No.A-34012/3/2026/DP&AR(Exam)/e-84660
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)
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Puducherry, dated 13.11.2026.

I.D.NOTE / M E M O R A N D U M

Sub: Public Services – Conduct of Departmental Test in Sales Tax Acts and Rules – Applications – Called for.

Ref: 1. This Dept's I.D.Note /Memo. No.A-34012/9/2022/DP&AR(Exam) dated 18.10.2022.
2. G.O.Ms.No.13/2018/DP&AR(Exam) dated 15.03.2018 of Personnel and Administrative Reforms (PW), Puducherry.

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The **Departmental Test in Sales Tax Acts and Rules** as prescribed in the G.O cited is proposed to be conducted tentatively on 19.12.2026.

2. The Head of Departments / Offices are requested to kindly bring the contents of this Office Memorandum to the notice of all Officers / Staff concerned, including those working in Karaikal / Mahe / Yanam and also to those who are on deputation and forward application in the prescribed form (specimen enclosed) of Officers / Staff, who are willing and eligible to take-up the test, so as to reach this Department **on or before 30.11.2026** after scrutiny. Applications received after the prescribed date will not be entertained on any account. Applications which are not in the prescribed form or which are found to be defective will summarily be rejected.

3. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O.Ms.No.37, dated 15.04.1976 of the GAD, Pondicherry, G.O.Ms.No.16 dated 17.02.1999 of DP&AR(PW), Pondicherry and U.O.Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry. Only the Commercial Tax Officers, Deputy Commercial Tax Officers, Assistant Commercial Tax Officers, Upper Division Clerks, Lower Division Clerks, Stenographers Grade-II shall apply. As such the applications must be screened off at the Head of Office / Department level and ineligible applications may be rejected.

4. Those who have already appeared for this test twice except Scheduled Castes/ Scheduled Tribes/Ex-Servicemen/PwBD candidates, should send with their applications an Indian Postal Order for Rs.**10/-** (Rupees ten only) drawn in favour of **THE UNDER SECY. TO GOVT., DP&AR (PW), PUDUCHERRY** (by designation only) payable at **PUDUCHERRY** as admission fee, failing which their applications will summarily be rejected.

5. In case the official is transferred to other department / any outlying region after the submission of application, the Department / Office where he / she has been transferred and also the Centre where he / she wants to take up the test should be intimated to this Department immediately. If any request for change of Centre is received after the despatch of the Hall Ticket, the same will not be entertained.

6. The actual date, time and venue of the test will be intimated to the candidates in due course.

7. This Memorandum and the Syllabus of the test has also been hosted in the official website **http://dpar.puducherry.gov.in** for reference.

13/11/2026

(S. MURUGESAN)
UNDER SECRETARY TO GOVT. (DP&AR)

Encl: As above.

To
1. All Secretariat Departments.
2. All Heads of Departments / Offices, Puducherry (excluding Judicial Department).
3. The Collector, Karaikal.
4. The Regional Administrator, Mahe / Yanam.
5. Spare copies.

Last Date for submission of Application **30-11-2026**

APPLICATION FORM FOR ADMISSION TO THE DEPARTMENTAL TEST IN SALES TAX ACTS AND RULES

IMPORTANT NOTE: (i) No column should be left blank. (ii) Any omission will lead to summary rejection of the application and no correspondence will be entertained on this matter.

(To be filled by the candidate's own handwriting)

1. i) Name of the candidate (In full and **BLOCK CAPITAL**) :
   ii) Candidate's PRAN / GPF Number . . . . . :
   iii) Candidate's Mobile Number . . . . . :
   iv) Candidate's E-mail Id . . . . . :
2. i) Designation :
   ii) Present official address with Office Telephone Number :
   iii) In case the official is on deputation, the name of the Department / Office from which deputed to be furnished :
3. i) Post held (whether regular or ad-hoc basis) :
   ii) In case the candidate officiates in the present post on ad-hoc basis, indicate whether he / she hold any other post on regular basis :
4. Classification of the post :
5. Educational Qualification :
6. i) Whether the candidate belongs to category of Scheduled Castes / Scheduled Tribes / Ex-Servicemen / Person with Benchmark Disability (Answer YES or NO) :
   ii) If YES, specify S.C. / S.T. / XSM / PwBD and should enclose copy of relevant certificates (Community Certificate issued by the Revenue Authorities / Medical Certificate issued by the Medical Board).
   The PwBD candidates who want to avail grant of extra time / provision of scribe facility to attend the test should enclose requisition letter stating reason for the same along with the proforma. :
7. i) Date of Birth :
   ii) Date of initial appointment with designation : Date :
   Designation :
   iii) Date of appointment in the present post :
8. i) Whether appeared previously for the test (tests conducted after 15-04-1976 alone need be taken into account) (Answer YES or NO) :
   ii) If YES, indicate the Number of attempts already made with particulars of date of conduct of the test :
9. Fee paid, if any, vide Indian Postal Order Number, Date and Amount :
10. Name of the Region in which the candidate is to be examined (PUDUCHERRY / KARAIKAL / MAHE / YANAM) :

