

SYLLABUS FOR INCOME TAX OFFICERS EXAMINATION AS PER NEW DE RULE-2009

PAPER – I : INCOME TAX LAW & COMPUTATION

(Objective type without books)

Duration : 2 hours

Max. Marks : 100

(100 multiple choice questions of one marks each ; 1/8 mark to be deducted for every incorrect attempt)

(A) INCOME TAX

1. Income Tax Act, 1961 as amended from time to time along with relevant Rules. **(75 Marks)**

2. After being modified/enlarged, following is the list of case laws for analysis:-

(i) Chelapalli Sugars Ltd. Vs. CIT	98 ITR 167 (SC)
(ii) Mc. Dowell and Co. Ltd. Vs. Commercial Tax Officer	154 ITR 148 (SC)
(iii) CIT Vs. British Paints Ltd.	188 ITR 44 (SC)
(iv) CIT Vs. Podar Cement Pvt. Ltd.	226 ITR 625 (SC)
(v) Tuticorin Alkali Chemicals and Fertiliser Ltd. Vs. CIT	227 ITR 172 (SC)
(vi) Brooke Bond India Ltd. Vs. CIT	225 ITR 798 (SC)
(vii) CIT Vs. Trilok Nath Mehrotra	231 ITR 278 (SC)
(viii) CIT Vs. Anand Theatres [2000]	244 ITR 0192 (SC)
(ix) Shambu Investment (P) Ltd. Vs. CIT	263 ITR 143 (SC)
(x) CIT Vs. P. V. A. L. Kulandagan Chettiar [2004]	267 ITR 0654 (SC)
(xi) Goetze (India) Vs. CIT	284 ITR 323 (SC)
(xii) U.P. Forest Corporation Vs. DCIT	297 ITR 1 (SC)
(xiii) CIT Vs. Kelvinator of India Ltd. [2010]	320 ITR 0561 (SC)
(xiv) T.R.F. Ltd. Vs. CIT [2010]	323 ITR 0397 (SC)
(xv) JCIT Vs. Saheli Leasing and Industries Ltd. [2010]	324 ITR 0170 (SC)

**The list of cases is illustrative and may be modified /enlarged from year to year.
The candidates would be informed in advance of such changes.**

(15 Marks)

(B)

1. Wealth Tax Act, 1957 as amended from time to time along with relevant rules.
2. The Black Money (Undisclosed Foreign Income & Assets) and the Imposition of Tax Act, 2015. *
3. Benami Transactions (Prohibition) Amendment Act, 2016. *

* Updated vide letter No. 20-38 dated 12.04.2019.

(10 Marks)

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PAPER – II : ADVANCE ACCOUNTANCY

(Objective type without books)

Duration : 2 hours

Max. Marks : 100

(100 multiple choice questions of one marks each ; 1/8 mark to be deducted for every incorrect attempt)

1. Accounting Cycle & Preparation of final accounts i.e. manufacturing, trading and profit and loss accounts and balance sheet.
2. Partnership Account (including change in constitution & dissolution)
3. Company Accounts
 - (a) Final accounts
 - (b) Issue and forfeiture of shares
 - (c) Project expenses – accounting of pre & post incorporation expenses.
 - (d) Contingent expenditure
4. Hire Purchase consignment and Joint Venture Accounts.
5. Departmental / Branch Accounts
6. Accounts of depreciation – Straight-line Method and Written down Method.
7. Basics of the following Accounting Standards issued by the institute of Chartered Accounts of India.
 - (a) AS-1 : Disclosure of Accounting policies.
 - (b) AS-2 : Valuation of Inventory
 - (c) AS-7 : Accounting for Construction contracts.
 - (d) AS-9 : Revenue recognition.
 - (e) AS-11 : Accounting for effect of changes in foreign exchange rates.
 - (f) AS-19 : Leases
 - (g) AS-22 : Accounting for Taxes on income
8. Basics of amalgamation, absorption and reconstruction.

This paper will also test the candidate's knowledge of general commercial terms. The paper will be graduation standard.

