

No.A-34012/12/2019/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

Puducherry, dated: 16.10.2019.

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: G.O.Ms.No.13/2018/DP&AR(Exam), dated 15.03.2018 of the Department of Personnel and Administrative Reforms (PW), Puducherry.

The **Departmental Test in Sales Tax Acts and Rules** as prescribed in the G.O cited is proposed to be conducted tentatively during the month of December, 2019.

2. The Heads of Departments / Officers 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 15.11.2019** 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. Only the Commercial Tax Officers, Deputy Commercial Tax Officers, Assistant Commercial Tax Officers, Upper Division Clerks, Lower Division Clerks, Stenographers Grade-II could apply. As such the applications must be screened off at the Head of Office / Department level and ineligible applications rejected.

4. 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.

5. Those who have already appeared for this test twice except Scheduled Castes/ Scheduled Tribes/Ex-Servicemen/Physically Handicapped 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, in accordance with the G.Os. cited at para 4 above, failing which their applications will summarily be rejected.

6. 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.

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

8. This Memorandum and the Syllabus of the test has also been hosted in the official website <http://dpar.py.gov.in> for reference.


(V. JAISANKAR)
16.10.19
UNDER SECRETARY TO GOVERNMENT

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 (with spare copies).

Last Date for submission of Application: **15-11-2019**

APPLICATION FORM FOR ADMISSION TO THE **DEPARTMENTAL TEST IN SALES TAX ACT 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 / Physically
Handicapped (Answer YES or NO) :
- ii) If **YES**, specify S.C. / S.T. / XSM / O.H. / V.H. and should
enclose copy of relevant certificates (Community Certificate
issued by the Revenue Authorities / Medical Certificate
issued by the Medical Board).
The P.H. 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 :
- ii) 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 Centre 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./Sevi
_____ (Name of the candidate)
_____ (Designation) have been verified
with reference to the relevant records and found correct.

Place: SIGNATURE OF THE HEAD OF DEPARTMENT / OFFICE :
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)**

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.

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 thereunder.

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.

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

	<u>Time</u>	<u>Max. Marks</u>
Section - I (with books)	1 hour	40
Section - II (with books)	2 hours	60

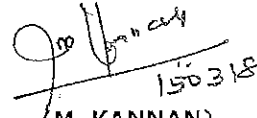
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A single question paper will be set up for Sections I and II and the duration of the test will be three hours. Candidates who secure a minimum of 40% of marks separate in each of the sections will be considered to have passed the test.

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 /



(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 PONDICHERY
ABSTRACT

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

GENERAL ADMINISTRATION DEPARTMENT

G.O.M.No.37

Dated: 15th April, 1976

ORDER:

Government have prescribed departmental tests in respect of various categories of officers/staff working in different departments and the tests are conducted periodically as per the programme drawn and communicated in Circular No.F.38941/74-GAD(Uxms) dated 5th March, 1974. Although these tests are meant for the categories of officers/staff for whom they are specifically prescribed, other categories of officers/staff have also been allowed to write the tests in response to the requests received from the various service associations. Such unrestricted admission of candidates to the departmental test(s) has been causing a lot of administrative inconvenience. Besides, a huge amount has also to be spent by way of payment of honoraria to the examiner for getting up of question papers and valuation of answer papers, payment of honoraria to invigilators, etc. With a view to meeting part of the above expenditure, it has been decided that fees may be collected from the candidates who have not succeeded in their attempts twice in the departmental test(s). Accordingly, the following orders are issued with regard to the payment of fees.

1. A fee of Rs.5/- be collected for each departmental test/examination.
 2. The fee payable will be Rs.5/- even if a part/paper of a particular test is to be written.
 3. The number of attempts for purpose of collection of fees, will be calculated based on the various departmental test/examination which will be conducted after the issue of this order.
 4. The fee is payable by Indian Postal Order payable to the Deputy Secretary to Government, General Administration Department, Pondicherry (by designation only).
 5. Fees once paid will not be refunded on any account.
 6. Applications without the Indian Postal order will be summarily rejected.
 7. Scheduled Caste/Scheduled Tribe and Ex-servicemen candidates are exempted from payment of fee for departmental tests.
 8. L. D. Os/Ulerks are exempted from payment of fee for departmental test in Typewriting only.
2. In supersession of the earlier orders, the following instructions are issued for strict compliance in so far as admission of candidates to the departmental tests are concerned:-
1. For departmental tests, all categories of staff except Class IV will be admitted.
 2. Only candidates who are on regular employment in Government service, in any capacity, will be admitted to the departmental test.
 3. The Departmental tests, such as departmental test for Medical Officers, Engineers, etc., the syllabus for which contain technical subjects will be thrown open to only such of those for whom they

