

Tamil Nadu Prelims MCQ 2019

Tamil Nadu Prelims MCQ 2019

1. Which of the following conditions is not essential for valid gift of immovable property ?

- a. Voluntariness.
- b. Without consideration
- c. Handing over possession
- d. Acceptance

2. Suit for specific performance is maintainable

- a. To enforce the contract for sale
- b. To enforce the agreement for lease
- c. Either a. or b.
- d. Both a. And b.

3. Which of the following documents is required by law to be attested ?

- a. Sale deed of immovable property of the value of Rs.100 or upwards
- b. Exchange deed of immovable property of the value of Rs.100 or upwards
- c. Registered sale agreement
- d. None of the above

4. In a suit for Specific Performance to enforce agreement for sale, the title passes to the plaintiff

- a. When the decree and judgement are passed in his favour
- b. When the entire sale consideration is deposited after the decree
- c. When a direction is passed in an execution proceedings
- d. None of the above

5. Termination of a lease of immovable property other than for agricultural or manufacturing purposes requires

- a. Six months notice
- b. Three months notice

- c. Fifteen days notice
- d. Thirty days notice

6. Which on of the following is not correct?

- a. A cheque is a form of Bill of Exchange
- b. A cheque is a form of Promissory Note
- c. A cheque includes the electronic image of a truncated cheque
- d. A demand draft is a form of Bill of Exchange

7. A "noting" of a Promissory Note or Bill of Exchange is made

- a. When a promissory note or Bill of Exchange is dishonoured by non-acceptance or non-payment
- b. When a promissory note or bill of exchange is presented for collection
- c. When a promissory note or bill of exchange is executed
- d. None of the above

8. Express contract means a contract made by

- a. Words either spoken or written
- b. Documents
- c. Both words and documents
- d. All of the above

9. The term "bailment" means a delivery of a thing entrusted for

- a. Some special purpose or object upon a contract
- b. Delivery of goods free of cost
- c. Delivery of goods without cost for welfare of public
- d. None of the above

10. Contract is interpreted as an agreement enforceable by law vide Section _____ of the Indian contract Act, 1872

- a. Section 2(e)
- b. Section 2(f)
- c. Section 2(h)
- d. Section 2(i)

De Facto IAS

Tamil Nadu Prelims Questions 2019

11. Consideration in a contract
- May be past, present or future
 - May be present or future only
 - Must be present only
 - Must be future only
12. Section 31 of the specific Relief Act deals with
- Rectification of the instrument
 - Rescission of contract
 - Cancellation of instrument
 - Performance of contract
13. Protective discrimination is constitutionally valid in view of
- Articles 15(4) and 16(4)
 - Articles 15(4) and 20(2)
 - Articles 15(4) and 21
 - None of the above
14. In the indian constitution
- Fundamental rights and fundamental duties are enumerated
 - Fundamental rights alone are enumerated
 - Fundamental duties are not enumerated
 - Fundamental duties alone are enumerated
15. Choose the wrong answer
- Part IV-A of the Indian constitution mentions 11 duties to every citizen of India
 - Part III of the Indian Constitution mentions 5 kinds of writs
 - Part IV of the Indian Constitution lays down the fundamental in the governance of the country
 - Freedom of speech and expression is one of the rights protected under Article IX of the Constitution.
16. What are the 4 objectives mentioned in the preamble of the Indian Constitution?

