

Daily Practice — Legal Reasoning · Logical Reasoning · Quantitative Techniques

Every question is passage-based, CLAT-2026 grade. Darken one bubble. Negative marking applies. Full solutions with examiner notes are in the companion answer sheet.

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SECTION — LEGAL REASONING

LEGAL PRINCIPLE — COMPANY LAW · CORPORATE SOCIAL RESPONSIBILITY UNDER SECTION 135 OF THE COMPANIES ACT, 2013 (Q1-Q5)

Section 135 of the Companies Act, 2013 makes corporate social responsibility (CSR) a legal obligation for larger companies. It applies to every company that, during the immediately preceding financial year, had a net worth of Rs 500 crore or more, or a turnover of Rs 1,000 crore or more, or a net profit of Rs 5 crore or more; crossing any one of these thresholds is enough. Such a company must ordinarily constitute a CSR Committee of the Board, consisting of three or more directors, at least one of whom is an independent director. Under Section 135(9), however, where the amount the company must spend does not exceed Rs 50 lakh, no Committee is required and the Board itself discharges the Committee's functions. Section 135(5) requires the Board to ensure that the company spends, in every financial year, at least two per cent of the average net profits it made during the three immediately preceding financial years, giving preference to the local areas where it operates. The CSR Rules, 2014 exclude from CSR any activity undertaken for the benefit of the company's own employees, so money spent on them does not count towards the two per cent. If a company spends more than its requirement, it may set off the excess against its requirement for up to the three succeeding financial years. If it spends less, the treatment of the shortfall depends on its purpose. An unspent amount relating to an ongoing project must be transferred, within thirty days from the end of the financial year, to a special Unspent CSR Account in a scheduled bank, and spent within three financial years of that transfer. Any other unspent amount must be transferred, within six months of the end of the financial year, to a fund specified in Schedule VII, such as the Prime Minister's National Relief Fund. Under Section 135(7), a company in default of sub-section (5) or (6) is liable to a penalty of twice the amount it was required to transfer or Rs 1 crore, whichever is less, and every officer in default to one-tenth of that amount or Rs 2 lakh, whichever is less.

1. Vyomika Ltd's figures for FY 2024-25 were: net worth Rs 520 crore, turnover Rs 940 crore, net profit Rs 6 crore. For FY 2025-26 they were: net worth Rs 480 crore, turnover Rs 960 crore, net profit Rs 4.6 crore. Does Section 135 apply to Vyomika for FY 2026-27?

- ☐ A. Yes, because it crossed both the net worth and net profit thresholds in FY 2024-25, within three years
- ☐ B. No, because in FY 2025-26, the immediately preceding year, it crossed none of the three thresholds
- ☐ C. Yes, because its turnover of Rs 960 crore in FY 2025-26 came within five per cent of Rs 1,000 crore
- ☐ D. No, because a company must cross all three of the thresholds in one financial year to be covered

2. Navtara Software Ltd's net profits for the three financial years immediately preceding FY 2026-27 were Rs 20 crore, Rs 26 crore and Rs 29 crore. For FY 2026-27, Navtara:

- ☐ A. Must spend at least Rs 58 lakh, and must form a CSR Committee because that sum is above Rs 50 lakh
- ☐ B. Must spend at least Rs 50 lakh, and must form a CSR Committee because that sum reaches Rs 50 lakh
- ☐ C. Must spend at least Rs 50 lakh, but need not form a CSR Committee; its Board may do that work
- ☐ D. Must spend at least Rs 1.5 crore, being two per cent of its total net profits over the three years

3. Kalpaja Infotech had to spend Rs 80 lakh on CSR in FY 2025-26, which ended on 31 March 2026. It spent Rs 50 lakh; the other Rs 30 lakh is earmarked for the last two phases of a three-year ongoing project to build a school laboratory. The Board moved the Rs 30 lakh into an Unspent CSR Account on 20 June 2026. Kalpaja:

- ☐ A. Has complied, since money for an ongoing project may be moved at any time within six months of year-end
- ☐ B. Has not complied, since the Rs 30 lakh had to go to a Schedule VII fund, ongoing project or not
- ☐ C. Has complied, since the Rs 30 lakh may be spent within three years, wherever it is kept meanwhile
- ☐ D. Has not complied, since the Rs 30 lakh had to reach that account within thirty days of year-end

4. Rudraksh Ltd left Rs 80 lakh of its FY 2025-26 CSR requirement unspent. None of it related to an ongoing project, and the company transferred nothing to any Schedule VII fund. Its finance director is an officer in default. Under Section 135(7), the penalties are:

- ☐ A. Rs 1.6 crore on the company and Rs 8 lakh on the finance director
- ☐ B. Rs 1 crore on the company and Rs 2 lakh on the finance director
- ☐ C. Rs 1 crore on the company and Rs 8 lakh on the finance director
- ☐ D. Rs 1.6 crore on the company and Rs 2 lakh on the finance director

5. Tarangini Ltd's CSR requirement was Rs 40 lakh for FY 2025-26 and is Rs 30 lakh for FY 2026-27. In FY 2025-26 it spent Rs 55 lakh: Rs 45 lakh on a village drinking-water scheme and Rs 10 lakh on scholarships open only to children of its own employees. If it sets off every eligible excess, the least it must spend in FY 2026-27 is:

- ☐ A. Rs 25 lakh
- ☐ B. Rs 15 lakh
- ☐ C. Rs 30 lakh
- ☐ D. Rs 20 lakh

LEGAL PRINCIPLE — LAW OF EVIDENCE (BSA) · WHO MUST PROVE WHAT: BURDEN OF PROOF UNDER SECTIONS 104 TO 111 OF THE BHARATIYA SAKSHYA ADHINIYAM, 2023 (Q6-Q9)

Chapter VII of the Bharatiya Sakshya Adhiniyam, 2023 (BSA) decides who must prove what. Under Section 104, whoever desires a court to give judgment as to any legal right or liability dependent on facts he asserts must prove that those facts exist, and Section 105 places the burden of proof in a suit or proceeding on the person who would fail if no evidence at all were given on either side. In a criminal trial, therefore, the prosecution must prove the guilt of the accused beyond reasonable doubt. Section 108 adds that when a claims the benefit of a General Exception in the Bharatiya Nyaya Sanhita, 2023, such as private defence or unsoundness of burden of proving the circumstances bringing his case within it is on him, and the court shall presume the absence



circumstances. In *Dahyabhai Chhaganbhai Thakkar v. State of Gujarat* (1964), the Supreme Court held that this burden is discharged on a preponderance of probabilities, and that even an accused who fails to establish the exception must be acquitted if the evidence as a whole raises a reasonable doubt about an ingredient of the offence, such as intention. Under Section 109, when any fact is especially within the knowledge of any person, the burden of proving that fact is upon him. In *Shambhu Nath Mehra v. State of Ajmer* (1956), the Court held that this rule does not relieve the prosecution of its primary burden; it applies only to facts pre-eminently within the accused's knowledge that the prosecution could not prove, or could prove only with disproportionate difficulty. Sections 110 and 111 govern whether a person is alive or dead. If he is shown to have been alive within thirty years, the person who affirms that he is dead must prove it; but if he has not been heard of for seven years by those who would naturally have heard of him had he been alive, the burden shifts to the person who affirms that he is alive. In *LIC of India v. Anuradha* (2004), the Supreme Court held that this presumption is only that the person is dead, not that he died at any particular time; whoever relies on a particular date of death must prove it.

6. Kunal left India for work in 2021 and wrote to his family regularly until March 2023; nothing has been heard of him since. In a partition suit filed in 2026, his brother Ishaan claims Kunal's share on the footing that Kunal is dead; Kunal's wife says he is alive. On these facts:

- ☐ A. Kunal's wife must prove he is alive, because the family has not heard from him for over three years
- ☐ B. Kunal is presumed to be dead, because a man who stops writing home is presumed dead after three years
- ☐ C. Ishaan must prove Kunal is dead, as he was alive within thirty years and seven have not passed
- ☐ D. Neither side bears a burden, because whether a man is alive is decided purely on the probabilities

7. Gopinath, a government engineer, is tried for cheating on the allegation that he claimed hotel bills for nights in Shillong when he never left Guwahati. The prosecution produces his claim but not the registers of the three named hotels, which an inspector could have collected in an afternoon. It argues that Gopinath must now prove his stays under Section 109. The court should hold that:

- ☐ A. Section 109 does not apply, since the prosecution could readily prove the stays; its primary burden remains
- ☐ B. Section 109 applies, since where Gopinath slept is a fact within his knowledge, so he must prove the stays
- ☐ C. Gopinath must prove his innocence, since a public servant charged with cheating bears it under Section 108
- ☐ D. Section 109 applies, but only after Gopinath has first chosen to give evidence about his travel at the trial

8. Charged with murder, Banwari pleads unsoundness of mind. His medical evidence does not make it more probable than not that he was incapable of knowing the nature of his act. But the evidence as a whole leaves the court with a reasonable doubt whether he had the intention that murder requires. On the murder charge, the court should:

- ☐ A. Convict him, since he failed to prove the exception, so the court must presume no such circumstances existed
- ☐ B. Convict him, since an accused who pleads a General Exception must prove it beyond reasonable doubt, as he did not
- ☐ C. Acquit him, since once an accused pleads insanity the prosecution must disprove it beyond reasonable doubt
- ☐ D. Acquit him, as the evidence as a whole raises a reasonable doubt about intention, an ingredient of the offence

9. Mohan, insured under a life policy, disappeared on 1 February 2017 and has not been heard of since by his family. He paid no further premium and the policy lapsed on 1 August 2017. In 2025 his wife claims the sum assured, pleading that he must have died before the lapse. Nothing else is known. Her claim:

- ☐ A. Succeeds, since Mohan is presumed dead and that presumption relates back to the day he disappeared
- ☐ B. Succeeds, since the insurer cannot show Mohan was alive on 1 August 2017, and that burden lies on it
- ☐ C. Fails, since the presumption is only that Mohan is dead, not that he died before the policy lapsed
- ☐ D. Fails, since a man not heard of for seven years is presumed to be alive until his body is found

SECTION — LOGICAL REASONING

LOGICAL REASONING — PARALLEL REASONING · THE WATER BOARD'S LEAKAGE AUDIT: MATCHING THE SHAPE OF THREE ARGUMENTS (Q10-Q13)

At a water-board review meeting, two speakers argue about the city's smart-meter programme.

The auditor: 'Every ward that installed smart meters in 2024 cut its leakage losses by at least a tenth. Ward 9's leakage losses did not fall by a tenth. So Ward 9 did not install smart meters in 2024.'

The councillor: 'Most wards that cut their leakage losses also received fewer complaints of low water pressure. Ward 4 received fewer complaints of low water pressure. So Ward 4 has probably cut its leakage losses.'

Later in the meeting the auditor adds: 'Ward 12 cut its leakage losses by well over a tenth, so Ward 12 must have installed smart meters in 2024.'

Each question below asks for the argument whose reasoning has the same logical shape as the argument named, whatever its subject matter, and whether that shape is sound or not.

10. Which argument is most similar in its reasoning to the auditor's first argument, about Ward 9?

- ☐ A. Every candidate who cleared the test was interviewed. Rhea was not interviewed. So she did not clear the test.
- ☐ B. Every candidate who cleared the test was interviewed. Rhea cleared the test. So Rhea was interviewed.
- ☐ C. Every candidate who cleared the test was interviewed. Rhea did not clear the test. So Rhea was not interviewed.
- ☐ D. Every candidate who cleared the test was interviewed. Rhea was interviewed. So Rhea must have cleared the test.

11. Which argument is most similar in its reasoning to the councillor's argument, about Ward 4?

- ☐ A. Most players who train at altitude gain stamina. Arjun trains at altitude. So he has probably gained stamina.
- ☐ B. All players who train at altitude gain stamina. Arjun has gained stamina. So he must certainly train at altitude.
- ☐ C. Most players who train at altitude gain stamina. Arjun has not gained stamina. So he probably does not.
- ☐ D. Most players who train at altitude gain stamina. Arjun has gained stamina. So he probably trains at altitude.



12. The auditor's later remark, about Ward 12, reasons in the same way as which argument?

- ☐ A. Every bowler picked for India took fifty wickets in a season. Dev did not. So Dev was not picked for India.
- ☐ B. Every bowler picked for India took fifty wickets in a season. Dev did. So Dev must have been picked.
- ☐ C. Most bowlers picked for India took fifty wickets in a season. Dev did. So Dev was probably picked for India.
- ☐ D. Every bowler picked for India took fifty wickets in a season. Dev was not picked. So Dev did not take fifty.

13. A reporter writes: 'Every ward that installed smart meters cut its losses by a tenth, and most wards that cut their losses got fewer pressure complaints. Ward 7 installed smart meters. So Ward 7 probably got fewer complaints.' Which argument most closely parallels the reporter's reasoning?

- ☐ A. Most High Court advocates are Bar members; every Bar member gets the journal. Naina argues there. So she probably gets it.
- ☐ B. Every High Court advocate is a Bar member; every Bar member gets the journal. Naina argues there. So she surely gets it.
- ☐ C. Every High Court advocate is a Bar member; most Bar members get the journal. Naina argues there. So she probably gets it.
- ☐ D. Every High Court advocate is a Bar member; most Bar members get the journal. Naina gets it. So she probably argues there.