: 2:

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)

W. 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. Durrassamy

(B. DURASSAMY)
DEPUTY SECRETARY TO GOVERNMENT.

15-4-56
15-4-56

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 Departmental 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 15.02.1999.

/BY Order of the Lieutenant Governor/

(T. DJANAGUIRAMANE)
UNDER SECRETARY TO GOVERNMENT

To

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

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

Pondicherry-605001, the 4th July 1983

U. O. NOTE/MEMORANDUM

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

Reference: Circular No. 30941/74-GAO(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.

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.

(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.

Test held on : 02-09-2018

GOVERNMENT OF PUDUCHERRY
DEPARTMENTAL TEST IN SALES TAX ACT AND RULES

(With books)

2018

Time : 3 hours

Maximum Marks: 100

Candidates should secure a minimum of 40% of marks to secure a pass

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

Note:

- (i) Answer any 5 questions.
 - (ii) Question No.7 is compulsory.
 - (iii) Quote the relevant Section and Rules wherever necessary.
1. (a) When is a dealer to get himself registered.
(b) What is the amount of registration fee prescribed for JMFL dealer.
 2. (a) Define the provisional assessment.
(b) A dealer who has not opted to pay tax under rule 15, what is the form in which he has to report the annual turnover.
 3. (a) What is to be done by the Assessing Authority if he finds that the whole or any part of turnover has escaped assessment to tax.
(b) Specify the period upto which re-assessment can be done.
 4. (a) What is the further mode of recovery.
(b) When the Assessing Authority can revoke the recovery action.
 5. (a) If a dealer after completion of final assessment finds that the tax assessed by the authority concerned is more than the amount what is due by him, what is the remedy available to him to do further?
(b) When a 'B3' demand notice is issued to the dealer.
 6. (a) What is the special power provided to the secretary to Govt.
(b) What is the time limit prescribed to the secretary not to pass orders in such cases.

(5 x 2 = 10 Marks)
 7. An Oil Mill dealer effects the following transactions.

(a) Purchased groundnut kernel from local Agriculturist in December, 2006.	Rs. 35,00,000 -00
(b) He made interstate sales of groundnut oil without Form-C	Rs.10,00,000 - 00
(c) Local sales of groundnut oil	Rs.15,00,000 - 00
(d) Local sales of groundnut oil cake	Rs. 5,00,000 - 00

Workout the tax liability.

(5 x 1 = 5 Marks)

8. Write short notes on the following

- (a) Compulsory Registration.
- (b) Cancellation of Registration of a dealer.
- (c) Tax liability for works contract.
- (d) Payment of tax at compounded rate.
- (e) Fair Market Value.

(5 x 1 = 5 Marks)

9. Specify the rate of tax for the following.

- (a) Precious stones.
- (b) All kinds of utensils.
- (c) HawaiiChappais.
- (d) Teleprinter.
- (e) IMFL

(5 x 1 = 5 Marks)

10. Answer the following

- (a) What is input tax?
- (b) When an appeal can be made to the Appellate Assistant Commissioner?
- (c) Transfer of business.
- (d) Best judgment Assessment.
- (e) What is the form prescribed to give permit for travelling sales man?

(5 x 1 = 5 Marks)

- 11. (a) When is a sale or purchase of goods said to take place outside a state?
- (b) What are the goods of special importance in interstate trade?
- (c) If the certificate of registration given is destroyed accidentally can a duplicate copy of such certificate be given?
- (d) What is the form prescribed to be given by a dealer for interstate purchase of goods at concessional rate.
- (f) When a penalty in lieu of prosecution can be levied.