Important Links for Judiciary Free Resources (Click on Each to Open Respective Pages)

Subject Wise Mains PYQ Solution	Essay for Judiciary
Subject Wise Notes	Legal Doctrines
Landmark Judgements	GS Notes
Weekly Current Affair	Subject Wise Prelims PYQ Solution
Free Answer Writing Course	Judgement Writing
Telegram Link	Youtube Link

13. Protective discrimination is constitutionally valid in view of
- Articles 15(4) and 16(4)
 - Articles 15(4) and 20(2)
 - Articles 15(4) and 21
 - None of the above
14. In the indian constitution
- Fundamental rights and fundamental duties are enumerated
 - Fundamental rights alone are enumerated
 - Fundamental duties are not enumerated
 - Fundamental duties alone are enumerated
15. Justice, liberty, equality and fraternity
- Social, secular, democratic and republic
 - liberty , equality, fraternity and secular
 - Justice, liberty, federal and democratic
17. The Supreme Court of India
- Declares law
 - Enacts law
 - Drafts law
 - None of the above
- 18, judicial review means
- To review the judgement of one High Court Judge by another High Court Judge
 - To review one's own judgement

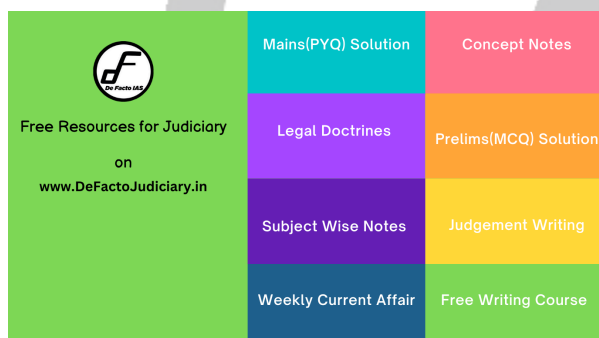
De Facto IAS

Tamil Nadu Prelims Questions 2019

- c. Testing the judgement of High Court by Supreme Court
- d. Testing the action of Executive by Judiciary

19. In cuddalore District at Virudhachalam taluk, there are one Additional District Court, one principal sub-court, one Additional sub-court and three District Munsif Courts. Three suits are pending before three different District Munsif Court in the same Taluk between the same parties. One of the parties wants to file a transfer OP for joint trial. The transfer of lies before

- a. The principal Sub-Court at Vridhachalam
- b. The Additional District court at Vridhachalam
- c. The principal District Court at Cuddalore
- d. High Court



20. Where a decree is silent with respect to the payment of further interest on the principal sum from the date of the decree to the date of payment or other earlier date

- a. A separate suit shall lie for interest
- b. A separate suit shall not lie for interest
- c. A revision shall lie
- d. None of the above

21. In which of the following decrees, no appeal shall lie?

- a. Passed under Rule 5 of Order XXXVI
- b. Passed under Rule 3 of Order XXIII
- c. a. And b.
- d. None of the above

22. A tenant filed a suit for return of advance money against the landlord for a sum of Rs.75,000, in which, the landlord filed counter claim for damages for a sum of Rs.8,00,000. In that case, what shall the Trial Court do with the counter claim?

- a. Dismiss the counter claim
- b. Reject the counter claim
- c. Return the counter claim on the ground that it is more than the suit claim.
- d. Return the counter claim on the ground that it exceeds the pecuniary jurisdiction of the court

23. Which among the following the Court cannot consider for framing issues ?

- a. Pleadings of the parties
- b. Allegations made on oath
- c. Answers given to interrogatories
- d. Statement of third party witness in a previous case

24. A suit is withdrawn with leave to file a fresh suit on the same cause of action. Is there a time limit within which the second suit should be fixed ?

- a. No time limit
- b. Within such period as is a fresh suit is filed on a fresh cause of action
- c. Before the expiry of the limitation prescribed for filing the suit based on the cause of action of the suit withdrawn
- d. Court that grants leave should fix the time for filing fresh suit and it must be filed within that period

25. "A" assaults "B". "B" goes to the police station and lodges a complaint. The act of "B" is relevant

- a. As a complaint under Section 2(d) Cr.P.C
- b. Under Section 8 of the Indian Evidence Act