Place:
Date :

SIGNATURE OF THE CANDIDATE

(TO BE FILLED IN BY THE HEAD OF DEPARTMENT / OFFICE)

Certified that the particulars furnished against item Nos. 1 to 8 by Thiru/Tmt./Selvi _____ (Name of the candidate) _____ (Designation) have been verified with reference to the relevant records and found correct.

SIGNATURE OF THE HEAD OF DEPARTMENT / OFFICE :

Place:
Date :

NAME & DESIGNATION WITH SEAL :

Note: (i) Application from deputation staff should be routed through their parent department only.
(ii) For uniformity, **LEGAL** size printout of Application Form is preferred.

GOVERNMENT OF PUDUCHERRY
ABSTRACT

Public Services – Departmental Test in Sales Tax Acts and Rules – Conducting of in the Union Territory of Puducherry – Orders – Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)
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G.O. Ms. No.13/2018/DP&AR (Exam) Puducherry, dt.: 15-03-2018.

Read : 1. G.O. Ms. No. 89, dt.17.06.1969 of Appointments Department, Pondicherry.

2. G.O.Ms.No.52 dt.19.06.2008 of Dept. of Personnel and Administrative Reforms (Personnel Wing), Puducherry.

3. G.O.Ms.No.100/2016/DP&AR(Exam) dt.29.09.2016 of Dept. of Personnel and Administrative Reforms (Personnel Wing), Puducherry.

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ORDER:

In the Recruitment Rules for the post of Assistant Commercial Tax Officer, a pass in the Departmental Test in Puducherry General Sales Tax has been prescribed as one of the qualification for eligibility for promotion as Assistant Commercial Tax Officer on the basis of Departmental Competitive Examination limited to Lower Division Clerks/ Upper Division Clerks/ Stenographers Grade-II.

2. Accordingly it has been proposed to conduct a departmental test in Sales Tax to enable the intending Lower Division Clerks / Upper Division Clerks / Stenographers Grade-II of this Union Territory of Puducherry to qualify themselves subject to the conditions to be notified to them from time to time on the dates and at the Centres to be specified by them.

3. The syllabus for the departmental test will be as follows:

(a) The Puducherry General Sales Tax Act, 1967 & rules framed thereunder and Puducherry Value Added Taxes Act, 2007 and rules framed thereunder.

(b) The Central Sales Tax Act, 1956 & rules framed thereunder.

(c) The Central Goods and Services Act and Rules, 2017, State Goods and Services Act and Rules, 2017, Integrated Goods and Services Act and Rules, 2017 and notifications issued thereuncer.

4. The question paper for the above test will consists of two sections, Section-I will include the syllabus under items (a) & (b) and Section-II include the syllabus under item (c) of paragraph 3 above.

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5. Maximum and Minimum marks. The time and the maximum marks allowed for the Examination are as follows:

	Time	Max. Marks
Section - I (with books)	1 hour	40
Section - II (with books)	2 hours	60
		100

A single question paper will be set up for Sections I and II and the duration of the test will be three hours. Candidates who secure a minimum of 40% of marks separate in each of the sections will be considered to have passed the test.

6. Applications will be called for separately, intimating the date, time and venue of the test.

7. All the earlier Government Orders cited under reference stands cancelled.

/ By Order of Lieutenant Governor /

15.03.18

(M. KANNAN)
UNDER SECRETARY TO GOVERNMENT
(DP&AR-EXAM)

To

1. The Commissioner, Commercial Taxes Department, Puducherry.
2. All Secretaries to Govt./All Heads of Departments.
3. The Finance Department, Puducherry.
4. The Central Record Branch / Stock file.

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Conduct of Departmental Tests - Admission to - Regarding.

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are specifically prescribed and for those who are in line for promotion to such of the categories for whom it is prescribed.

