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Dinesh Sir



EXAM LEVEL QUESTIONS



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DIRECTIONS (1-8): Read the passage given below and answer the questions based on the available information.

The last two years have been a rough ride for the Indian government regarding the bilateral investment treaty (BIT) arbitration cases. In 2012, when the Indian parliament amended the Income Tax Act, 1961, retrospectively through the Finance Act, 2012, in order to circumvent the effect of the Supreme Court's judgment in the Vodafone v. Union of India. The 2012 amendment clarified that the gains arising from sale of shares of a foreign company were taxable in India if such share, directly or indirectly, derived its value substantially from the assets located in India. Further, it also validated the demands under the Income Tax Act, with respect to cases relating to indirect transfer of assets situated in India.

The 2021 Taxation Bill, inter alia, makes two important points. First, that no future tax demands will be made based on the retrospective amendment of 2012 with respect to indirect transfer of Indian assets; and second, that all the demands already raised regarding such transfers will be nullified, on the fulfilment of specified conditions. The conditions involve withdrawal of, or submission of an undertaking to withdraw any appeal before any appellate forum, or writ petition before any high courts or the Supreme Court. Most importantly, where any proceedings for arbitration, conciliation or mediation have been initiated under any BIT, or any other international agreement, or any other law, such claims have to be withdrawn, or an undertaking for such withdrawal has to be submitted.

Further, the Bill also provides for the refund of any payments already made, but without the interest which may have accrued thereon. One cannot help but point, however, that neither the investors nor the government benefited from this clearly avoidable and unnecessary legal battle over the course of almost a decade. The only (I) benefactors from the BIT arbitrations in these cases have been the arbitrators and the lawyers. Investment treaty arbitration is a costly business, and the money at stake belongs to the taxpayers.

While the Indian government is correct in claiming that taxation is a sovereign right, it did cede a chip of that right away when it signed the older generation BITs with wide provisions, without excluding taxation or tax-related disputes from the jurisdiction of BIT arbitration tribunals. This is a fact clearly known to the government, and pointed out repeatedly by the critics. The expenses of the BIT arbitrations in three cases relating to retrospective taxation – Vodafone, Cairn Energy and Vedanta – could have been clearly avoided. The intention of the government behind this Bill is pretty clear. (A) of 2012 and the tax demands made in pursuance thereto (i)/ the statement of objects and reasons (ii)/ in a few cases continue to be a sore point with potential investors (iii)/ clearly point out that the retrospective clarificatory amendment (iv). There is indeed no doubt that this Bill is a step in the right direction, as it will save thousands of crores of taxpayer money, which would have been paid as compensation to the foreign investors. It will help in plugging the uncertainties, and restoring investor confidence by ensuring predictability in the legal climate. The 2021 Bill might just be the end of BIT arbitration cases with Vodafone, Cairn and Vedanta, and for good.

Q1. Which of the following criteria has the government imposed for the prior tax demands to be overruled?

(A) Withdrawal of, or submission of an undertaking to withdraw any appeal before any appellate forum, or writ petition before the courts.

(B) Where any adjudication, conciliatory, or settlement procedures have begun, such complaints must be dropped, or an undertaking to withdraw must be filed.

(C) Retroactive taxation must be defended along with the investors' assurances of following the new tax regime.

(a) Only (C)

(b) Both (B) and (C)

(c) Only (B)

(d) Both (A) and (B)

(e) All are correct

Q2. Why has the writer commended the government's recent decision to propose the Taxation Bill 2021? ✓

- (a) It will restore investor trust by guaranteeing legal certainty.
- (b) It will aid in the eradication of ambiguities.
- (c) Thousands of crores of public money would be saved, which would otherwise have been paid as compensation to international investors.
- (d) Both (a) and (c)
- (e) All are correct

Q3. Which of the following ironies has been mentioned in the given passage?

- (a) Despite the rigorous taxation policy introduced through amendments in 2012, there are indications that the government has actually started heeding the calls of the critics.
- (b) Although the government has introduced strong taxation norms, the position of the Indian government is precarious so far as BIT arbitrations are concerned.
- (c) Despite several efforts by the government to attract investments, the approach of the Indian government has also led to growing concern among the foreign investors.
- (d) While the Indian government is justified in asserting that taxing is a sovereign prerogative, it has already relinquished a portion of that power.
- (e) All are correct.

Q4. Which of the following did not form the part of provisions of the 2012 amendments?

(A) Profits on the sale of shares in a foreign firm were taxable in India if the value of the share was derived primarily from assets situated in India directly.

(B) It upheld the claims made under the Income Tax Act in situations involving the direct transfer of assets located in India.

(C) It made the new tax law effective from a future date so as to increase the regulatory cost for the companies.

