

No.A-34012/5/2016/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

Puducherry, dated:29.03.2018.

I.D.NOTE / MEMORANDUM

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

Ref: 1. This Dept's I.D.Note /Memo. of even no. dated 17.10.2016.
2. G.O.Ms.No.13/2018/DP&AR(Exam) dated 15.03.2018 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 May, 2018.

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 27.04.2018** 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. Those who have applied earlier in response to this Office I.D.Note/Memorandum of even number dated 17.10.2016 need not apply again.

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


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

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: **27-04-2018**

**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 / Physically
Handicapped (Answer YES or NO) :
- ii) If YES, specify S.C. / S.T. / XSM / P.H. :
7. i) Date of Birth :
- ii) Date of initial appointment with 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 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./Seivi
_____ (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.

51

No.A-34012/5/2016/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)


Puducherry, dated: 17.10.2016.

I.D.NOTE / MEMORANDUM

- Sub: Public Services – Conduct of Departmental Test in Sales Tax Acts and Rules – Applications – Called for.
- Ref: 1. G.O.Ms.No.89, dated 17.06.1969 of the then Appointments Department, Pondicherry.
2. G.O.Ms.No.59, dated 10.07.1972 of the then Appointments Department, Pondicherry.
3. Order No.A-34011/12/91-P&AR(Exam) dated 15.04.1991 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, 2016.

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 11.11.2016 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.puducherry.gov.in> for reference.


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

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: 11-11-2016

**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 / Physically Handicapped (Answer YES or NO) :
- ii) If YES, specify S.C. / S.T. / XSM / P.H. :
7. i) Date of Birth :
- ii) Date of initial appointment with 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 Centre in which the candidate is to be examined (PUDUCHERRY / KARAİKAL / 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.

57

**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 consist of two sections, Section-I will include the syllabus under items (a) & (b) and Section-II will 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

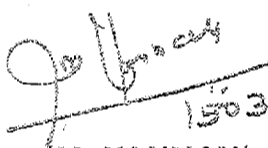
		100

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 /


150318
(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 INDIA
MINISTRY

Public Service - Office of Departmental Tests - Administration -
Department

GENERAL APPLICATIONS IN RESPECT OF

General

Dated: 15th April, 1978

Subject:

Government have prescribed departmental tests in respect of various categories of officers/staff working in different departments and the tests are conducted periodically for the programme drawn and announced in Circular No.F.38941/74-345(Exam) dated 21st 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 participation of candidates in the departmental test(s) has been causing a lot of administrative inconvenience, delays, 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 investigators, 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 in the departmental test(s). Accordingly, the following orders are issued with regard to the payment of fees.

1. A fee of Rs.2/- to be collected for each departmental test/examination.
 2. The fee payable will be Rs.5/- even if a participant 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/examinations 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. I. B. S. Clerks 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 contains technical subjects will be thrown open to only such of those for whom they

and, specifically, regarding the fact that you are in
the line of business for each of the categories for which you
are qualified.

(14) Group of the Ministry-Department:

Via. MINISTRIUM
CIVIL SERVICE TO GOVERNMENT

11

11. Department of Government
11. Board of Government Offices
11. Directorate of Medical, Health, Labor
11. Directorate of Social Service, Food Service,
11. Directorate

11. Director
11. Director

Via. MINISTRIUM
CIVIL SERVICE TO GOVERNMENT.

[Handwritten signature]

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. No. 1042

Dt. 17-2-99

ORDER:

RE: S.O. No. 37, dated 15.4.1970 of General Administration
Department, Pondicherry.

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed. The decision of enhancing the fee has been attracting 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 Paper/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.

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.

- 1. For competitive Examination - Rs.10/-
- 2. 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 SO/ST/PA/Ex-serviceman for Competitive Examination as well as Departmental Test.

This is done with the concurrence of the Finance Department vide their G.O. No.14310/96/P4, dated 18.02.1999.

/BY Order of the Lieutenant Governor/

(Handwritten signature)
17 12 98

(T. DJANAGUTRAMAN)
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/Vishu/Varak.
- 4. The Central Records Branch, Pondicherry.
- 5. The Staff File.

GOVERNMENT OF INDIA
GENERAL ADMINISTRATION DEPARTMENT

Secy (G.A.)-110001, New Delhi

MEMORANDUM

Subject: Public Service - Conduct of Departmental Tests
Application to - Officers

Reference: Circular No. 3894/74-GA (Exam) dated 12/1/74
of the General Administration Department

Departmental tests have been prescribed for certain categories of officials of this Administration and tests are conducted periodically by this Department as per the provisions of the circular cited above. Although these tests are held for those for whom they are specifically prescribed, the Government has been admitting other candidates who do not fall under any category. This, of late, has caused some confusion among the candidates. The matter has been carefully examined by this Administration and it has been decided that only officials belonging 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, departmental tests for subordinate officers and the corresponding departmental tests for Ministerial staff will apply only to all ex-officio.

