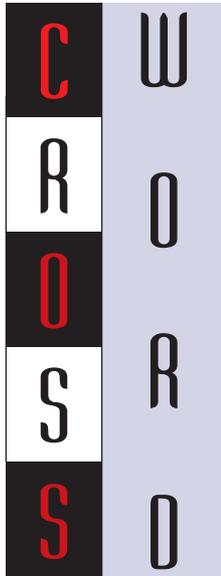
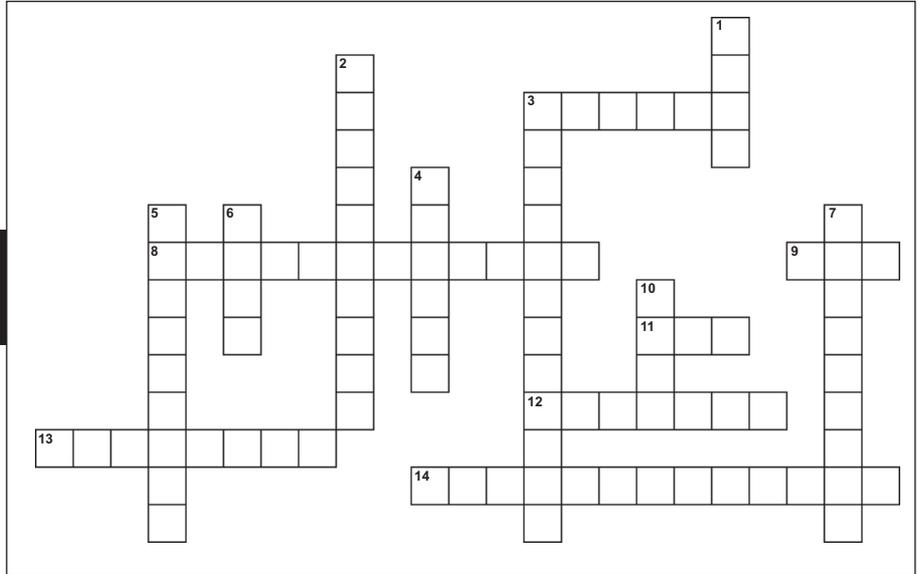


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ACROSS

3. Tribunal _____ for dealing with appeals from the order of Competition Commission of India.
8. When a loan's principal balance increases because of deferred interest, it is known as negative _____.
9. A _____ contains all Objective clause, Name clause and Capital clause.
11. A quasi judicial body to regulate the competition in Indian market.
12. Analytical review by an _____ mainly include study of ratios and trends.
13. A _____ interest is the amount of interest that is added to the principal balance of a loan when the contractual terms of that loan allow for a scheduled payment to be made that is less than the interest due.
14. _____ report is submitted to the Board of Directors.

DOWN

1. The Competition Act, 2002 was enacted to supersede the archaic _____ Act.
2. Index associated with crude oil prices.
3. CARO 2016 specifically provides that it does not apply to the auditor's report on _____ financial statements.
4. As per the changes made by CARO 2016 in the existing requirements, '_____ tax' has been removed from the list

- of taxes under the clause "Regularity in depositing Statutory Dues".
5. E-filing Vault facility is a significant initiative of the Department which will certainly help _____ secure their account against fraudulent login attempts.
6. Every company is required under law to maintain books of accounts for the last eight years. However, companies formed under Section 25 of the Companies Act, 1956 are required to do so only for _____ years.
7. Companies which are formed for a _____ cause are called Section 25 Companies as these are formed under section 25 of the Companies Act, 1956.
10. Statements on Standard Auditing Practices are important while discharging the auditing function by a member of the ICAI in case of a company, because SAPs are prescribed by the _____.

NOTE: Members can claim one hour – CPE Credit – Unstructured Learning for attempting this crossword by filling the details in the self-declaration form to be submitted to your regional office annually to avail CPE hours credit for Unstructured Learning activities under the activity 'Providing Solutions to Questionnaires/puzzles available on Web/Professional Journals'. There is no need to individually send this crossword in hard copy or email.



When my wife starts to sing I always go out and do some garden work so our neighbors can see there's no domestic violence going on.

SOLUTION CROSSWORD 119