(a) All are correct.

(b) Only (B)

(c) Only (C)

(d) Only (A) and (B)

(e) None is correct.

Q5. Identify the correct sentences in context of the given passage.

(A) In order to avoid the impact of a Supreme Court decision in a specific case, the Indian parliament modified the Income Tax Act, 1961 in 2012.

(B) No further tax claims would be made based on the retroactive amendment of 2012 with respect to indirect transfers of Indian assets under the 2021 Taxation Bill.

(C) The Taxation Bill 2021 stipulates that all payments already made would be refunded along with the interest that may have accumulated.

(a) Both (B) and (C)

(b) Both (A) and (B)

(c) Only (B)

(d) Only (C)

(e) None is incorrect.

Q6. A sentence has been italicized in the given passage and marked as (A). The given sentence is divided into several phrases which are jumbled. Rearrange these phrases to make a meaningful sentence.

- (a) (ii), (iii), (i), (iv)
- (b) (i), (iii), (iv), (ii)
- ☒ (c) (ii), (iv), (i), (iii)
- (d) (iii), (ii), (i), (iv)
- (e) (iii), (i), (iv), (ii)

Q7. In the given passage, a word has been highlighted and marked as (I). The given word may or may not be correct in context of the paragraph. Choose the most appropriate replacement for the given highlighted word.

- (a) Benefices
- (b) Beneficiaries
- (c) Benefactions
- (d) Benediction
- (e) No replacement is required.

Q8. Which of the following words is the antonym of **VALIDATED, as highlighted in the given passage?**

- (a) Reiterated
- (b) Refuted
- (c) Rebuked
- (d) Receded
- (e) All are correct.

Directions (9-13): Rearrange the following five sentences (A), (B), (C), (D) and (E) in the proper sequence to form a meaningful paragraph, then answer the questions given below them.

A. To address these issues Indian corporates are increasingly turning eco-friendly.

B. At present, however, there are only a dozen green buildings in the private sector. The reason is the construction cost of an eco-friendly building is 15% to 20% more than putting up a conventional building.

C. However, though an eco-friendly building may cost more upfront, it is cost-effective because of lower operating costs in the long run.

D. Today there is a growing concern about global warming, energy and water crisis.

E. Planting trees, using energy-saving lighting systems and constructing eco-friendly green buildings are some of the measures they are taking.

Q9. Which of the following should be the FIRST sentence after the rearrangement?

a. A b. B c. C d. D e. E

Directions (9-13): Rearrange the following five sentences (A), (B), (C), (D) and (E) in the proper sequence to form a meaningful paragraph, then answer the questions given below them.

A. To address these issues Indian corporates are increasingly turning eco-friendly.

B. At present, however, there are only a dozen green buildings in the private sector. The reason is the construction cost of an eco-friendly building is 15% to 20% more than putting up a conventional building.

C. However, though an eco-friendly building may cost more upfront, it is cost-effective because of lower operating costs in the long run.

D. Today there is a growing concern about global warming, energy and water crisis.

E. Planting trees, using energy-saving lighting systems and constructing eco-friendly green buildings are some of the measures they are taking.

Q10. Which of the following should be the **SECOND** sentence after rearrangement?

- a. A b. B c. C d. D e. E

Directions (9-13): Rearrange the following five sentences (A), (B), (C), (D) and (E) in the proper sequence to form a meaningful paragraph, then answer the questions given below them.

A. To address these issues Indian corporates are increasingly turning eco-friendly.

B. At present, however, there are only a dozen green buildings in the private sector. The reason is the construction cost of an eco-friendly building is 15% to 20% more than putting up a conventional building.

C. However, though an eco-friendly building may cost more upfront, it is cost-effective because of lower operating costs in the long run.

D. Today there is a growing concern about global warming, energy and water crisis.

E. Planting trees, using energy-saving lighting systems and constructing eco-friendly green buildings are some of the measures they are taking.

Q11. Which of the following should be the **THIRD** sentence after rearrangement?

- a. A b. B c. C d. D e. E

Directions (9-13): Rearrange the following five sentences (A), (B), (C), (D) and (E) in the proper sequence to form a meaningful paragraph, then answer the questions given below them.

A. To address these issues Indian corporates are increasingly turning eco-friendly.

B. At present, however, there are only a dozen green buildings in the private sector. The reason is the construction cost of an eco-friendly building is 15% to 20% more than putting up a conventional building.

C. However, though an eco-friendly building may cost more upfront, it is cost-effective because of lower operating costs in the long run.

D. Today there is a growing concern about global warming, energy and water crisis.

E. Planting trees, using energy-saving lighting systems and constructing eco-friendly green buildings are some of the measures they are taking.