(By Order of the Lieutenant-Governor)

V.S. PARTHASARATHY
CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government.
All Heads of Departments/Offices
Administrators of Karaikal, Mahe, Yanam.
The Central Record Branch, Pondicherry.
Copy to:

Stock file.
C.O.File.

B. Doraisamy 15.4.96.
(B. DORAISSAMY)
DEPUTY SECRETARY TO GOVERNMENT.

Government of Pondicherry
Abstract

Public Services - Conduct of Departmental Tests - Revision of Admission Fees - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O. Ms.No. 16 Dt. 17-2-99

ORDER:

READ: GO.Ms.No.37, dated 15.4.1976 of General Administration Department, Pondicherry.

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed . The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question Papers/Valuation of Answer Papers, payment of honoraria to the Invigilators, stationery charges etc., and with a view to meet a part of the above expenditure it has been decided to increase the fee to be collected from the candidates appearing for the Deparmental Tests /Competitive Examination .

2. Accordingly in partial modification of the G.O. read above the fee prescribed for the Departmental Test and Competitive Examination stands increased from Rs.5/- to Rs.10/- as indicated below with immediate effect.

i. For competitive Examination - Rs.10/-

ii. For Departmental Test after two attempts - Rs.10/-

3. No fee is collected in the following cases:-

i) Departmental Test for the first two attempts

ii) In the case of SC/ST/PH/Ex-servicemen for Competitive Examination as well as Departmental Test.

4. This issues with the concurrence of the Finance Department vide their U.O. No.14310/98/F4, dated 16.02.1999.

/BY Order of the Lieutenant Governor/

17/2/99

(T. DJANAGUIRAMANE)
UNDER SECRETARY TO GOVERNMENT

17/2/99

To

1. The All Secretaries to Government/All Deptt. Departments
2. All Heads of Departments/offices
3. The Regional Executive Officer, Karaikal/Mahe/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

No.3-1/83-GAD(Exam)
GOVERNMENT OF PONDICHERRY
General Administration Department

Pondicherry-605001, the 4th July'83

U.O. NOTE/MEMORANDUM

Subject: Public Services - Conduct of departmental tests Admission to - Regarding.

Reference: Circular No.38941/74-GAD(Exam) dated 5.3.1974 of the General Administration Department.

Departmental tests have been prescribed for various categories of officials of this Administration and tests are being conducted periodically by this department as per the programme drawn in the Circular cited above. Although these tests are meant for those for whom they are specifically prescribed, this department has been admitting even candidates who do not fall under such categories. This, of late, has caused much administrative inconveniences. The matter has been carefully examined by this Administration and it has been decided that only officials who belong to the category for which a particular departmental test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed will be admitted to that departmental test in future. The Accounts test for subordinate officers and the common General departmental tests for Ministerial staff will remain open to all as hitherto fore.

2. The Heads of departments/Offices are requested kindly to bring the above decision to the notice of all officials under their control. They are also requested to screen the applications at the time of submission itself and forward to this department only the applications of those for whom the test is prescribed and who are on the immediate line of promotion if they pass the relevant tests.

DESPATCHED

(N. PAJANISSAMY)
DEPUTY SECRETARY TO GOVERNMENT

To

All Secretariat Departments
All Heads of Departments/Offices.
Administrators, Karaikal/Mahe/Yanam with spare copies.

vb.4.7.

Held on 28.08.2022

GOVERNMENT OF PUDUCHERRY

DEPARTMENTAL TEST IN SALES TAX ACT AND RULES

(With books)

2020

Time : 3 hours **(Maximum Marks : 100**

(Section-I : 40 Marks & Section-II : 60 Marks)

Candidates should obtain a minimum of 40% marks in each section to secure a pass

SECTION – I : **(i) Pondicherry General Sales Tax Act and Rules**
(ii) Puducherry Value Added Tax Act & Rules
(iii) Central Sales Tax Act 1956 & Rules

Note: Quote relevant Section and Rules wherever necessary.

PGST Act and Rules

1. Write short notes on the following:

(a) Power to rectify error apparent on the face of the record

(b) Casual traders

(c) On what circumstances the dealer can apply fresh assessment

(d) Can a Registering authority obtain Security or additional security from a dealer for proper taxation.

(e) Assessment of Legal Representative under PGST Act, 1967.

(5 x 2 = 10 Marks)

PVAT Act and Rules

2. Explain the following:

(a). Revised Return

(b). Change of authorisation of representative and appointment of legal Practioner

(c). Deemed registration

(d). Provisional attachment

(e) First charge **(5 x 2 = 10 Marks)**

3. (a) Whether the recovery of penalty shall be deemed to be tax under what circumstances?