LOGICAL REASONING — METHOD / BOLD-FACE FUNCTION · COMPULSORY E-FILING AND THE FALL IN RURAL SUITS (Q14-Q17)

The Bar Association of a state has asked the High Court to withdraw its rule making electronic filing compulsory in district courts. **Since the rule took effect two years ago, fresh civil suits filed by litigants from rural talukas have fallen by almost a fifth.** The Association reads this as proof that compulsory e-filing has shut the rural poor out of the courts. That reading is too quick. In the same two years the state closed the legal-aid kiosks that used to work out of taluka offices, and the fall is concentrated almost entirely in the talukas that lost their kiosks; where the kiosks survived, rural filings are slightly higher than before the rule. **Withdrawing the rule would therefore be the wrong remedy; the sensible course is to reopen the kiosks and equip them to file electronically for litigants.** Nor should the Association assume that paper filing is cheap: a villager who travels twice to the district headquarters to lodge and then correct a paper plaint loses two days' wages, a cost that filing from a nearby kiosk avoids.

14. In the argument, the two portions in boldface play which of the following roles?

- ☐ A. The first is the conclusion the Association draws, which the author rejects; the second is the author's main conclusion
- ☐ B. The first is evidence the author relies on for her proposal; the second is a premise supporting a further claim
- ☐ C. The first is a finding whose accuracy the author disputes; the second is a consideration that weighs against her proposal
- ☐ D. The first is a finding whose significance the author disputes; the second is the main conclusion of the author's argument

15. The author responds to the Association chiefly by:

- ☐ A. Offering a rival explanation for the fall in rural filings, backed by comparing talukas with and without kiosks
- ☐ B. Questioning whether the figures on rural filings were collected and reported accurately by the district courts
- ☐ C. Showing that the benefits of e-filing for urban litigants outweigh whatever costs it imposes on rural litigants
- ☐ D. Pointing to another state where compulsory e-filing came in without any fall in the number of rural filings

16. The final sentence, about the villager who travels twice to the district headquarters, serves mainly to:

- ☐ A. Supply the evidence from which the author first infers that closing the kiosks caused the fall in rural filings
- ☐ B. Concede that compulsory e-filing places a real burden on poor rural litigants that the High Court must weigh
- ☐ C. Challenge the assumption that a return to paper filing would cut rural litigants' costs, supporting her remedy
- ☐ D. Show that the Association's members gain from paper filing and so cannot be trusted to judge the e-filing rule

17. The statement that rural filings rose slightly in talukas where the kiosks survived functions in the argument to:

- ☐ A. Prove that the e-filing rule has widened access to justice in every rural taluka of the state since it began
- ☐ B. Show that where the rule ran without kiosk closures there was no fall, weakening the claim that it caused one
- ☐ C. Establish that kiosks, rather than district courts, are the main place where rural litigants now file their suits
- ☐ D. Concede that the Association's figures are accurate for some talukas while denying that they hold for the rest

SECTION — QUANTITATIVE TECHNIQUES

QUANT — TECHNOLOGY & STARTUPS · MENSURATION IN CONTEXT · KELVIN LABS FITS OUT AN EDGE DATA CENTRE (Q18-Q21)

Kelvin Labs, a startup that runs small 'edge' data centres for app companies, is fitting out a new site. Its servers sit in an immersion-cooling tank, a closed cuboid filled with a non-conducting coolant to 80% of its internal height. Power and fibre cables run through a straight PVC conduit, which is a hollow cylinder. A hemispherical dome on the roof protects a satellite antenna, and its curved outer surface must be given a weatherproof coating costing Rs 500 per square metre. Solar panels will cover the flat roof, but a walkway 1 m wide must be left clear along every edge of the roof. The table gives the dimensions. Take $\pi = 22/7$ and 1 cubic metre = 1,000 litres.

Item	Shape	Dimensions
Cooling tank	Cuboid (internal)	2.4 m x 1.5 m base, 1.2 m high
Cable conduit	Hollow cylinder	21 m long; outer radius 7 cm, inner radius 5 cm
Antenna dome	Hemisphere	Radius 2.1 m
Flat roof	Rectangle	42 m x 25 m
Solar panel	Rectangle	1.7 m x 1.0 m

18. How many litres of coolant are in the cooling tank?

- ☐ A. 3,456 litres
- ☐ B. 4,320 litres
- ☐ C. 864 litres
- ☐ D. 345.6 litres

19. What volume of PVC does the wall of the cable conduit contain?

- ☐ A. 26,400 cubic cm
- ☐ B. 3,23,400 cubic cm
- ☐ C. 1,58,400 cubic cm
- ☐ D. 1,65,000 cubic cm

20. What is the cost of coating the curved outer surface of the antenna dome?

- ☐ A. Rs 6,930
- ☐ B. Rs 27,720



☐ C. Rs 20,790

☐ D. Rs 13,860

21. Panels are laid flat, edge to edge, all in the same orientation, and none may extend onto the walkway. What is the largest number of whole panels that can be fitted?

