

ANSWER KEY — 9 OCTOBER 2026

Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
C	A	D	B	C	B	D	A	C	D
Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20
A	C	B	A	D	B	B	C	A	D
Q21	Q22	Q23	Q24	Q25	Q26				
C	A	B	D	A	C				

LEGAL REASONING

Q1 C BNS s.303 — theft protects possession, not ownership **MED**

Section 303(1) of the BNS punishes dishonestly moving movable property 'out of the possession of any person' without that person's consent. The passage adds that the offence protects possession rather than ownership, so even an owner commits theft when he takes his own property from a person who lawfully holds it, such as a pledgee. Mohan, the pawnbroker, lawfully possessed the chain as security for the Rs 40,000 loan. Harish moved it out of Mohan's possession without consent, and he did so dishonestly, because he caused Mohan wrongful loss of the security he was entitled to keep until repayment and gained the chain without paying. That is theft: option C. Option A states the very error the passage corrects. Option B fails because extortion requires that the victim be put in fear and induced to deliver the property; Mohan was absent and delivered nothing. Option D treats the matter as purely civil, but the existence of a civil remedy for the loan does not prevent the dishonest taking from being an offence.

Examiner's note — the trap: Option A is the trap: students assume an owner cannot steal his own property, but Section 303 protects possession, and a pledgee's possession is protected even against the owner.

Q2 A Temporary removal as theft (Pyare Lal Bhargava) **HARD**

Theft requires an intention to take movable property dishonestly out of another's possession and a moving of it for that purpose. 'Dishonestly' means intending wrongful gain to one person or wrongful loss to another. The register was in the possession of the land-records office; Nisha moved it out of the office without the office's consent, so that a builder could copy it for money. Her intention was dishonest: she sought a gain she was not entitled to and deprived the office of its register for the night. The passage records *Pyare Lal Bhargava v. State of Rajasthan* (1963), where the Supreme Court held that a temporary removal with the intention of returning the property can be theft, because the wrongful gain or loss need not be permanent. Options B and D therefore fail: an intention to return, or a return before anyone noticed, does not undo a theft already complete when the register was moved. Option C misdescribes the facts: nobody was put in fear, so there is no extortion. The answer is A.

Examiner's note — the trap: Option B tempts students who think theft needs permanent deprivation; *Pyare Lal Bhargava* holds that temporary wrongful gain or loss is enough.

Q3 D BNS s.308 — extortion: delivery induced by fear **HARD**

Under Section 308(1) of the BNS, extortion is committed when a person intentionally puts another in fear of injury to that person 'or to any other' and thereby dishonestly induces delivery of property. The passage defines 'injury' to include harm to reputation. Kabir threatened to post doctored photographs of Leena's daughter, a threatened injury to another person's reputation, and that fear induced Leena to transfer Rs 50,000. Every element is present, so option D is correct. Option A fails because theft requires the offender to move property out of the victim's possession without consent; here Leena herself delivered the money, which is the very feature that, as the passage notes, separates extortion from theft. Option B fails because extortion becomes robbery only when the offender is present and threatens instant death, hurt or wrongful restraint, inducing delivery then and there; Kabir was absent, the threat concerned a future act and payment came days later. Option C ignores that a consent obtained by fear is exactly what extortion punishes.

Examiner's note — the trap: Option B is attractive because fear was used, but robbery by extortion needs the offender's presence and fear of instant harm with delivery then and there; a deadline days away is plain extortion.

Q4 B BNS s.309 — robbery: hurt caused in carrying away **HARD**

Section 309 makes theft robbery if, 'in carrying away or attempting to carry away the property obtained by' the theft, the offender 'for that end' voluntarily causes hurt. Ravi had taken the laptop and was walking off with it, so he was still carrying it away when Sunil caught his arm. He pushed Sunil down, bruising his knee, precisely so that he could get away with the laptop. Hurt was therefore caused for the end of carrying away stolen property, which converts the theft into robbery: option B. Option A is wrong because the BNS expressly extends robbery to violence used in carrying away property, so the theft being 'complete' when the laptop was first moved

does not matter. Option C misreads snatching, which is a sudden or forcible seizure of property from a person; Ravi took the laptop from an empty car, not from Sunil. Option D fails because Sunil delivered nothing; Ravi used force, not a threat that induced delivery.

