



# Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3of UGC Act 1956, Category A by MHRD (now MoE)

Re-accredited with an A++ Grade by NAAC CGPA 3.65/4, Category I by UGC

Coimbatore - 641043, Tamil Nadu, India

## Continuous Internal Assessment II –October 2025 III Semester

**Class : II UG**  
**Major: B.COM-CS**

**Time : 2 hours**  
**Max. Marks : 60**

### 23BCRSE1B-Setting up of Business Entities and Closures

#### Course Outcomes:

- CO1: Able to remember the Rules, General Principles of Companies Act 2013.
- CO2: Understand the documents of companies.
- CO3: Familiar with legal status of a Company.
- CO4: Prepare the enclosures of companies.
- CO5: To know the significance of Initial Registrations and Licenses.

#### Part A

#### Choose the correct answer

(6x 1 =6)

1. A company that is temporarily not carrying out any business is called  
a) Active Company  
b) Dormant Company  
c) Government Company  
d) Associate Company  
CO3K1
2. A company in which not less than 51% of the paid-up share capital is held by the Government is called:  
a) Private Company  
b) Public Company  
c) Government Company  
d) Associate Company  
CO3K1
3. TAN is used for:  
a) Import-Export license  
b) Deduction and remittance of TDS  
c) Registration of Pollution Control  
d) Registration of MSME  
CO4K1
4. SSI/MSME registration is mainly obtained for  
a) Large scale industries  
b) Small scale industries and micro enterprises  
c) Public limited companies only  
d) Government organizations  
CO4K1
5. The process of removing a company's name from the Register of Companies is called  
a) Winding up  
b) Striking off  
c) Insolvency  
d) Liquidation  
CO5K1
6. Which Act governs insolvency and bankruptcy in India  
a) Companies Act, 2013  
b) Insolvency and Bankruptcy Code, 2016  
c) SEBI Act, 1992  
d) Partnership Act, 1932  
CO5K1

#### Part B

#### Answer the following

(3 X6 = 18)

#### Answers should not exceed 400 words or two pages

7. a) Differentiate between Holding Company and Subsidiary Company with examples  
(or)  
CO3K2
- 7.b) Explain the concept of Associate Company in brief. How does it differ from a Government Company  
CO3K2
- 8.a) Discuss the mandatory registrations required for a new business entity in India  
(or)  
CO4K2
- 8.b) Discuss the importance of PAN, TAN, GST and ESI/PF registrations.  
CO4K2
- 9.a) Discuss the objectives and key provisions of the Insolvency and Bankruptcy Code (IBC) 2016.  
CO5K2
- (or)
- 9.b) Elucidate the role of the National Company Law Tribunal (NCLT) in insolvency resolution.  
CO5K2

#### Part C

#### Answer the following

(3 X 12=36)

#### Answer should not exceed 800 words or four pages

- 10.a. Explain the provisions relating to Associate Company under Companies Act 2013.  
(or)  
CO3K2
- 10.b) Explain the importance of Subsidiary Company in corporate structure.  
CO3K2
- 11.a) Describe the need and process of Pollution Control Registration for industries in detail.  
(or)  
CO4K2
- 11.b) Explain the significance of FCRA Registration for companies.  
CO4K2