(5 x 1 = 5 Marks)

12. Mention the rate of tax for the following goods.

- | | <u>With 'C' Form</u> | <u>Without 'C' Form</u> |
|-------------------|----------------------|-------------------------|
| (a) Coffee powder | | |
| (b) Capital goods | | |
| (c) IT Products | | |
| (d) Molasses | | |
| (e) Drycell | | |

(5 x 1 = 5 Marks)

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

Note:

Answer any five of the sub-section of Question No. 1.

1. Define the following.
(a) Aggregate turnover (b) Output Tax (c) Electronic Cash Ledger.
(d) Place of Business (e) Taxable supply (f) Works Contract
(5 x 1 = 5 Marks)
2. Write short notes on the following.
(a) Tax Liability on compound and mixed supplies.
(b) Persons not liable of registration.
(c) Prohibition of unauthorized collection of Tax.
(d) Annual return.
(e) Interest on delayed payment. (5 x 1 = 5 Marks)
3. (a) Specify under which rule a registered person has to display his certificate of registration.
(b) When physical verification of business can be done?
(c) What are the documents required for claiming input tax credit?
(d) What is the form of requisition prescribed to be given by a person seeking provisional assessment?
(e) What is the prescribed procedure laid down under the rules for filing of an appeal before the Appellate Tribunal.
(5 x 1 = 5 Marks)
4. Answer the following.
(a) Adjudicating Authority (b) Inward supply (c) Outward Supply
(d) Manufacture (e) Proper officer
(5 x 1 = 5 Marks)
5. (a) When a registered person can opt to pay tax at the compounded rate?
(b) What is the turnover prescribed under the Act for registration?
(c) Can a non-resident taxable person making taxable supply be given a Registration?
(d) What is the time limit prescribed for registration?
(e) When a credit note be given for the goods supplied are returned by the recipient?
(5 x 1 = 5 Marks)
6. (a) When the registered person can file final return, if the registration is cancelled.
(b) How the collection of tax at source is collected from an electronic commerce operator?
(c) If the refund of tax ordered under the Act is not given effect then what is the interest rate prescribed to be paid to the applicant.
(d) What is the summary assessment?
(e) A partner of the firm retires from the business after intimating the commissioner by a notice, what is the legal position with regard to liability of tax?
(5 x 2 = 10 Marks)

7. (a) What are the characters prescribed for issue of registration certificate?
(b) What is the form to be given for making changes at the common portal for amendment of registration?
(c) What is the form prescribed for registration of non-resident taxable person?
(d) Explain in brief the term 'Scrutiny of returns'.
(e) What is the prescribed appeal form for filing an appeal before the Appellate Authority?
- (5 x 1 = 5 Marks)

8. (a) When a penalty can be levied for non-furnishing of an information return under section 150 of the Act. What is the amount of penalty prescribed?
(b) When a general penalty can be levied for contravention of provisions?
(c) A dealer transport goods in contravention of the provisions, can the vehicle be detained and document ceased?
(d) A person incharge of the company found committed an offence. Shall he be deemed to be guilty of the offence and punished?
(e) What is the specified procedure laid down for a person registered to carry out jobwork?
- (5 x 1 = 5 Marks)

9. Explain the following
(a) Export Service (b) Special Economic Zone (c) Levy and Collection
(d) Interstate Supply (e) Zero rated Supply
- (5 x 1 = 5 Marks)

10. (a) What is the Interstate Supply?
(b) Explain the power to grant exemption from tax by the Govt.
(c) When a taxable person shall levy and collect tax on the integrated goods and services.
(d) What are the supply which shall not be treated as Intra-State Supply?
(e) Explain the place of supply of goods imported into or exported from India.
- (5 x 1 = 5 Marks)

11. (a) When a registered person has paid integrated tax on supply wrongly in excess. Can the excess tax so paid be refunded to him?
(b) When the transfer of Input Tax credit is given for utilization of credit of integrated tax credit?
(c) Mention the form in which Quarterly return for registered person opting for composition levy.
(d) Specify the form which is to be given by the Input Service Distributors.
(e) Mention the form to be given by a person having Unique Identity Number?
- (5 x 1 = 5 Marks)