Examiner's note — the trap: Option A tempts students who think robbery needs force before the property is taken; Section 309 covers force used while carrying the property away.

Q5 C Stretch — snatching versus robbery (BNS ss.304 and 309) ELITE

Section 304 provides that theft is snatching if, in order to commit theft, the offender suddenly, quickly or forcibly seizes or grabs property from a person. The first rider pulled the purse from Meera's hand in one swift motion and caused her no hurt, so he committed snatching. The second rider also grabbed the bag, but when the strap held he kept accelerating and dragged Tara several metres, grazing her arms. Under Section 309, theft becomes robbery when the offender, in order to commit the theft or to carry away the property, voluntarily causes hurt. The rider chose to keep pulling, knowing Tara was attached to the bag, so the hurt was caused voluntarily and for the end of getting the bag: robbery. Option C is correct. Option A ignores the hurt in the second case. Option B wrongly treats every seizure from the hand as force against the person; if it were, snatching would never exist as a separate category. Option D calls the first case simple theft, although a sudden seizure from the hand is exactly snatching.

Examiner's note — the trap: Option A attracts students who see two motorcycle grabs and give them the same label; the deciding fact is that the second rider kept dragging Tara, causing hurt to get the bag.

Q6 B ICA ss.4-5 — revocation of proposal after acceptance is posted HARD

Section 5 allows a proposal to be revoked only 'before the communication of its acceptance is complete as against the proposer, but not afterwards'. Section 4 says that communication of acceptance is complete as against the proposer when it is put in a course of transmission to him, so as to be out of the acceptor's power. Bimal posted his acceptance at 10 am on 5 March; from that moment the acceptance was complete as against Arjun. Arjun's revocation came too late on two counts: it was sent at noon, after the posting, and it reached Bimal's knowledge only at 1 pm. A revocation takes effect against the other party only when it reaches his knowledge. The contract was therefore concluded at 10 am, and the revocation is ineffective: option B. Option A measures the wrong moment; when the letter reached Arjun matters only as against the acceptor. Option C states the test for revoking an acceptance, not a proposal. Option D invents a same-mode rule that the Act does not contain.

Examiner's note — the trap: Option C is the trap: 'before the proposer comes to know' is the limit for the acceptor's revocation; the proposer must revoke before the acceptance is posted.

Q7 D ICA s.5 — revocation of acceptance before it reaches the proposer HARD

Section 4 gives acceptance two moments of completion. As against the proposer (Dev), it was complete on Monday when Chitra posted the letter. As against the acceptor (Chitra), it becomes complete only when it comes to the knowledge of the proposer, which happened on Wednesday when the letter arrived. Section 5 permits an acceptance to be revoked at any time before the communication of acceptance is complete as against the acceptor. Chitra's telephoned withdrawal reached Dev's knowledge on Tuesday, a day before her letter did, so her revocation was in time and no contract was formed: option D. Option A treats completion against the proposer as binding both parties, overlooking the second moment. Option B repeats the same mistake in different words; the posted letter is beyond Chitra's physical control but not beyond her legal power to revoke. Option C introduces a formality the passage never states; nothing in the principle prevents a lease agreement from being formed by letters.

Examiner's note — the trap: Option A tempts students who learn only the posting rule; the Act lets the acceptor revoke until the acceptance reaches the proposer's knowledge.

Q8 A Knowledge of proposal (Lalman Shukla v. Gauri Datt) MED

Section 4 makes the communication of a proposal complete only when it comes to the knowledge of the person to whom it is made, and an acceptance is a response to that proposal. The passage states the consequence plainly: a person can accept only a proposal he knows of. In *Lalman Shukla v. Gauri Datt* (1913) a servant who traced a missing boy without knowing that a reward had been announced could not claim it. Sanjay's case is the same. He returned the dog without having seen any notice, so at the time he acted the proposal had not been communicated to him and his act could not be an acceptance. Learning of the reward later cannot turn a past act into acceptance. Option A is correct. Option B is attractive because performance can be acceptance, but only performance by someone who knows of the proposal. Option C overstates a general offer's reach: it can be accepted by anyone, but only by someone who knows of it. Option D adds a written-reply requirement the passage does not mention.

Examiner's note — the trap: Option B attracts students who know that performing the conditions is acceptance; it fails because Sanjay did not know of the proposal when he acted.

