

**Daily Practice — Legal Reasoning · Analytical Reasoning · Quantitative Techniques**

Darken one bubble per question. Negative marking applies. Answers and detailed explanations are provided in a separate companion sheet.  
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**SECTION A — LEGAL REASONING**

**Q1–12 · 12 Marks**

**PRINCIPLE A — DOCTRINE OF REPUGNANCY — ARTICLE 254 OF THE CONSTITUTION (Q1–6)**

Article 254 governs federal CONFLICT-RESOLUTION between a Union law and a State law on a CONCURRENT-LIST subject. Clause (1): if a State-law provision is REPUGNANT to a Parliamentary law on the same Concurrent entry, the Parliamentary law prevails and the State law is VOID to the extent of the repugnancy. Clause (2) creates an exception: where a State law on a Concurrent matter is RESERVED FOR and receives the PRESIDENT'S ASSENT, that State law prevails in that State even if repugnant to an earlier Parliamentary law — but the proviso preserves Parliament's continuing competence to ADD TO, AMEND, VARY OR REPEAL the State law. In *M. Karunanidhi v. Union of India* (1979) the Court fixed the test: repugnancy arises where (i) there is direct collision, (ii) Parliament intended to occupy the field exhaustively, or (iii) both laws cannot stand together. *Hoechst Pharmaceuticals v. State of Bihar* (1983) clarified that mere overlap is not repugnancy.

**1. Parliament enacts a law under Concurrent List Entry 17 (forests) prescribing minimum penalties for illegal felling. A State subsequently enacts its own law on the same subject prescribing LOWER penalties; the State law receives the President's assent under Article 254(2). Two years later, Parliament amends its own law to RAISE the minimum penalties further. Which is correct?**

- A. Parliament's later amendment prevails — the PROVISO to Article 254(2) preserves Parliament's continuing competence to ADD TO, AMEND, VARY OR REPEAL the State law notwithstanding the assent
- B. The President's assent permanently insulates the State law from later Parliamentary amendment
- C. The State law continues to prevail until expressly repealed by name by Parliament
- D. The conflict must be resolved by the Supreme Court under Article 131

**2. A State law on a Concurrent-List matter overlaps with a Parliamentary law but does not directly contradict it; the two can be obeyed simultaneously without violation of either. On the *M. Karunanidhi* test:**

- A. Repugnancy arises only if Parliament intended to legislate EXHAUSTIVELY in the field or the provisions cannot stand together; mere overlap is not repugnancy (*Hoechst Pharmaceuticals v. State of Bihar*)
- B. Repugnancy is automatic — overlap on the same entry is sufficient
- C. Repugnancy arises only after a court declaration
- D. Repugnancy is presumed against the State law in all cases

**3. A State law on Concurrent List Entry 6 (transfer of property) is reserved for and receives the President's assent. The State law conflicts with a PRE-EXISTING Parliamentary law. Subsequently, Parliament enacts a NEW law on the same subject, but the new Parliamentary law makes NO express reference to the State law. The new Parliamentary law:**

- A. Prevails over the State law — the Article 254(2) proviso preserves Parliament's plenary power to add to, amend, vary or repeal the State law, and no express reference is needed where the Parliamentary law occupies the same field
- B. Cannot affect the State law because the President's assent was earlier in time
- C. Must itself receive the President's assent to operate in the State
- D. Is automatically void to the extent of inconsistency

**4. Which of the following BEST captures the doctrinal distinction between repugnancy under Article 254 and pith-and-substance analysis?**

- A. Repugnancy asks whether two laws on the SAME (Concurrent) entry CONFLICT; pith-and-substance asks whether a law in its true nature falls within the enacting legislature's competence at all — the former presumes competence and resolves conflict, the latter tests competence itself
- B. Both doctrines apply only to the Union List
- C. Pith-and-substance is a sub-test of repugnancy
- D. Repugnancy applies only to pre-Constitution laws

**5. A State, exercising power under a Union List entry by virtue of a delegation under Article 252, enacts a law that conflicts with a later Parliamentary amendment on the same subject. The State pleads its earlier law under Article 254. The plea will MOST LIKELY:**

- A. FAIL — Article 254 is engaged only where both laws are on a CONCURRENT-LIST entry; Union List enactment under Article 252 delegation is governed by Article 252 itself, not by Article 254's repugnancy rule
- B. Succeed — Article 254 protects all State laws against Parliamentary encroachment
- C. Succeed only if the State law received the President's assent
- D. Succeed if the State and Parliamentary laws use the same operative language