De Facto IAS

Tamil Nadu Prelims Questions 2019

-
- c. Under Section 9 of the Indian Evidence Act
- d. Under Section 17 of the Indian Evidence Act as admission
26. A confession to a Church priest is
- Irrelevant
 - Inadmissible in evidence
 - An admission under Section 21 of the Indian Evidence Act
 - Privileged communication
27. (i) All confessions are admissions.
(ii) All admissions are confessions
- Both are correct
 - Both are wrong
 - (i) alone is correct
 - (ii) alone is correct
28. A dying declaration under Section 32(1) of the Indian Evidence Act is admissible
- Only in a civil case
 - Only in a criminal case
 - In civil and criminal cases
 - None of the above
29. "A" is brutally attacked by "B". "A" tells his wife that he was attacked by "B" and soon thereafter, "A" dies. In the trial of "B", the statement of "A" to his wife is
- Inadmissible in evidence as it is a privileged communication made by husband to wife
 - Admissible in evidence and relevant under Section 32(1) of the Indian Evidence Act
 - Irrelevant in evidence as it has not been made to a Magistrate.
 - None of the above
30. The evidence of a post-mortem doctor in a murder case relating to the cause of death of the deceased is :
- Binding on the court
 - Not binding on the Court
 - Relevant under Section 45-A of the Indian Evidence Act
 - Relevant under Section 47 of the Indian Evidence Act
31. A person arrested for an offence under Section 342 IPC can be remanded to police custody, during the first 15 days of remand
- Any number of times
 - Only once
 - Only for 3 days
 - None of the above
32. Inquiry as defined in the Cr.P.C., 1973 is conducted by
- Police officer
 - Police officer and magistrate
 - Magistrate or Court
 - Court or police officer
33. Warrant case includes
- A case which is not a sessions case
 - A case in which the Police officer can arrest only with a warrant
 - A case relating to an offence punishable with imprisonment exceeding two years
 - A case relating to an offence in which court can issue only a warrant for the appearance of the accused
34. A person on bail, jumps bail and absconds, can be prosecuted afresh
- Only for the offence in which he was on bail
 - Under Section 229-A IPC
 - Under Section 446-A Cr.P.c.
 - Under Section 176 IPC
35. Summons to produce a document or other thing under Section 91 Cr.P.C can be issued to compel
- Any person, excluding the accused to produce
 - Any person, including the accused to produce
 - Only the accused to produce
 - Only a witness to produce
-

De Facto IAS

Tamil Nadu Prelims Questions 2019

36. In the state of Tamil Nadu, under Section 125 Cr.P.C., the Magistrate can award monthly maintenance of

- Rs.500 only
- Rs.10,000 only
- Any amount
- Rs.25,000 only

without the consent of his lawful guardian

- Forcibly marrying a minor girl without the consent of her lawful guardian
- Keeping a person in wrongful confinement

Important Links for Judiciary Free Resources (Click on Each to Open Respective Pages)

Subject Wise Mains PYQ Solution	Essay for Judiciary
Subject Wise Notes	Legal Doctrines
Landmark Judgements	GS Notes
Weekly Current Affair	Subject Wise Prelims PYQ Solution
Free Answer Writing Course	Judgement Writing
Telegram Link	Youtube Link

37. "A" beats his wife "B" severely. In self defence, "B" attacks "A" with a knife and causes A's death. This is witnessed by their major son "C" who intentionally omits to give any information of the offences to the police

- "C" is liable for omission to give information of the offence
- "C" is not liable for omission to give information because "B" caused the death of "A" in self defence
- "B" is liable for omission to give information of the death of "A"
- "B" and "C" are jointly liable for omission to give information of the offence

38. Kidnapping as defined in IPC is

- Forcibly compelling a mentally person who is more than 18 years old to go from any place
- Taking away a mentally unsound person who is more 18 years old

39. "A" is married to "B". During the subsistence of marriage, "A" marries "C" with the consent of "B"

- "A" is liable for bigamy
- "A" is not liable for bigamy
- "A" is liable for cheating
- "A" is liable for adultery

40. "A", a thief puts his hand into the pocket of "B", a stranger to steal his purse, but, finds no purse in the pocket.