Q9 C Stretch — instantaneous communication (Bhagwandas Kedia) ELITE

The postal rule in Section 4 treats acceptance as complete against the proposer when it is put in a course of transmission. The passage, however, records *Bhagwandas Goverdhandas Kedia v. Girdharilal Parshottamdas* (1966): for instantaneous communication such as the telephone, the postal rule does not apply, and the contract is made only when the acceptance is actually heard by the proposer, at the place where it is heard. Jyoti spoke her acceptance after the line had failed, and Imran heard nothing. The acceptance never came to his knowledge, so no contract was formed and Imran was free to sell to another buyer. Jyoti fails: option C. Option A imports the postal rule into a telephone call, the very move Kedia rejects. Option B misstates the place rule; under Kedia a telephone contract is made where

the acceptance is heard, here Kolkata, not where it is spoken, and in any case no contract arose. Option D is too broad: a dropped line does not cause an offer to lapse; Jyoti could have called back and accepted while it stood.

Examiner's note — the trap: Option A attracts students who apply the postal rule mechanically; Kedia holds that a spoken acceptance binds only when the proposer hears it.

LOGICAL REASONING

Q10 **D** Principle III — proportional division; unregistered share lapses **HARD**

Principle III has two parts. First, relief for a jointly owned boat is divided among the co-owners in proportion to their shares: on Rs 2,00,000, Anil's 50% share is Rs 1,00,000, Bhavna's 30% share is Rs 60,000 and Chetan's 20% share is Rs 40,000. Second, the share of a co-owner who is not registered 'is not paid to anyone'. Chetan has never registered, so his Rs 40,000 lapses. Anil and Bhavna satisfy Principle I (five seasons) and the loss was caused by a storm, satisfying Principle II. The Fund therefore pays Rs 1,60,000 in all, Rs 1,00,000 to Anil and Rs 60,000 to Bhavna: option D. Option A redistributes Chetan's share to the registered owners, which the words 'not paid to anyone' forbid. Option B ignores the registration requirement altogether. Option C invents a rule that every co-owner must be registered before anyone is paid; Principle III instead deals with an unregistered co-owner by withholding only his share.

Examiner's note — the trap: Option A is the trap: re-dividing the whole Rs 2,00,000 in the ratio 5:3 looks fair, but Principle III says the unregistered share is paid to no one.

Q11 **A** Principle II — the rescue exception to the ban-period bar **MED**

Begin with the conditions. Farida has been registered for four seasons, so Principle I is met. Principle II covers the loss of a boat caused by a storm, and her boat was wrecked by a sudden storm. The difficulty is the ban: Principle II denies relief for any loss suffered at sea during a declared ban period, 'unless the fisher had put to sea to rescue a person in distress'. Farida went out precisely because a swimmer was being swept out to sea, so the exception applies and the bar does not. She filed within ten days, well inside the sixty days required by Principle IV. She is entitled to relief: option A. Option B reads the bar without its exception. Option C invents a distinction between boats and nets that the principle does not draw; the exception lifts the ban bar for the whole loss. Option D confuses the reason for being at sea with the cause of the loss; the rescue explains why she was at sea, while the storm caused the loss, which is what Principle II asks.

Examiner's note — the trap: Option B attracts students who stop at the first sentence of the ban rule; the rescue exception in the same principle applies to Farida exactly.

Q12 **C** Principle IV — late claim and the sixtieth-day test **HARD**

Gopal satisfies Principles I and II: he has been registered for six seasons and lost his nets in a storm, a loss Principle II expressly covers. The only question is time. Principle IV requires a claim within sixty days of the loss; the sixtieth day was 31 July and Gopal filed on 10 August, so his claim is late. A late claim 'may be accepted only if the fisher was in hospital on the sixtieth day after the loss'. Gopal was discharged on 25 July, six days before the sixtieth day, so on 31 July he was not in hospital. The exception is not available and the claim must be rejected: option C. Option A substitutes a test of how long he was in hospital (most of the eight weeks) for the test the principle actually sets, which looks only at one particular day. Option B gives the Fund a general discretion that Principle IV does not confer; the word 'only' confines the exception. Option D is wrong on the facts of the rule, since Principle II covers the loss of nets as well as boats.

Examiner's note — the trap: Option A is the sympathetic trap: weeks in hospital feel like a good excuse, but Principle IV asks only whether he was in hospital on the sixtieth day.