**6. Where a State law repugnant to a Parliamentary law is held void under Article 254(1), the State law is void:**

- A. In its entirety — full statute falls
- B. Only in the districts of the State that have ratified the Parliamentary law
- C. Only TO THE EXTENT OF the repugnancy — severable provisions, if any, that do not collide with the Parliamentary law continue to operate
- D. Only prospectively from the date of judicial declaration

**PRINCIPLE B — PROMISSORY ESTOPPEL AGAINST THE STATE — MOTILAL PADAMPAT SUGAR MILLS (1979) (Q7–12)**

PROMISSORY ESTOPPEL prevents a party who has made a clear and unequivocal promise — INTENDED to be acted upon — from going back on it once the promisee has ALTERED HIS POSITION in reliance, where it would be inequitable to allow the promisor to renege. In *Motilal Padarnat Sugar Mills v. State of UP* (1979), the Supreme Court held the doctrine BINDS THE STATE in its executive functions: the State may not retract a representation on which a citizen has reasonably relied. *Indo-Afghan Agencies* (1968) and *Jit Ram Shiv Kumar v. Haryana* (1980) qualified it. Recognised EXCEPTIONS: (i) the doctrine cannot operate against the LEGISLATIVE function; (ii) it cannot compel the State to act CONTRARY TO STATUTE; (iii) OVERRIDING PUBLIC INTEREST may justify resiling; (iv) representations made WITHOUT AUTHORITY do not bind the State.

**7. A State industries department issues a written representation that a new industry establishing a unit in a backward district will receive a sales-tax exemption for ten years. Acting on this, X invests ₹50 crore and commences production. The State, by EXECUTIVE order — without any new statute — purports to withdraw the exemption after three years on grounds of revenue pressure. On *Motilal Padarnat*:**

- A. The State may freely renege — sovereign discretion is absolute in tax matters
- B. The State may renege only if X has not yet recouped his investment
- C. Promissory estoppel binds the State — X relied on a clear representation intended to be acted upon; revenue pressure alone, without demonstrated overriding public interest, is insufficient to justify resiling from an executive promise
- D. The doctrine applies only where the State has expressly waived sovereign immunity

**8. A State representative promises a manufacturer that it will not levy a particular tax. Subsequently, the State LEGISLATURE enacts a fresh statute IMPOSING that very tax. The manufacturer pleads promissory estoppel. The plea will:**

- A. Succeed — the representation binds all organs of the State
- B. Succeed only if the manufacturer can show the statute is mala fide
- C. Succeed if the representation pre-dated the legislative session
- D. FAIL — promissory estoppel cannot operate against the LEGISLATIVE FUNCTION; the State's plenary power to legislate is not fettered by executive representations and the statute prevails

**9. A junior State officer, ACTING BEYOND his lawful competence, issues a written promise of subsidy on behalf of the State to a developer. The developer relies. The State refuses to honour the promise on the ground that the officer had no authority. On *Motilal Padarnat* as qualified by *Jit Ram Shiv Kumar*:**

- A. Estoppel applies — the State cannot disown its own officer's signed representation
- B. Estoppel applies only if the developer was unaware of the lack of authority
- C. Estoppel applies in proportion to the seniority of the officer
- D. Estoppel does NOT bind the State for unauthorised representations — a representation by an officer acting WITHOUT lawful competence does not create estoppel against the sovereign; the developer's remedy, if any, lies in tort or against the officer personally

**10. A State promises an industrial concessional power tariff for ten years to attract investment. After six years, an acute power-shortage emergency arises, threatening hospitals and essential services. The State withdraws the concessional tariff under an emergency notification. The industrial unit invokes promissory estoppel. On the OVERRIDING PUBLIC INTEREST exception:**

- A. The State is absolutely bound — public interest is no answer to estoppel
- B. The State may renege if it can demonstrate, with specificity, an OVERRIDING PUBLIC INTEREST that outweighs the equity in favour of the promisee — generalised pleas of public interest are insufficient; the State must show the particular emergency
- C. The State may renege only after compensating the unit at market rate
- D. The State must wait until the ten-year period expires

**11. A citizen pleads promissory estoppel against the State based on a State representation that the State would NOT levy a tax that is in fact MANDATORILY LEVIABLE under a Parliamentary statute. The State concedes the representation but argues that the statute compels the levy. The plea of estoppel will MOST LIKELY:**