- "A" is liable for theft
- "A" is liable for robbery
- "A" is liable for preparation to commit theft
- "A" is liable for attempt to commit theft.

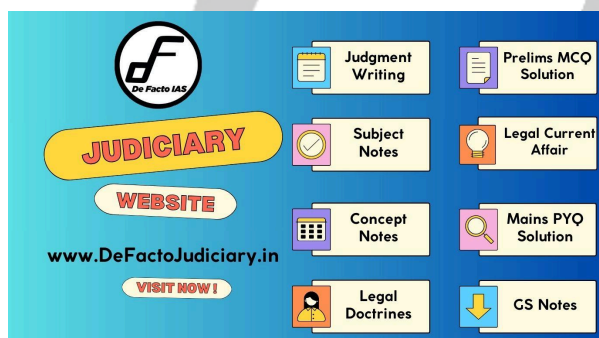
41. "X", a 17 year old boy is sexually assaulted by "Y", a 25 year old lady. "Y" can be prosecuted under

- The protection of children from Sexual Offences Act, 2012

De Facto IAS

Tamil Nadu Prelims Questions 2019

- b. Section 376 IPC
c. Under the Juvenile Justice (care and Protection of Children) Act, 2000
d. For assault under the IPC
42. In Tamil, the five great epics are
a. Silapathikaram, Manimegalai, kundalakesi, and seevaga chinthamani
b. Silapathikaram, Kamba Ramayanam, Manimegalai, Thirukkural and valayapathi
c. Silapathikaram, Thirukkural, Manimegalai, Kundalakesi and Valayapathi
d. Silapathikaram, Manimegalai, Kundalakesi, kamba ramayanam and Thirukkural
43. Which Indian was appointed as the permanent Judge of the International Court of Justice twice?
a. Justice Nagendra Singh
b. Justice R.N. Mishra
c. Justice B.N. Rau
d. Justice B.N. Agarwal
44. In the 2016 Olympic games, how many medals did India win?
a. 2
b. 3
c. 5
d. 6
45. The capital of Pallavas was
a. Kaveripattinam
b. Kaveripakkam
c. Kanchipuram
d. Villupuram
46. SAF Games for the 2019 is to be held at
a. Kathmandu, Nepal
b. Dhaka, Bangladesh
c. Islamabad, Pakistan
d. Colombo, Sri Lanka
47. Which of the following cases is popularly known as "the Mandal case" ?
a. TMA Pai Foundation vs. Union of India
b. Ashok Kumar Thakur vs. Union of India
c. Indra Sawhney vs. Union of India
d. None of the above
48. Under the Tamil Nadu Buildings (Lease & Rent Control) Act 1960, the expression "landlord" includes the person
a. Who is receiving rent
b. Who is entitled to receive rent
c. Both a. And b.
d. none of the above
49. "Landlord" includes
a. Person who is entitled to receive rent from on his own account
b. Person who is entitled to receive rent on behalf of others
c. Tenant who has sublet with the consent of owner
d. All the above
50. The doctrine of clog on the equity of redemption is a rule of
a. Justice
b. Equity
c. Good conscious
d. All the above
51. Lis pendens continues
a. Till the preliminary decree is passed
b. Till the final decree is passed
c. Till the execution proceedings is initiated