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**PAPER – III : ALLIED LAWS
(Objective type without books)**

Duration : 2 hours

Max. Marks : 100

(100 multiple choice questions of one marks each ; 1/8 mark to be deducted for every incorrect attempt)

- 1. Indian Contract Act**
Chapter-I to Chapter-VI
- 2. Transfer of Property Act**
Chapter-II (Ss. 5 to 11,44 to 53A)
Chapter-III,
Chapter-IV (Ss. 58,59A,69,73,100, 102, 103)
Chapter-V (Ss. 105 to 108)
Chapter-VII
Chapter VIII (Sec. 130)
- 3. Hindu Law by Mulla**

Chapter IV - § 33 to § 53B; Chapter X - § 112 to § 123, § 141 to § 157; Chapter XII - § 210 to § 236; Chapter XVI - § 302 to 334, § 339 to § 344; Chapter XVII; Chapter XVIII; Chapter XIX.
- 4. Companies Act. 2013**
- 5. Indian Partnership Act, 1932**

Chapter I to Chapter VI
- 6. Civil Procedure Code**
 - (a) Order V – Issue and service of summons
 - (b) Order XVI – Summoning & attendance of witnesses
 - (c) Sec. 60 to 63 read with order XXI
 - (d) Order XIX – Affidavits
 - (e) Order XXVI - Commissions - Rules 1 to 18 only
 - (f) Order XLVII – Review
- 7. Information Technology Act, 2008**

Chapter I to Chapter V, Chapter XI
- 8. Right to Information Act**

Section – 2,3,4,6,7,8,9,10,11

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PAPER – IV : INCOME-TAX & ACCOUNTANCY (COMBINED PRACTIAL)

(Subjective Paper) (with I.T. Act & Rules)

Duration : 3 hours

Max. Marks : 100

This paper will deal with the practical application of the Income Tax Act and Rules in dealing with assessments, keeping in view important judicial decisions and Board's Instructions. Candidates will be required to draw up assessment and other orders under the Act. and also preparation of CSRs.

They will be allowed the use of Income Tax Manuals, CBDT Publications, as prescribed, and the Ready Reckoner, when answering this paper.

(50 Marks)

Practical subjective test of advanced Accountancy Problems having bearing on computation of Income. The syllabus would be similar to one of paper titled "Advanced Accountancy (without Books)" i.e. paper-2.

(50 Marks)

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**PAPER – V : OFFICE PROCEDURE
(OBJECTIVE TYPE WITHOUT BOOKS)**

Duration : 2 hours

Max. Marks : 100

(100 multiple choice questions of one marks each ; 1/8 mark to be deducted for every incorrect attempt)

Part (A)

- (a) Important definitions of Fundamental Rules.
- (b) Traveling allowance and joining time.
- (c) Financial powers.
- (d) Government servants conduct rules.
- (e) Classification, control and Appeal Rules.
- (f) Medical Attendance Rules.
- (g) Home Travel Concession.
- (h) Children's Education Allowance.
- (i) House Rent provisions.
- (j) Revised Leave Rules
- (k) Pension, Gratuity and Family Pension Provisions.
- (l) General Provident Fund Rules.
- (m) Preparation and maintenance of cash book.
- (n) Contingent Registers.
- (o) Pay bills of Gazetted and non-Gazetted officers.

(50 Marks)

Part (B)

- (a) Income Tax Records, Registers prescribed for an Income Tax Office, their use purposes.
- (b) Procedure regarding issue of notices, including summons, under different sections of the Income Tax Act, 1961
- (c) In-depth understanding of procedures of collection and Recovery of Taxes under the Income Tax Act, 1961
- (d) Procedure regarding granting of refunds.
- (e) Periodical statistical reports.
- (f) Expenditure and Revenue Budget.
- (g) In-depth understanding of procedures of search & seizure & survey under the Income Tax Act.
- (h) Procedure regarding Appeals and Revision.
- (i) Internal Audit & Revenue Audit.
- (j) Central action plan & scrutiny guidelines issued by the CBDT from time to time relevant to the financial year immediately preceding the financial year in which the examination is being conducted.
- (k) Procedure for reopening assessments under the Income Tax Act. and Wealth Tax Act.
- (l) Time limitations for finalization of assessments and penalty proceedings under the Income Tax Act. and Wealth tax Act
- (m) Inspection by higher authorities.

(50 Marks)