- A. Succeed — estoppel overrides statute where the citizen has relied
- B. FAIL — promissory estoppel cannot compel the State to act CONTRARY TO an express statutory mandate; the citizen cannot use estoppel to obtain a result the statute itself forbids
- C. Succeed if the State officer who made the representation was the Finance Secretary
- D. Succeed only to the extent of the citizen's documented reliance loss

**12. Which of the following is NOT a recognised EXCEPTION to promissory estoppel against the State?**

- A. Estoppel cannot operate against the State's legislative function
- B. Estoppel cannot compel the State to act contrary to express statute
- C. Estoppel does not bind the State where representations are made by officers without lawful authority
- D. Estoppel does not bind the State where the citizen invoking it is a non-resident of the relevant State

## SECTION B — ANALYTICAL REASONING

Q13-20 · 8 Marks

### PUZZLE 1 — FLOORS-FLATS-FAMILY-TREE PUZZLE (3 FLOORS × 3 FLATS × 8 PERSONS) (Q13-16)

A residential building has three floors (1-lowest, 3-highest). Each floor has three flats — Left (L), Middle (M), Right (R) — giving nine. Eight persons P, Q, R, S, T, U, V, W occupy eight flats; one is vacant.

1. P lives directly ABOVE Q (same column, exactly one floor higher).
2. R is on Floor 2, in the Left flat.
3. The vacant flat is on Floor 3, Middle.
4. S and T are on the SAME floor; with S in the Left flat of that floor.
5. U is on the floor immediately BELOW V; V is NOT on Floor 3.
6. W is in the Right column (any floor).
7. Right flat on Floor 1 is occupied; Right flat on Floor 2 is occupied.
8. Q is NOT on Floor 1.

All eight occupants are uniquely placed.

13. Who occupies the LEFT flat on Floor 1?

- A. S
- B. T
- C. U
- D. Cannot be determined from the given conditions

14. On which floor does P live?

- A. Floor 1
- B. Floor 2
- C. Floor 3
- D. Floor 3 or Floor 2 — cannot be determined

15. Which of the following statements is DEFINITELY TRUE?

- A. W lives on Floor 3
- B. U lives in the Left flat of Floor 1
- C. V lives on Floor 2 and U lives on Floor 1
- D. T lives in the Middle flat of Floor 1

16. Who occupies the RIGHT flat on Floor 3?

- A. W
- B. P
- C. V
- D. Cannot be determined — multiple candidates satisfy the constraints

**PUZZLE 2 — CODED INEQUALITY WITH PRIORITY OPERATORS (Q17–20)**

In a coded system, the following symbols carry the operational meanings shown:

@ means 'is GREATER THAN'

# means 'is LESS THAN'

\$ means 'is GREATER THAN OR EQUAL TO'

% means 'is LESS THAN OR EQUAL TO'

& means 'is EQUAL TO'

An inequality chain is read STRICTLY left to right and the conclusion is VALID only if it follows directly through the chain. A conclusion is VALID only when EVERY link in the chain supports it; if any link uses  $\geq/\leq$  and a strict-inequality conclusion is sought, the conclusion does not follow unless a strict-inequality link is present in the relevant segment. Each question gives statements and conclusions; identify which conclusions VALIDLY follow.

17. Statements: A @ B, B \$ C, C & D, D # E

Conclusions:

I. A @ D

II. A @ E

Which conclusion(s) follow?

- A. Only I follows
- B. Only II follows
- C. Both I and II follow
- D. Neither I nor II follows

18. Statements: P \$ Q, Q @ R, R % S, S & T

Conclusions:

I. P @ R

II. P @ T

Which conclusion(s) follow?

- A. Only I follows
- B. Only II follows
- C. Both I and II follow
- D. Neither I nor II follows

19. Statements: M @ N, N % O, O \$ P, P # Q

Conclusions:

I. M @ O

II. N # Q

Which conclusion(s) follow?

- A. Only I follows
- B. Only II follows
- C. Both I and II follow
- D. Neither I nor II follows

20. Statements: X & Y, Y \$ Z, Z @ W, W % V

Conclusions:

I. X @ W

II. Y @ V

Which conclusion(s) follow?