De Facto IAS

Tamil Nadu Prelims Questions 2019

- d. Until complete satisfaction and discharge of such decree
52. The provision of simple mortgage applies to
- English mortgage
 - Mortgage by deposit of tiles deeds
 - Either a. And b.
 - None of the above
53. Lease of the immovable property is a transfer of
- Interest to enjoy such a property made for certain time, express or implied
 - Interest in such property for certain time, express or implied
 - Right to enjoy such a property made for certain time, express or implied
 - None of the above
54. Which of the following is not correct
- Filling up the amount in a blank signed pronote is a material alteration
 - Filling up to date in a signed cheque with amount and name of the payee is a material alteration
 - When one person signs and delivers to another a stamped pronote duly signed either wholly blank or partially written gives a prima facie authority to the holder to fill up the amount covered by the stamp
 - Any material alteration of a negotiable instrument without the consent of the maker is voidable
55. Under section 139 of the Negotiable Instruments Act
- Court shall not presume the execution of the cheque
 - Court shall presume cheque issued for discharge of debt or liability
 - Court shall presume the date of the cheque
 - The presumption is irrefutable
56. Damages which the contacting parties fix at the time of contract in case of breach is called
- Unliquidated damages
 - Liquidated damages
 - Nomial damages
 - None of the above
57. General lien under Section 171 of the Contract Act can be exercised by
- Banker
 - Creditor
 - Unpaid seller
 - Finder of goods
58. A person appointed by an agent to act the principal is called
- Agent
 - Sub-Agent
 - Undisclosed agent
 - Pretended agent
59. An agreement to agree in future upon terms t be settled afterwards between the parties is
- Valid
 - Not valid
 - Illegal
 - Voidable
60. "A", who has no title to a property enters into a contract with "B" to sell the property. Whether "B" can sue for specific performance ?
- If "A" subsequently acquires interest in the property
 - If "A" subsequently promises to acquire title in the property
 - If "A" subsequently attempts to acquire title in the property
 - If "A" is likely to acquire title in the property
61. When was the indian Constitution adopted by the constituent Assembly ?
- 26th january 1950
 - 26th November 1949
 - 15th August 1947

De Facto IAS

Tamil Nadu Prelims Questions 2019

- d. 15th August 1950
62. In the Constitution of India, Article 1(1) reads as
- India, that is Bharat, shall be a union of States
 - India, shall be a union of states, Union Territories and provinces
 - India, that is Bharat, is Union of States and other territories acquired
 - India is a federation of States
63. The executive power of the Indian union shall be vested with
- The Prime Minister
 - The Council of Ministers
 - The President
 - The Parliament
- b. Can promulgate ordinance during recess aggression
- c. Can proclaim emergency during internal disturbance
- d. Can grant pardon to any person convicted of any offence where the sentence is a sentence of death
66. X Schedule of the Constitution of India deals with
- Provisions for conducting co-operative societies
 - Provisions for getting information under the right to Information Act
 - Provisions as to disqualification on the ground of defection
 - Power of authorities and responsibilities of local bodies

Important Links for Judiciary Free Resources (Click on Each to Open Respective Pages)

Subject Wise Mains PYQ Solution	Essay for Judiciary
Subject Wise Notes	Legal Doctrines
Landmark Judgements	GS Notes
Weekly Current Affair	Subject Wise Prelims PYQ Solution
Free Answer Writing Course	Judgement Writing
Telegram Link	Youtube Link

64. The following qualification is not necessary to be elected as the president of India
- Citizen of India by birth
 - Completed the age of 35 years
 - Qualified for election as a Member of the House of the people
 - Shall not hold office of profit under the Government of India
65. Choose the wrong statement :
- Can proclaim emergency during external aggression
67. Under which Article of the constitution of India, joint sitting of both the Houses Parliament can be convened ?
- Article 110
 - Article 112
 - Article 108
 - Article 106
68. The decree shall be deemed to include
- The determination of any question in an application for restitution
 - The award of Lok Adalat
 - a. And b.

De Facto IAS

Tamil Nadu Prelims Questions 2019

d. Only b. Is true

Under Section 74 CPC the Executing Court may, at the instance of the decree holder or purchaser, order the judgement debtor or such other person person not only be detained in the civil prison for a term which may extend to thirty days, but also may further direct that the decree holder or purchaser be put into possession of the property.