Q13 **B** Stretch — combining Principles I and II on one night's losses **ELITE**

Apply each principle in turn. Principle I requires registration for at least two complete fishing seasons before the season of the loss. Seasons run January to December; Hema joined midway through 2023, so 2023 does not count, but 2024 and 2025 are complete seasons before the 2026 season. She satisfies Principle I exactly. Principle II covers losses caused by a storm, or by a collision with a vessel 'that failed to stop'. The trawler stopped after the collision, so the loss of the boat falls outside Principle II, whatever the trawler owner admitted. The nets were swept away by a storm, which Principle II covers, and no ban was in force. She filed promptly, satisfying Principle IV. She therefore gets relief for the nets only: option B. Option A miscounts the seasons by treating a part-season as disqualifying, when two complete seasons remain. Option C ignores the stopping condition. Option D reverses the analysis: admission of fault is irrelevant to the Fund's rules, which turn on whether the vessel stopped.

Examiner's note — the trap: Option A catches students who see 'midway through 2023' and stop; 2024 and 2025 are two complete seasons, so the real exclusion is the trawler that stopped.

Q14 **A** Conditional must-be-true in a sequencing set **HARD**

With defamation on Monday, the four remaining matters fill Tuesday to Friday. Condition 1 puts bail before both custody and eviction, so bail cannot be on Friday, and eviction must be on Wednesday or Thursday (Condition 4). Test eviction on Wednesday: bail must then be on Tuesday, leaving Thursday and Friday for arbitration and custody, which would be consecutive, breaking Condition 3. So eviction cannot be on Wednesday and must be on Thursday. The workable lists are then: Mon defamation, Tue arbitration, Wed bail, Thu eviction, Fri custody; Mon defamation, Tue bail, Wed arbitration, Thu eviction, Fri custody; and Mon defamation, Tue bail, Wed custody, Thu eviction, Fri arbitration. Eviction is on Thursday in every one: option A. Option B fails in the first list, where bail is on Wednesday. Option C fails in the third list, where custody is on Wednesday. Option D holds only in the first list, so it could be true but need not be.

Examiner's note — the trap: Option B is the trap: bail on Tuesday appears in two of the three lists, but the list with arbitration on Tuesday and bail on Wednesday also works.

Q15 D Fixing one entity to force the rest MED

Put arbitration on Thursday. Condition 4 then forces eviction onto Wednesday. Condition 1 requires bail before eviction, so bail is on Monday or Tuesday. Condition 3 keeps custody off Wednesday and Friday, the days next to Thursday; Wednesday is taken anyway, so custody is on Monday or Tuesday. Custody must also come after bail, so bail is on Monday and custody on Tuesday. That leaves Friday for defamation, which Condition 2 permits. The only list is: Monday bail, Tuesday custody, Wednesday eviction, Thursday arbitration, Friday defamation. Custody on Tuesday must be true: option D. Option A is false because bail is on Monday, not Tuesday. Option B is false because defamation has been pushed to Friday. Option C is false because Thursday is occupied by the arbitration appeal, which forces eviction to Wednesday. Checking each condition against the final list confirms that all four are satisfied, so the list is valid and unique.

Examiner's note — the trap: Option A tempts students who place custody first without checking Condition 1; custody must follow bail, so bail takes Monday.

Q16 B Cannot-be-true with paired placements HARD

Test each option against the conditions. Option A: bail on Wednesday and defamation on Monday allows Monday defamation, Tuesday arbitration, Wednesday bail, Thursday eviction, Friday custody, which satisfies all four conditions, so A can be true. Option C: arbitration on Friday and custody on Wednesday allows Monday defamation, Tuesday bail, Wednesday custody, Thursday eviction, Friday arbitration, which also works. Option D: custody on Tuesday and eviction on Wednesday allows Monday bail, Tuesday custody, Wednesday eviction, Thursday arbitration, Friday defamation, which works too. Option B puts arbitration on Monday and custody on Friday. Condition 2 requires the defamation suit to be heard on Monday or on Friday, but both days are now taken, so the defamation suit has no permitted day. No list can satisfy the conditions, and option B cannot be true: the answer is B. The other three options each have at least one valid list, so each could be true.