- A. Only I follows
- B. Only II follows
- C. Both I and II follow
- D. Neither I nor II follows

**DATA SET 1 – QUARTERLY MUTUAL FUND AUM – NET INFLOWS, REDEMPTIONS AND DIVIDEND REINVESTMENT, FY25 (Q21–25)**

The table reports, for a mid-sized Indian asset-management company, the quarterly opening Assets Under Management (AUM), gross subscriptions, gross redemptions and dividend reinvestment for FY25 (Q1 = Apr-Jun 2024 through Q4 = Jan-Mar 2025), all in ₹ crore. Closing AUM each quarter equals: Opening + Gross Subscriptions – Gross Redemptions + Dividend Reinvestment + Market-driven appreciation. The 'Net Inflow' is defined as Gross Subscriptions minus Gross Redemptions and EXCLUDES dividend reinvestment. The figures below assume zero market-driven appreciation across the year (a simplifying assumption) so that the closing AUM of each quarter is mechanically reconstructable. Compare net inflows across quarters AND combine dividend-reinvestment with growth analysis for the compound-style questions below.

Quarter	Opening AUM	Gross Subs	Gross Redemp	Div Rein
Q1	10,000	2,400	1,800	200
Q2	10,800	2,800	1,600	240
Q3	12,240	3,200	2,000	260
Q4	13,700	3,600	2,400	300

21. What is the Net Inflow (Gross Subs minus Gross Redemptions) in Q3, in ₹ crore?

- A. 1,000                       B. 1,200  
 C. 1,460                       D. 1,600

22. What is the closing AUM at the end of Q4, in ₹ crore? (Assume zero market appreciation.)

- A. 14,900                       B. 15,200  
 C. 15,500                       D. 15,800

23. By what percentage did the Q4 net inflow exceed the Q1 net inflow?

- A. 60%                           B. 75%  
 C. 100%                         D. 125%

24. Across the four quarters, dividend reinvestment as a proportion of net inflow (Subs minus Redemp) was HIGHEST in which quarter?

- A. Q1                               B. Q2  
 C. Q3                               D. Q4

25. If the opening AUM of FY25 is 10,000 and the closing AUM after Q4 is the figure derived in Question 2, the COMPOUND quarterly growth rate (CAGR-equivalent across 4 quarters) is CLOSEST to:

- A. 9%                               B. 10%  
 C. 11%                             D. 12%

**DATA SET 2 – EDTECH REVENUE MIX BY SEGMENT, FY24 VS FY25 – WITH ARPU (Q26–30)**

The table shows revenue (in ₹ crore) and paid-user counts (in lakhs) for the four product segments of a listed EdTech company in FY24 and FY25. The four segments are Test-Prep, K-12 Tutoring, Skilling, and Higher-Ed. ARPU (Average Revenue Per User) is computed as segment revenue ÷ segment paid users; the unit conventions imply ARPU figures naturally arrive in ₹ per user per year. The questions below combine YoY revenue-growth analysis with ARPU calculations and require attention to whether growth in revenue is driven by user-count expansion, ARPU increase, or both. Note that a segment can post the highest revenue growth while its ARPU declines if user-count growth is sharper.

Segment	FY24 Rev	FY24 Users(L)	FY25 Rev	FY25 Users(L)
Test-Prep	400	8	500	10
K-12 Tutoring	600	20	720	30
Skilling	200	4	320	5
Higher-Ed	300	3	450	4

26. What was the TOTAL revenue across all four segments in FY25, in ₹ crore?

- A. 1,890                       B. 1,990  
 C. 2,090                       D. 1,500

27. Which segment posted the HIGHEST percentage revenue growth from FY24 to FY25?

- A. Test-Prep (+25%)  
 B. K-12 Tutoring (+20%)  
 C. Skilling (+60%)  
 D. Higher-Ed (+50%)

28. In FY25, which segment had the HIGHEST ARPU?

- A. Test-Prep — ₹5,000  
 B. K-12 Tutoring — ₹2,400  
 C. Skilling — ₹6,400  
 D. Higher-Ed — ₹11,250

29. For K-12 Tutoring, ARPU MOVED from FY24 to FY25 by approximately:

- A. Increased by 20%                       B. Decreased by 20%  
 C. Increased by 10%                       D. Unchanged

30. Which segment showed the highest REVENUE growth percentage WHILE its ARPU DECLINED?

- A. Test-Prep                       B. K-12 Tutoring  
 C. Skilling                           D. Higher-Ed