

SYLLABUS FOR MINSTERIAL STAFF EXAMINATION

PAPER : 1 - Precis and Draft

Duration : 2 hours

Max. Marks : 100

Candidates will be tested in precis writing and drafting letters etc. on the subjects connected with work in an Income-tax Office.

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**SYLLABUS FOR MINSTERIAL STAFF EXAMINATION**  
**PAPER – 2 - Office Procedure (F.R., S.R. etc. with books)**

**Duration : 2 Hours**

**Max. Marks : 100**

- (a) Fundamental Rules - Section III  
Chapter II - Definitions  
Chapter III - General conditions and service  
Chapter IV - Pay  
Chapter X - Leave  
Chapter XI - Joining Time
- (b) Supplementary Rules -  
Division III - Medical certificate of fitness on first entry into Government service.  
Division IV - Drawal of compensatory allowance.  
Division VI - Travelling Allowances  
Division VII - Records of service.  
Division XXII - Amount of joining time admissible.  
Appendix XII-A - Revised Leave Rules.
- (c) C.C.S. (R.O.P) Rules, 1960
- (d) Delegation of Financial Powers Rules, 1958.
- (e) C.C.S. (Conduct) Rules 1964.
- (f) Compilation of General Financial Rules, Part I & II (1963 Edn.)

**PART – I**

<b>Chapter</b>	<b>Subject</b>	<b>Rules No.</b>
1.	Introductory	2
2.	General System of Financial Management and Control	3, 6, 7, 8, 9, 10, 11, 16, 17 and 21
3.	Revenues and Receipts	23, 24, 25, 26, 27, 31, 32 & 33
4.	Power of sanction	41, 42, 42A and 43
5.	Budget grants and appropriations	45, 46, 48, 49, 50, 51, 52, 53, 57, 58, 62, 63, 64, 65, 66 and 67
6.	Establishment	76, 77, 78, 79, 80, 81, 82, 83, 84 & 85
7.	Contingent and miscellaneous expenditure	89, 90, 91, 92, 96, 97, 98 and 55-C.
8.	Custody and accounts of stores Dead Stock	112
10.	Debt and miscellaneous obligations of Govt. Provident Funds, Service and other funds.	166, 167 and 168.

<b>Chapter</b>	<b>Subject</b>	<b>Rules No.</b>
13.	Local Bodies – Use of service Postage Stamps	174
14.	Advances to Govt. servants	183, 191, 192, 194, 195, 199, 201, 204, 205, 206, 207, 208, 211, 213, 214, 215, 222, 223, 225, 226, 231, 232, 233, 234 and 268
15.	Miscellaneous subjects Security Deposits	270, 271, 273, 274, 276, 277 and 278
16.	Government Accounts	285 to 288, 289 and 290

**PART – II**

<b><u>Appendix</u></b>	<b><u>Subject</u></b>
1.	Instructions for regulating the enforcement of responsibility for losses, etc.
2.	Rules regulating the purchase of stationary stores for the public service (Rule 6, Powers of purchase, including Petty purchases).
3.	Destruction of office records connected with accounts.

**NOTE :** A fair choice of questions will be allowed. The candidate's general knowledge of the rules and orders with which the staff in a Government office should be familiar will be tested, without going into detailed questions of interpretation and application of rules in complicated cases. The use of books will be permitted.

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### **PAPER - 3 - I.T. Office Procedure (without books)**

**Duration : 2½ hours**

**Max. Marks : 150**

- (i) Procedure regarding issue of notices under section 139(2), 142(1), 143(2), 156, 147 to 153, 131 to 136, 255(6) of the I.T.Act.
- (ii) Procedure regarding demand and collection of tax and penalties.
- (iii) Procedure regarding refund.
- (iv) Various registers prescribed for an Income-tax Office, their use and purposes.
- (v) Statutory and standardised forms in use in an Income-tax Office, their use and purpose.
- (vi) Periodical statistical returns and procedure connected therewith -
  - (a) Budget Estimates – Expenditure and Revenue
  - (b) Progress of assessment work.
  - (c) Progress of demand and collection.
  - (d) Returns to the Statistician.
- (viii) Maintenance of Income-tax records, filing and the period of retention.
- (viii) All India Annual Returns.
- (ix) Calculation of tax, penalties (including penalties under section 273) and refund.
- (x) Rates of tax applicable to various classes of assesseees.
- (xi) Calculation of relief on dividends in terms of sections 235 and 236.
- (xii) Procedure regarding issue and receipt of payment intimation slips.
- (xiii) Adjustments of advance payments against regular assessment.
- (xiv) Registration of firms.

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### **PAPER - 4 - Practical Test**

**Duration : 3 Hours**

**Max. Marks : 150**

- (i) From given particulars, the candidates will be required to work out income of an assessee under various heads, the total income, tax payable thereon and to fill in all assessment forms including ITNS-150, ITNS-150A, ITNS-7 and ITNS-38 forms.
- (ii) Calculation of deductions and relief under Chapters VI-A, VIII, IX and XI of the Income-tax Act.
- (iii) Apportionment of firms income between partners and calculation of tax thereon.
- (iv) Filling in Depreciation Record.
- (v) Filling in statement of carry forward of losses.
- (vi) Calculation of refunds, relief on dividends and tax deductible at source.
- (vii) Calculation of interest chargeable u/s 139(8), 215 & 217 and interest payable u/s 214, 243, 244 of the Income Tax Act.
- (viii) Calculation of minimum and maximum penalties u/s 271(1)(a), 271(1)(b), 271(1)(c), 273 and 140A(3) of the Income-tax Act.

**NOTES :** 1. For this paper, the candidates may be permitted to use the Ready Reckoner and Income-tax Manual.

1. Level of knowledge and understanding of the Rules & Law required will be Elementary.

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**PAPER - 5 - HINDI TEST**

**DURATION : 1 HOURS**

**MAX. MARKS : 100**

**Part – I** Translation of passage from English to Hindi  
(a passage about 200 words) (50 marks : 1 hour).

**Part – II** Reading of petitions and documents written in manuscript in Hindi  
(20 marks : 15 minutes and

**Part – III** Hindi conversation (30 marks : 15 minutes).

**NOTE 1** Part-I above will be a common paper whereas parts 2 and 3 will be conducted locally at the different centres.

**NOTE 2** The candidates should be advised to study the following books :-

	<u>Name of the Publisher</u>
(1) Rashtrya Bhasha	Indian Press Ltd., Allahabad
(2) Hindi Rachana, Part I to III	Dakshina Bharat Hindustani Prachar Sabha, Madras.
(3) Hindi in thirty days	Pt. Dulary Lal Bhargava Ganga Fine Arts Press, Lucknow.

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