Q12. Which of the following should be the **FOURTH** sentence after rearrangement?

- a. A b. B c. C d. D e. E



Directions (9-13): Rearrange the following five sentences (A), (B), (C), (D) and (E) in the proper sequence to form a meaningful paragraph, then answer the questions given below them.

A. To address these issues Indian corporates are increasingly turning eco-friendly.

B. At present, however, there are only a dozen green buildings in the private sector. The reason is the construction cost of an eco-friendly building is 15% to 20% more than putting up a conventional building.

C. However, though an eco-friendly building may cost more upfront, it is cost-effective because of lower operating costs in the long run.

D. Today there is a growing concern about global warming, energy and water crisis.

E. Planting trees, using energy-saving lighting systems and constructing eco-friendly green buildings are some of the measures they are taking.

Q13. Which of the following should be the FIFTH sentence after rearrangement?

- a. A b. B c. C d. D e. E

Q14. Directions (14-16): In the following questions two columns are given containing three Sentences/phrases each. A sentence/phrase from the first column may or may not connect with another sentence/phrase from the second column to make a grammatically and contextually correct sentence. Each question has five options, four of which display the sequence(s) in which the sentences/phrases can be joined to form a grammatically and contextually correct sentence. If none the options given forms a correct sentence after combination then mark option (E) i.e. "None of these" is your answer.

Column 1	Column 2
A. The controller General of Accounts (CGA) will release	D. but the capital component rose 26%.
B. Total expenditure till June was almost flat since a year ago	E. to existing shareholders, as the telecom operator seeks to expand its network amid intense competition with Reliance Jio Infocomm Ltd.
C. Bharti Airtel Ltd board approved a proposal to rise as much as ₹21,000 crore by selling stocks	F. the central government's spending and revenue data as of July on the last day of August.

A. AF

B. AF & BD

C. BD & CE

D. CE

E. AE, BD & CF

Q15. Directions (14-16): In the following questions two columns are given containing three Sentences/phrases each. A sentence/phrase from the first column may or may not connect with another sentence/phrase from the second column to make a grammatically and contextually correct sentence. Each question has five options, four of which display the sequence(s) in which the sentences/phrases can be joined to form a grammatically and contextually correct sentence. If none the options given forms a correct sentence after combination then mark option (E) i.e. "None of these" is your answer.

Column 1	Column 2
A. Silver medallist Bhavina Patel received a congratulatory call from Prime Minister Narendra Modi	D. taking the total number of cases it is investigating to 28, that has also created a record.
B. Young people today are willing to take the risk "to do or join a start-up and the start-up culture	E. Youth focusing on excellence instead of being ready to accept mediocrity.
C. The CBI on Sunday filled seven more FIRs on the post-poll violence in West Bengal,	F. after winning a historic medal in Para Table Tennis at the 2020 Paralympics Games in Tokyo.

A. AF & BD

B. AF

C. BE & CF

D. BD

E. AF, BD & CE

Q16. Directions (14-16): In the following questions two columns are given containing three Sentences/phrases each. A sentence/phrase from the first column may or may not connect with another sentence/phrase from the second column to make a grammatically and contextually correct sentence. Each question has five options, four of which display the sequence(s) in which the sentences/phrases can be joined to form a grammatically and contextually correct sentence. If none the options given forms a correct sentence after combination then mark option (E) i.e. "None of these" is your answer.

Column 1	Column 2
A. External Affairs Minister S Jaishankar spoke to US Secretary of State Antony Blinken	D. and discussed continued coordination on Afghanistan and in the United Nations.
B. A BKU meeting is scheduled to be held	E. to chalk it the future course of action.
C. A day after the lathi charge on protesting farmers in Karnal, members of various farmers' unions	F. in Punjab blocked major highways in the state between 12 noon and 2 pm on August 29.

A. BE

B. BD & CF

C. AD & BE

D. AD & CF

E. AD, BE & CF

Directions (17-20): In each of the following questions a grammatically correct and meaningful sentence is given with four words given in bold in each. Which of the following words should replace each other to form a meaningful and grammatically correct sentence?

Q17. The dependent(A) flow of correspondence conducted(B) through networks of friends and letters (when they arrived) complicated matters more, leaving(C) one tenuous(D) upon time itself.

A. A-D

B. C-D

C. A-C, B-D

D. A-B, C-D

E. B-D

Directions (17-20): In each of the following questions a grammatically correct and meaningful sentence is given with four words given in bold in each. Which of the following words should replace each other to form a meaningful and grammatically correct sentence?

Q18. The organization's goals were broken (A) down into smaller and smaller goals as one went down the pyramid (B) until they managerial(C) me, at the bottom of the reached (D) food chain.