- a. Section is wrong, statement is correct
- b. Statement and section are correct
- c. Statement and section are wrong
- d. Section is correct and statement is wrong

70. At what stage, the court may strike out any averment made in the written statement ?

- a. Before framing of issue
- b. After framing of issue
- c. After commencement of trial and before completion of trial
- d. At any stage

71. Afcon infrastructure Ltd., & Another Vs Cherian Varkey Constructions Company (P) Ltd, [(2010)8 SCC 24] is a landmark case on

- a. No such case exists
- b. Sec. 89 CPC
- c. Sec. 319 Cr.P.C
- d. Article 300-A of the constitution

72. What constitutes res judicata ?

- a. Only the finding on an issue
- b. Both finding on an issue and its reasoning
- c. The decree passed in a suit
- d. None of the above

73. In Anathula Sudhakar Vs P. Buchi Reddy, [(2008) 4 SCC 594], Supreme Court declares the law on

- a. When declaratory relief should be sought
- b. Res judicata

c. Preventive detention

d. Discovery of fact under Section 27 of the Evidence Act

74. "Evidence" as defined in the Indian Evidence Act includes

- a. Oral evidence only
- b. Electronic records only
- c. a. And b. Above
- d. None of the above

75. The conduct of a party in a civil suit is relevant under

- a. Order VI Rule 1 C.P.C
- b. Section 5 of the Specific Relief Act
- c. Section 73 of the Indian Contract Act
- d. Section 8 of the Indian Evidence Act

76. "A" is frequently beating his wife "B". The complaint of "B" to her parents soon thereafter and her feelings about "A" are

- a. Irrelevant since they are hearsay
- b. Relevant under Section 8 of the Indian Evidence Act
- c. Relevant under Section 14 of the Indian Evidence Act
- d. b. And c. above

77. "A" and "B" fight weapons. "A" kills "B". "A" is also seriously injured. "A" gives a confession to the police that he killed "B" and soon thereafter, dies. In the magisterial enquiry about the death of "B", the confession of "A" to the Police Officer is

- a. Irrelevant since barred by Section 25 of the Indian Evidence Act
- b. Relevant under Section 32(1) of the Indian evidence Act as dying declaration
- c. Irrelevant since it is not in writing
- d. None of the above

78. Pulukuri kottaya case relates to law of

- a. Conspiracy
- b. Dying declaration
- c. Confession to police
- d. None of the above

De Facto IAS

Tamil Nadu Prelims Questions 2019

79. Pakala Narayana Swami case relates to

- a. Conspiracy
- b. Dying declaration
- c. Abetment
- d. None of the above

80. The photocopies of a document made by one uniform process by using a photocopier

- a. Are not primary evidence of the contents of the original
- b. Are primary evidence of the contents of the original
- c. Are not secondary evidence of the contents of the original
- d. None of the above

c. The District Collector

d. The Sub-Divisional judicial Magistrate

84. A Metropolitan Magistrate may pass a sentence of imprisonment

- a. Upto three years
- b. Upto five years
- c. Exceeding three years
- d. Exceeding five years

85. An arrested accused is entitled to

- a. Have his advocate by his side during interrogation
- b. Meet his advocate during interrogation
- c. Have his near relative by his during interrogation
- d. Have his friend by his side during interrogation

86. A statement of a witness recorded under section 164 Cr.P.C., 1973 can be used for

- a. Only corroborating the testimony of the witness in the court
- b. Only contradicting the testimony of the witness in the court
- c. Corroborating and contradicting the testimony of the witness in the court
- d. Corroborating the testimony of the accused in the court

87. Under Section 21 IPC, an Army Jawan

- a. Is a public servant
- b. Is not a public servant
- c. Is a private guard
- d. Is a commissioned officer

88. "A" instigates "B" to instigate "C" to murder "D". "B" accordingly instigates "C" to murder "D". "C" accordingly commits the murder of "D" on the instigation of "B".