(b) What are the powers of revision provided to the Commissioner under Act?

(c) Under what circumstances the Authority for Clarification and Advance Rulings will not entertain the application raising question by the dealer before them.

(d) Which acts of the dealer amounts to offence under the Act?

(e) Is it mandatory to pre-deposit of difference of tax for filing an appeal and tax Appeal before the AAC and Tribunal and if so quantify the amount under the Act.

(5 x 2 = 10 Marks)

CST Act and Rules

4. Write short notes on the following:

(a) Define and explain place of business and turnover

(b) What is a sale or purchase of goods said to take place in the course of Inter-state trade or commerce

(c) Transit Sale with illustration

(d) Who is empowered to assess, reassess, collect and enforce payment of tax of the CST on behalf of Govt. of India and which Act.

(e) Imposition of penalty in lieu of prosecution.

(5 x 2 = 10 Marks)

SECTION – II: **(i) The Central Goods and Services Act and Rules, 2017**
(ii) The State Goods and Services Act and Rules, 2017
(iii)The Integrated Goods and Services Act and Rules, 2017

1. Define the following:

(a) Business vertical

(b) Electronic Commerce Operator

(c) Exempt Supply

(d) Job work

(e) Output Tax

(5 x 1 = 5 Marks)

2. (a) What is the effect of reverse charge on input tax credit?

(b) Define Pure agent?

(c) What is Input tax credit?

(d) What do you mean by 'Plant and Machinery'?

(e) What is the difference between the availment of credit in case of Compulsory Registration and Voluntary Registration?

(5 x 1 = 5 Marks)

3. Answer the following:

(a) What is Removal?

(b) What is a 'Bill of Supply'?

(c) What is the time period prescribed for maintenance of accounts and records if the registered person is a party to an appeal or revision?

(d) Whether the tax payable under GST Act has to be paid to the Central Government or the State Government?

(e) What is meant by self-assessment?

(5 x 1 = 5 Marks)

4. (a) Whether, The CGST Act, 2017 provides for assessment of taxes on the unregistered taxable person who fails to take registration even though liable to do so? What will be the procedure of such assessment?

(b) Whether registered person is required to be informed about conduct of audit?

(c) When can, the proper officer authorize arrest of any person under section 69 and what are the steps to be taken subsequent to the arrest?

(d) What is mixed supply with illustration?

(e) Explain Input Service Distributor

(5 x 1 = 5 Marks)

5. (a) I have collected tax on supply of exempted goods and did not remit the tax so collected to the Government account. Would I be liable to penal and other consequences?

(b) When should an e-way bill will be generated ?

(c) Can a e-way bill be modified?

(d) What is a CIN and what is its relevance?

(e) Who are liable to deduct TDS?

(5 x 1 = 5 Marks)

6. (a) What is Tax Collection at Source(TCS)

(b) Specify the form to be given for claiming refund by the tax Payer

(c) Mention the form to be filed before the Appellate Authority under Section 107(1)

(d) Who should file GSTR 3B?

(e) How will the IGST be paid?

(5 x 1 = 5 Marks)

7. **Answer the following:**

(a) What is the location of recipient of services?

(b) How to ascertain the taxable value for levy of CGST & SGST/UTGST?

(c) Whether a person having multiple business verticals in a State or Union territory can obtain different registrations for each of such vertical?

(d) Can the proper Officer Cancel the Registration on his own?

(e) What are the circumstances under which the goods or conveyances could be confiscated?

(5 x 2 = 10 Marks)

8. (a) What are the contents of Credit Notes, Debit Notes and Supplementary/ Revised Tax Invoices?

(b) Can any registered person claim the refund under Section 54(3)?

(c) Who can authorize the act of carrying out 'Inspection' and under what circumstances?

(d) Is there any special document required to be carried during transportation of taxable goods?

(e) What are the questions or matters on which advance ruling can be obtained?

(5 x 2 = 10 Marks)

9. (a) Under which proceedings the property of a taxable person can be provisional attached?

(b) Under what circumstances Commissioner could direct the Officer to prefer an appeal against the order of the adjudicating authority?

(c) When a Revisional Authority cannot exercise its powers?

(d) Whether the Appellate Tribunal has the same powers as that of Civil Court?

(e) Whether the Department can also file an appeal before the Tribunal against the orders of Appellate Authority or Revisional Authority?

(5 x 2 = 10 Marks)