

CA Inter – Paper 2 (Law) – MCQ

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(Covering ICAI SM, MTPs & RTPs till May 2022 applicable for May 2023 Exams)

Chapter – 13: General Clause Act, 1897

1. **Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished _____.**
- (a) under either or any of those enactments.
 - (b) twice for the same offence.
 - (c) either (a) or (b) as per the discretion of the court.
 - (d) none of these.

QUESTIONS FROM RTPs, MTPs AND PAST EXAMS (MEMORY BASED) OF ICAI

2. **Which of the following is not an Immovable Property? [MTP-March 19, May 20, April 21]**
- (a) Land.
 - (b) Building.
 - (c) Timber.
 - (d) Machinery permanently attached to the land.
3. **Mr. A died at the age of 72 leaving behind some movable and immovable properties to be distributed between his two sons C & D, as per his registered will. His will clearly mentioned that all the immovable property should go to C and all the movable property should go to D. Both the brothers divided the property as per will except below mentioned properties, because they could not establish which property should go to whom. Kindly help them by ticking the property/ies which should go to D (as per the provisions of the general Clause Act, 1897): [MTP-April 19]**
- (a) Standing crop in the fields.
 - (b) Cut crop, ready to sell.

- (c) Tube well in the agriculture land.
 - (d) Sandal wood tree.
4. **As per a Rule of an Educational Institution, every student may come on weekends for extra classes but every student shall appear on a weekly test conducted in the institute, which can be analysed in terms of General Clause Act, as: [MTP-Oct. 19]**
- (a) Attending weekend classes is optional but appearing in weekly test is compulsory.
 - (b) Attending weekend classes is compulsory but appearing in weekly test is optional.
 - (c) Attending weekend classes and appearing in weekly test, both are compulsory for students.
 - (d) Attending weekend classes and appearing in weekly test both are optional for students.
5. **Which of the following given Statement/s is/are correct:**
- 1. **In all Central Acts and Regulations, any words which denote the masculine gender shall also be taken to include females, and vice versa.**
 - 2. **In all Central Acts and Regulations, words in the singular shall include the plural, but not vice versa. [MTP-Oct. 19]**
- (a) Only statement (1) is correct.
 - (b) Only statement (2) is correct.
 - (c) Both the statements are correct.
 - (d) None of the statement is correct.
6. **The act by which the operation of a previous Act comes to an end, is called as _____. [MTP-Oct. 19]**
- (a) the Repealing Act.
 - (b) the Consolidating Act.

- (c) the Amending Act.
- (d) Analogous Act.

7. **What among the following could be considered in the term 'Immovable Property' as defined under section 3(26) of the General Clauses Act, 1897?**

- (i) The soil for making bricks
- (ii) Right to catch fish
- (iii) Right to drain water
- (iv) Doors and Windows of the house

[MTP-Oct. 20, Nov. 21]

- (a) Only (i) and (iv).
- (b) Only (i), (ii) and (iv).
- (c) Only (i) and (ii).
- (d) Only (ii), (iii) and (iv).

8. **Where an act of parliament does not expressly specify any particular day as to the day of coming into operation of such Act, then it shall come into operation on the day on which.**

[MTP-March 21, Oct. 21, March 22]

- (a) It receives the assent of the President.
- (b) It receives the assent of the Governor General.
- (c) It is notified in the official gazette.
- (d) It receives assent of both the houses of Parliament.

9. **As per the provisions of the General Clauses Act, 1897, where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under:**

[MTP-Oct. 21, March 22]

- (a) Under either or any of those enactments.
- (b) Twice for the same offence.
- (c) Either (a) or (b) as per the discretion of the court.
- (d) Under the cumulative effect of both the enactments.

Answers									
1	(a)	2	(c)	3	(b)	4	(a)	5	(b)
6	(a)	7	(b)	8	(a)	9	(a)		