Examiner's note — the trap: Option A looks impossible because bail is usually early, but bail on Wednesday works when defamation takes Monday and eviction takes Thursday.

Q17 B Stretch — counting arrangements after replacing a condition ELITE

With the new condition, arbitration and custody must occupy two consecutive days. Defamation is on Monday or Friday. Case 1, defamation on Friday: eviction is on Wednesday or Thursday. If eviction is on Thursday, Monday to Wednesday hold bail, arbitration and custody; bail must precede custody and the pair must be adjacent, so bail is on Monday and arbitration and custody fill Tuesday and Wednesday in either order: two lists. If eviction is on Wednesday, the free days are Monday, Tuesday and Thursday; bail must take Monday, leaving Tuesday and Thursday for the pair, which are not adjacent: no list. Case 2, defamation on Monday: if eviction is on Wednesday, bail must be on Tuesday, and the pair takes Thursday and Friday in either order: two lists. If eviction is on Thursday, the free days are Tuesday, Wednesday and Friday, and no adjacent pair is left once bail precedes custody: no list. Total: exactly four lists, option B.

Examiner's note — the trap: Option A tempts students who miss one ordering of the adjacent pair; arbitration and custody can swap within both blocks, giving four lists, not three.

QUANTITATIVE TECHNIQUES

Q18 C Percentage change — comparing relative, not absolute, change MED

Percentage change = $(\text{new} - \text{old}) / \text{old} \times 100$, computed for each sector from 2023 to 2025. Transport: $(384 - 432) / 432 = -48 / 432 = -11.1\%$. Industry: $(693 - 660) / 660 = 33 / 660 = +5.0\%$. Buildings: $(252 - 288) / 288 = -36 / 288 = -12.5\%$. Waste: $(88 - 110) / 110 = -22 / 110 = -20.0\%$. The largest change in magnitude is Waste's fall of 20%, so the answer is option C. Option A, Transport, has the largest absolute fall, 48 kt, which is why it tempts; but percentage change divides by the base, and Transport's base of 432 is large, so 48 kt is only about 11%. Buildings, option B, comes second at 12.5%. Industry, option D, is the only sector that rose, by just 5%. Check: $110 \times 0.8 = 88$, confirming Waste's 20% fall exactly, and $288 \times 0.875 = 252$ confirms Buildings' 12.5%. The ranking is Waste, Buildings, Transport, Industry.

Examiner's note — the trap: Option A, Transport, is the trap: it fell by the most kilotonnes (48), but on a much larger base, so its percentage fall (11.1%) is smaller than Waste's 20%.

Q19 A Successive percentage change HARD

Industry rose from 600 to 660 between 2021 and 2023, a rise of $60 / 600 = 10\%$. It then rose from 660 to 693 between 2023 and 2025, a rise of $33 / 660 = 5\%$. Successive changes multiply rather than add: $1.10 \times 1.05 = 1.155$, a total rise of 15.5%. Directly: $(693 - 600) / 600 \times 100 = 93 / 600 \times 100 = 15.5\%$. Both routes agree, so the answer is option A. Option B, 15.0%, simply adds the two rates ($10\% + 5\%$) and ignores that the second rise is applied to a base already 10% larger; the extra 0.5% is 5% of 10%. Option C, 115.5%, mistakes the growth factor 1.155 for the percentage rise itself. Option D, 5.0%, is only the 2023-2025 rise and forgets the first period entirely. The successive-change formula $a + b + ab / 100$ gives $10 + 5 + 50 / 100 = 15.5$, the same result.

Examiner's note — the trap: Option B tempts students who add 10% and 5%; successive percentage changes compound, so the total rise is 15.5%, not 15%.

Q20 D Percentage change of a total — choosing the base **HARD**

First total each year from the table. 2023: $432 + 660 + 288 + 110 = 1,490$ kt. 2025: $384 + 693 + 252 + 88 = 1,417$ kt. The change is $1,417 - 1,490 = -73$ kt. As a percentage of the 2023 base: $-73 / 1,490 \times 100 = -4.899\%$, which is a fall of 4.9% to one decimal place: option D. Option A, 5.2%, divides the fall by the 2025 figure ($73 / 1,417 = 5.15\%$, about 5.2%), using the wrong base. Option B, 5.53%, uses the 2021 total of $480 + 600 + 320 + 100 = 1,500$ kt and measures the fall from 2021 to 2025 ($83 / 1,500 = 5.53\%$), answering a different period. Option C has the right size but the wrong direction; the total fell because the falls in Transport, Buildings and Waste ($48 + 36 + 22 = 106$ kt) outweighed Industry's rise of 33 kt, a net fall of 73 kt.