A. A-D

B. C-D

C. A-C, B-D

D. A-B, C-D

E. B-D

Man.

reached

Directions (17-20): In each of the following questions a grammatically correct and meaningful sentence is given with four words given in bold in each. Which of the following words should replace each other to form a meaningful and grammatically correct sentence?

→ struggled
Q19. Physics has proposition(A) for over a century with the struggled(B) that passive(C) an elementary particle like a photon or electron isn't a observing(D) process.

A. A-D

B. C-D

C. A-C, B-D

D. A-B, C-D

E. B-D

Directions (17-20): In each of the following questions a grammatically correct and meaningful sentence is given with four words given in bold in each. Which of the following words should replace each other to form a meaningful and grammatically correct sentence?

Q20. Literature transcends(A)/ borders and languages(B)/ and has the power to revolutions(C)/ conversations to bring about social initiate(D)/.

A. A-D

B. C-D

C. A-C, B-D

D. A-B, C-D

E. B-D

Direction (21-24): In the following questions, five sentences are given among which one or more than one sentence contains error. Choose the sentence/s that contain/s error using the given alternatives.

- Q21.** A. The unions are in dispute to management over pay.
B. The prime minister succeeded in surviving the challenge to his authority.
C. There were bitter quarrels among the two neighbours.
D. He is known for his autocratic style of management.
E. The government is trying to restore public confidence.

- A. Only C
B. Both B and D
C. Both A and C
D. Only E
E. Both B and E

Q22. A. She glanced for the room to see who was there.

B. This type of nursery care may well be the best choice for your child.

C. This booklet provides useful information about local services.

D. Everyone has there own ideas about the best way to bring up children.

E. She was awarded a medal for showing supreme courage.

A. Only C

B. Only E

C. Both B and C

D. Both A and D

E. Both B and E

- Q23. A. Everyone in the office were surprised by Graham's sudden departure.
B. He had a sudden heart attack while he was on holiday.
C. Passengers without proper documentation will not be allowed to travel.
D. The bridge was begun five years ago and the estimated cost has already doubled.
E. Signals at this wavelength can travelled easily through buildings.

- A. Only C
B. Both B and D
C. Both C and D
D. Only E
E. Both A and E

- Q24. A. The government is expected to call an election very soon.**
B. They have been engaged in a legal battle with the council since several months.
C. He has established him as the leading candidate in the election.
D. The work has to be finished by next Tuesday.
E. It's important to create a good impression when you meet a new client.

- A. Only B**
B. Both E and D
C. Only A
D. Both B and C
E. Both A and E

Directions (25-28): In each of the questions below, a sentence is given with two blanks. Identify the correct pair of words that fit in the sentence to make it grammatically and contextually correct.

Q25. Amid _____ incidents of violence, more than 80.43% voters exercised their _____ in the second phase of polling in West Bengal in 30 seats spread across four districts.

- (A) Stray, franchise
- (B) Methodical, Obligation
- (C) Willful, Disability
- (D) Conscious, Liability
- (E) None of these

Q26. A galaxy of high- profile BJP and Congress leaders has _____ in Kerala in a lastminute bid to turn the _____ of the electoral battle against the LDF government.

- (A) Cause, rectify
- (B) Source, amplify
- (C) Predecessor, concede
- (D) Descended, tide
- (E) None of these

Q27. Tedros, who has been accused of _____ towards China, hardened his tone acknowledging the _____ about China's refusal to share raw data about early Covid-19 cases.

- (A) Bashfulness rejects
- (B) Passivity, slights
- ☒ (C) Complacency, concerns
- (D) Timidity covers
- (E) Altruism, pertains

Q28. Kumbh Mela in Haridwar witnessed a low _____ of devotees at Har Ki Pauri ghat on the first day amid the _____ cases of Covid-19.

- (A) Stride, raising
- (B) Footfall, rising
- (C) Vestige, sailing
- (D) Trail, Crumbling
- (E) None of these

Directions (29-30): In the following questions a sentence is provided with a connector, the connector used may or may not be grammatically or contextually correct. Replace them with correct connector if the usage of the respective connector in the sentence is incorrect.

Q29. "Education empowers even from a slum, one can become a scientist, a businessman, an IAS officer or can secure a top position in a firm. **Moreover** that transformation can happen only with education."

- a) Hence
- b) Because
- c) Therefore
- d) But
- e) None of the above

Moreover



But

Q30. Venezuela President Nicolás Maduro is urging women to have six children "for the good of the country" in addition to Venezuela faces an economic crisis and severe shortage of food and medicines. Promoting a national women's healthcare plan, Maduro instructed women to "give birth, give birth".

- a) Moreover
- b) Even as
- c) Even
- d) But
- e) None of the above

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