
 - section 16(1) of Sale of Goods Act, 1930.
86. Unconditional appropriation within the meaning of section 23 of the Sale of Goods Act, 1930, means
- there is a reservation of the jus disponendi
 - there may be a reservation of the jus disponendi
 - there is no reservation of the jus disponendi
 - there may not be a reservation of the jus disponendi.
87. Which of the following are instances of constructive delivery of goods under a contract of sale of goods
- A seller of goods after sale, holding the goods as buyer's bailee
 - A buyer already in possession of goods, after, holding the same on his own account
 - Goods in third party's hand and such third party attorns to the buyer
 - All of the above.
88. A sale of goods by person in possession of goods under a voidable contract, can pass a valid title to the buyer, as provided under
- Section 39 of the Sale of Goods Act, 1930
 - Section 29 of the Sale of Goods Act, 1930
 - Section 30 of the Sale of Goods Act, 1930
 - Section 31 of the Sale of Goods Act, 1930
89. The right to sue a carrier lies
- With the seller who delivers the goods
 - With the buyer to whom the goods have been delivered
 - With the party in whom the property in goods vests
 - Only the buyer and not the seller irrespective of in whom the property in goods vests.
90. For the purposes of income-tax, a partnership firm
- can be assessed as an entity distinct and separate from its partners
 - cannot be assessed as an entity distinct and separate from its partners
 - can be assessed as an entity distinct and separate from its partners only with the permission of the court
 - can be assessed as an entity distinct and separate from its partners only if all the partners agree for the same.

91. Which of the following is a valid partnership
- Partnership between two partnership firm
 - Partnership between one partnership firm and an individual
 - Partnership between individual members of one firm and the individual members of another firm
 - Neither (a) nor (b) nor (c).
92. If the partners are equally divided on an issue, the rule is: '*in re communitiores condition prohibentis*', which means
- those who do not forbid, i.e. in favour of the change, must have their way
 - those who forbid a change must have their way
 - the discussion on the issue be deferred for another day
 - none of the above.
93. Under the provision of the Partnership Act, 1932, goodwill of the partnership business is the property of the partnership, is provided under
- Section 34
 - Section 20
 - Section 14
 - Section 10.
94. Statutory restrictions as contained in section 19(2) of the Indian Partnership Act, 1932, are
- Binding on all the persons dealing with the firm, if they have knowledge of the restrictions
 - Binding on all the persons dealing with the firm, without knowledge of the restrictions
 - Not binding on all the persons dealing with the firm, if they do not have knowledge of the restrictions
 - None of the above.
95. 'Notice to a partner is a notice to the firm' has been provided under
- Section 13 of the Indian Partnership Act, 1932
 - Section 18 of the Indian Partnership Act, 1932
 - Section 24 of the Indian Partnership Act, 1932
 - Section 30 of the Indian Partnership Act, 1932
96. The liability by holding out is an application of
- Principle of undisclosed principle
 - Principle of estoppel
 - Principle of equity
 - Principle of agency.

97. On the death of the of a partner, by virtue of section 35 of the Indian Partnership Act, 1932, the partnership firm
- Automatically stands dissolved
 - Does not dissolved at all
 - May or may not dissolve depending on the contract between the partners
 - Only (a) and not (b) or (c).
98. A partnership contract based on fraud or misrepresentation is
- Valid
 - Voidable at the instance of the victim of fraud or misrepresentation
 - Voidable at instance of any of the partners
 - Void.
99. The dissolution of a firm occurs when
- Dissolution of $\frac{1}{2}$ of partnership
 - Dissolution of $\frac{2}{3}$ of partnership
 - Dissolution of partnership between all the partnerships.
 - At least one leaves the firm.
100. Who among the following appoints the Registrar of Firms in the states?
- Registrar of Companies
 - Chairman of Company Law Board (CLB)
 - Central Government
 - Concerned State Government.

Question Ends