Examiner's note — the trap: Option A is the trap: dividing by the newer figure (1,417) instead of the older base (1,490) gives about 5.2%; percentage change always uses the starting value.

Q21 C Stretch — required percentage cut to meet a target **ELITE**

The target is 10% below the 2021 total: $1,500 \times 0.9 = 1,350$ kt in 2027. Industry rises 4% from its 2025 level: $693 \times 1.04 = 720.72$ kt. The other three sectors may therefore emit at most $1,350 - 720.72 = 629.28$ kt in 2027. Their combined 2025 level is $384 + 252 + 88 = 724$ kt. The required cut is $(724 - 629.28) / 724 = 94.72 / 724 = 0.1308$, about 13.1%: option C. Check: $724 \times 0.869 = 629.2$, close to the allowance. Option A, 10.0%, copies the city-wide target without adjusting for Industry's growth or the starting point. Option B, 4.73%, is the city-wide cut needed from the 2025 total of 1,417 kt to 1,350 kt ($67 / 1,417$), ignoring that Industry is rising and so cannot share the cut. Option D, 9.25%, assumes Industry stays flat at 693, giving an allowance of 657 kt and a cut of $67 / 724 = 9.25\%$. Industry's 27.72 kt of growth must be absorbed by the other sectors.

Examiner's note — the trap: Option D catches students who forget Industry's 4% rise; the extra 27.72 kt must be offset by the other three sectors, raising their cut to about 13.1%.

Q22 A Simple interest for part of a year **EASY**

Simple interest = Principal $\times$ Rate $\times$ Time. The loan is Rs 6,00,000 at 12% a year for 4 months, and 4 months is $4/12 = 1/3$ of a year. Interest = $6,00,000 \times 12/100 \times 1/3 = 72,000 \times 1/3 =$ Rs 24,000. The answer is option A. A second route: 12% a year is 1% a month, so four months cost 4% of Rs 6,00,000, which is Rs 24,000 again. Option B, Rs 2,88,000, treats the time of 4 as four years instead of four months ($6,00,000 \times 0.12 \times 4$). Option C, Rs 18,000, uses three months instead of four ($6,00,000 \times 0.03$). Option D, Rs 32,000, charges interest on the whole purchase price of Rs 8,00,000 ($8,00,000 \times 0.04$), but the company borrowed only Rs 6,00,000 and paid the rest from its own funds, on which no bank interest is due. Only the borrowed amount, for the period of the loan, attracts interest.

Examiner's note — the trap: Option B, Rs 2,88,000, is the trap for students who put $T = 4$ into the formula without converting four months into one-third of a year.

Q23 B Net profit with shrinkage, interest and commission **HARD**

List every cost. Purchase: $500 \times 1,600 =$ Rs 8,00,000. Transport: $500 \times 50 =$ Rs 25,000. Rent: $500 \times 30 \times 4 =$ Rs 60,000. Interest: Rs 24,000. These total Rs 9,09,000. Quantity sold after a 10% loss: $500 \times 0.9 = 450$ quintals. Sale value: $450 \times 2,400 =$ Rs 10,80,000. Commission: 2% of 10,80,000 = Rs 21,600. Net profit = $10,80,000 - 21,600 - 9,09,000 =$ Rs 1,49,400: option B. Option A, Rs 1,71,000, forgets the commission ($10,80,000 - 9,09,000$). Option C, Rs 1,95,000, forgets both the interest and the commission ($10,80,000 - 8,85,000$). Option D, Rs 2,67,000, ignores the storage loss and sells all 500 quintals ($12,00,000 - 24,000$ commission - $9,09,000$). Profit as a share of all costs including commission is $1,49,400 / 9,30,600$, about 16.1%.

Examiner's note — the trap: Option D tempts students who overlook the 10% storage loss and value all 500 quintals at the selling price.