☐ A. 520

☐ C. 541

☐ B. 529

☐ D. 617

QUANT — SPORTS & TOURNAMENTS · TIME-SPEED-DISTANCE · RACING WITH THE CURRENT AT THE INTER-UNIVERSITY REGATTA (Q22-Q26)

An inter-university rowing regatta is held on a straight stretch of river. The course runs 21 km downstream from the Start pontoon to the Old Bridge. The river flows at a steady 2 km/h, and each crew rows at its own constant speed in still water, as given in the table. A crew's speed downstream is its still-water speed plus the speed of the current; its speed upstream is its still-water speed minus the speed of the current. Crews turn instantly at either end of the course. The race officials follow the crews in a motor launch, which also moves at a constant speed in still water.

Item	Value
Course, Start pontoon to Old Bridge (downstream)	21 km
Speed of river current	2 km/h
Ganga University crew, still-water speed	12 km/h
Kaveri College crew, still-water speed	8 km/h
Narmada Institute crew, still-water speed	9 km/h

22. How long does the Ganga crew take to row from the Start to the Old Bridge?

☐ A. 1 h 45 min

☐ C. 1 h 50 min

☐ B. 2 h 6 min

☐ D. 1 h 30 min

23. The Kaveri crew rows from the Start to the Old Bridge and straight back. What is its average speed for the round trip?

☐ A. 7.5 km/h

☐ C. 6 km/h

☐ B. 8 km/h

☐ D. 3.75 km/h

24. At the same moment, the Ganga crew sets off upstream from the Old Bridge and the Narmada crew sets off downstream from the Start. How far from the Start do they meet?

☐ A. 9 km

☐ C. 11 km

☐ B. 10.5 km

☐ D. 10 km

25. The officials' launch goes from the Start to the Old Bridge and straight back in 3 h 36 min in all. What is its speed in still water?

☐ A. About 11.7 km/h

☐ C. 10 km/h

☐ B. 12 km/h

☐ D. 14 km/h

26. In the final, the Ganga and Kaveri crews leave the Start together, row down to the Old Bridge, turn and row back. Where and when do the two crews pass each other?

☐ A. 3 km from the Old Bridge, 1 h 48 min after the start

☐ B. 6 km from the Old Bridge, 1 h 30 min after the start

☐ C. 4.2 km from the Old Bridge, 2 h 6 min after the start

☐ D. 3.6 km from the Old Bridge, 1 h 48 min after the start

RAPID FIRE — ONE-LINE RECALL

32 quick questions · not negatively marked

1. Companies Act 2013: which section mandates CSR spending?

17. Company's CSR penalty under s.135(7)?

2. Which BSA section puts the burden on the accused to prove a General Exception?

18. Officer's CSR penalty under s.135(7)?

3. Average speed for equal distances at 10 and 6 km/h?

19. BSA section on who must prove asserted facts?

4. Curved surface area of a hemisphere of radius r ?

20. Under BSA s.105, on whom does the burden lie?

5. CSR net worth threshold under s.135?

21. BSA section on facts especially within a person's knowledge?

6. CSR turnover threshold under s.135?

22. Which case limits s.109 against the prosecution?

7. CSR net profit threshold under s.135?

23. Standard for an accused proving a General Exception?

8. Which year's figures decide whether s.135 applies?

24. Which case set that standard for an insanity plea?

9. Minimum CSR spend under s.135(5)?

25. BSA s.110: alive within how many years puts the burden on one affirming death?

10. Minimum size of a CSR Committee?

26. BSA s.111: unheard of for how long shifts the burden to one affirming life?

11. Up to what spend is no CSR Committee needed (s.135(9))?

27. Does the seven-year presumption fix the date of death?

12. Unspent CSR on an ongoing project goes where, and when?

28. 'All A are B; x is not B; so x is not A' is called?

13. Within how long must the Unspent CSR Account be used?

29. 'All A are B; x is B; so x is A' is called?

14. Other unspent CSR goes to which fund, and when?

30. 'All A are B; x is not A; so x is not B' is called?

15. For how many years can excess CSR spend be set off?

31. In the e-filing passage, what rival cause did the author offer?

16. Does spending only on employees count as CSR?

32. Volume of the pipe wall: formula?