- a. "A","B" and "C" are liable to be prosecuted
- b. "B" and "C" alone are liable to be prosecuted
- c. "C" alone is liable to be prosecuted

81. A child who is less than 7 years old is

- a. Incompetent to justify in a court of law
- b. Component to testify in a court of law on satisfying certain conditions
- c. Component to testify through its natural guardian
- d. None of the above

82. A case diary maintained under Section 172 Cr.P.C. can be inspected by

- a. Accused
- b. Court only
- c. Investigating officer
- d. b. And c.

83. In the State of Tamil Nadu, the expression "District Magistrate" means

- a. The Chief Judicial Magistrate of the District
- b. The Chief Metropolitan Magistrate

FREE RESOURCES FOR JUDICIARY EXAM
www.DeFactoJudiciary.in

- Mains(PYQ) Solution
- Legal Doctrines
- Subject Wise Notes
- Weekly Current Affair
- Concept Notes
- Prelims(MCQ) Solution
- Judgement Writing
- Free Answer Writing Course

De Facto IAS

Tamil Nadu Prelims Questions 2019

d. "A" and "C" are liable to be prosecuted

89. "A" and "B" are joint owners of a car. "A" takes the car from "B's" possession intending to use it but, sells it and takes the whole money to himself. "A" is liable for
- Theft
 - Cheating
 - Cheating by personation
 - Dishonest misappropriation

- Martian Cooper , 1973
- Martian Luther, 2001
- Martian David, 1990
- Martian Motorola, 1993

93. What is the abbreviation of SIM card
- Subscriber Identity Memo
 - Subscriber Index Memory
 - Subscriber Identity Module
 - Subscriber Index Manual

Important Links for Judiciary Free Resources (Click on Each to Open Respective Pages)

Subject Wise Mains PYQ Solution	Essay for Judiciary
Subject Wise Notes	Legal Doctrines
Landmark Judgements	GS Notes
Weekly Current Affair	Subject Wise Prelims PYQ Solution
Free Answer Writing Course	Judgement Writing
Telegram Link	Youtube Link

90. "A" finds the key of "B's" house door, which "B" had lost and commits criminal trespass by entering into the house in the night in the absence of "B" having opened the door with that key. "A" has committed
- Robbery
 - Theft
 - House Breaking
 - Mischief

91. "A" finds on the road a cheque for Rs.10,000 signed by "B" without the name of the drawee."A" fills his name in the drawee column and encashes the cheque.
- "A" has committed cheating
 - "A" has committed forgery
 - "A" has committed misappropriation
 - "A" has committed mischief

92. Who invented cell phone and in which year ?

94. ATM means
- Any Time Money
 - All Time Money
 - Automated Teller Machine
 - Automatic Teller Machine

95. In which year, was the first official Mascot for FIFA World Cup introduced ?
- 1962 - Chile
 - 1966 - England
 - 1990 - Italy
 - 1982 - Spain

96. Privy Purses was abolished by inserting
- Article 363-A
 - Article 395-A
 - Article 336-A
 - Article 370

97. Power to amend the Constitution of India is to be found in

- a. The residuary power on the Parliament
- b. Article 368
- c. Articles 245 and 246(1) read with Entry 97 List I
- d. Article 248 read with Entry 97 of List I

98. What does PIN number on a credit card means

- a. Personal Index Numerical
- b. Personal Index Number
- c. Personal Identification Number
- d. Personal Identification Numerical

99. With which of the following issues did D.K. Basu vs. State of West Bengal [AIR 1997 SC 610] deal with ?

- a. Safeguards against sexual exploitation
- b. Safeguards for arrested persons
- c. Safeguards for children
- d. Safeguard for unorganised workers

100. Choose the odd one out :

- a. Doctrine of Pith and substance
- b. Doctrine of colourable exercise of power
- c. Doctrine of repugnance
- d. Doctrine of legitimate expectation

De Facto IAS