Q24 D Break-even price with a percentage commission **HARD**

At break-even, the money received after commission equals the fixed costs. Fixed costs (purchase, transport, rent and interest) are Rs 9,09,000. If the price is p per quintal, the sale value is $450p$ and the company keeps 98% of it after the 2% commission. So $450p \times 0.98 = 9,09,000$, giving $441p = 9,09,000$ and $p = 9,09,000 / 441 =$ Rs 2,061.2, about Rs 2,061: option D. Check: $450 \times 2,061.2 = 9,27,551$; 2% commission = 18,551; net 9,09,000. Option C, about Rs 2,068, treats the commission as the fixed Rs 21,600 calculated at the actual price ($9,30,600 / 450$), but the commission falls when the price falls, so it cannot be held at Rs 21,600. Option A, about Rs 2,020, ignores the commission entirely ($9,09,000 / 450$). Option B, about Rs 1,818, divides by the 500 quintals bought rather than the 450 sold.

Examiner's note — the trap: Option C is the trap: it fixes the commission at Rs 21,600, but a 2% commission shrinks with a lower price, so break-even is Rs 2,061.

Q25 A Change in profit from a change in yield **HARD**

With a 6% loss, the company sells $500 \times 0.94 = 470$ quintals instead of 450, which is 20 quintals more. Those 20 quintals bring extra sale value of $20 \times 2,400 =$ Rs 48,000. The commission on that extra value is 2% of 48,000 = Rs 960. Every other cost is unchanged, because purchase, transport, rent and interest depend on the 500 quintals bought, not on the quantity sold. Extra profit = $48,000 - 960 =$ Rs 47,040: option A. Check by full recalculation: sale value $470 \times 2,400 = 11,28,000$; commission 22,560; profit $11,28,000 - 22,560 - 9,09,000 = 1,96,440$, which is 47,040 more than 1,49,400. Option B, Rs 48,000, forgets the commission on the extra sales. Option C, Rs 31,360, values the extra 20 quintals at the purchase price of Rs 1,600 less commission, instead of the selling price. Option D, Rs 1,96,440, is the new total profit, not the increase the question asks for.

Examiner's note — the trap: Option D is the trap for students who compute the new profit correctly but forget that the question asks for the increase over Rs 1,49,400.

Q26 C Stretch — profit-sharing bonus as a percentage of price ELITE

Net profit is Rs 1,49,400, and 40% of it is $0.4 \times 1,49,400 = \text{Rs } 59,760$ for the bonus pool. It is shared in proportion to the quantity supplied, and members supplied 500 quintals in all, so the bonus per quintal supplied is $59,760 / 500 = \text{Rs } 119.52$. Kamla supplied 25 quintals, so her bonus is $25 \times 119.52 = \text{Rs } 2,988$. Her effective price per quintal is $1,600 + 119.52 = \text{Rs } 1,719.52$, which is $119.52 / 1,600 = 7.47\%$, about 7.5%, above what she was first paid: option C. Option B, about 8.3%, divides the bonus pool by the 450 quintals sold ($59,760 / 450 = 132.8$, and $132.8 / 1,600 = 8.3\%$), but the bonus is shared by quantity supplied. Option A, about 18.7%, shares the whole profit instead of 40% of it ($1,49,400 / 500 = 298.8$). Option D, about 16.1%, is the company's profit as a percentage of its total costs, which is a different ratio altogether.

Examiner's note — the trap: Option B tempts students who use the 450 quintals sold; the bonus is shared in proportion to the 500 quintals members supplied.

RAPID FIRE — ANSWERS

1. Under BNS s.303, theft protects ownership or possession? — **Possession**
2. Which case held that a temporary removal of property can be theft? — **Pyare Lal Bhargava v. State of Rajasthan (1963)**
3. Acceptance by post is complete against the proposer when? — **When it is put in a course of transmission to him**
4. Industry rose 10% then 5%. Total percentage rise? — **15.5%**
5. Which BNS section defines theft? — **Section 303(1)**
6. Which BNS section deals with snatching? — **Section 304**
7. Which BNS section defines extortion? — **Section 308(1)**
8. Which BNS section deals with robbery? — **Section 309**
9. What does 'dishonestly' mean in the BNS? — **Intending wrongful gain to one or wrongful loss to another**
10. Can an owner commit theft of his own property? — **Yes, by taking it from a lawful possessor such as a pledgee**
11. In extortion, how does the property leave the victim? — **The victim delivers it, induced by fear**
12. Does 'injury' in the BNS include harm to reputation? — **Yes**