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 on the line of submission itself and forward to this Department only the applications of those for whom the test is prescribed and who are in the immediate line of promotion to that category.

(Handwritten initials)

(S. RAJAGOPALAN)
DEPUTY SECRETARY TO GOVERNMENT

- All Secretariat Departments
- All Heads of Departments/Offices
- Ministerial staff, Secretariat/Minis/Comm with appropriate copies.

GOVERNMENT OF PUDUCHERRY
DEPARTMENTAL TEST IN SALES TAX ACT AND RULES

(With books)

2008

Time: 3 hours

Maximum Marks: 100

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

SECTION – I: Puducherry Value Added Tax Act & Rules 2007

(Carries maximum of 70 marks)

- Note: (i) Answer any SIX questions.
(ii) Question No. 4 is compulsory
(iii) Quote the relevant sections and rules

1. Specify the rate of Tax for the following goods under the Puducherry Value Added Tax Act, 2007
- | | |
|-----------------------|-------------------|
| a) Readymade Garments | f) DVD & CD |
| b) Maida | g) Iron & Steel |
| c) Electrical Energy | h) yarn |
| d) Pressure cooker | i) Candies |
| e) Raw Hides | j) Ball point pen |

(10x1= 10 Marks)

2. Write short notes on the following
- Give two examples of zero rated transaction
 - Specify the Registration fee applicable to different kind of dealers.
 - Mention the procedure for filing revised return
 - Mention the special powers of the Secretary
 - Define Works Contract

(5x2= 10 Marks)

Contd..2/-

3. Answer in one line
- What is the last date for filing return in Form-I ?
 - Specify the Turnover limit that mandates audit of accounts by Chartered Accountants / Cost Accountants.
 - Mention any one of the documents that the person in charge of a goods vehicle has to carry with him.
 - Whether the Registration granted under the Puducherry Value Added Tax Act 2007 is subject to renewal on Annual basis or not?
 - Mention the name of the Form in which Travelling salesman permit is issued.
 - When was Value Added Tax introduced in Puducherry?
 - What is a Tax period?
 - Mention the name of the form in which the Government Department has to report their quarterly Turnover.
 - Whether the dealers who opted to pay tax under composition scheme can collect Tax from the customers?
 - Whether the dealer manufacturing exempted goods can claim input tax credit or not?

(10x1= 10 Marks)

4. M/s. X Ltd., a dealer in cosmetic goods has effected the following transactions during the month of September 2008

I Purchases:-

- Inter-State purchase of cosmetic goods for Rs. 30,00,000/- and paid CST Rs. 60,000/- on that purchase.
- cosmetics purchased from a local registered dealer for a sum of Rs. 40,00,000/- by paying a tax of Rs. 5,00,000/-.
- Purchased Computer as office equipment from a local registered dealer for a sum of Rs. 1,00,000/- by paying tax of Rs. 4000/-

II Sales:-

- effected a local sale of cosmetic goods for Rs. 50,00,000/-
- effected inter-State sale of cosmetics for a sum of Rs. 5,00,000/- against Form C by collecting Tax of Rs. 10,000/-

Determine the following under the Puducherry Value Added Tax Act 2007 for the month of September 2008 in respect of M/s. X Ltd.

- Input Tax Credit eligibility
- Output Tax liability
- Net Tax payable
- Whether the dealer can pay tax at compounded rate under section 19 of the Puducherry Value Added Tax Act, 2007?

(4x5= 20 Marks)

Contd. ..3/-

- 5) What are the deductions and exclusions allowed in determining the Taxable Turnover under the Puducherry Value Added Tax Act, 2007?
(10 Marks)
- 6) Enumerate the procedures contemplated to claim refund under Puducherry Value Added Tax Act, 2007?
(10 Marks)
- 7) Mention the circumstances under which one can claim input tax credit and explain the disallowance and reversal of Input Tax Credit?
(10 Marks)

SECTION – II: Central Sales Tax Act, 1956 & Rules

(Carries maximum of 30 marks)

- Note (i) Answer any three questions
(ii) Quote the relevant Sections and rules

1. M/s. Y a dealer in readymade garments had the following transactions in September 2008

Purchases:-

- a) local purchase of readymade garments from a registered dealer for Rs.5,00,000/- by paying tax of Rs. 20,000/-
b) purchased readymade garments for Rs. 20,00,000/- from other states by paying CST of Rs. 40,000/-

Sales:-

- a) effected a local sale of Ready made garments for Rs. 10,00,000/-
b) effected an inter-State sale of Readymade garments for Rs.15,00,000/- against C Form.
c) Effected inter-State sale of Readymade garments for Rs. 5,00,000/- without Form C
d) Exported Readymade garments to Sri Lanka for Rs. 2,00,000/-

Determine the Tax liability of the dealer under the CST Act, 1956

(10 Marks)

2. (i) Explain the procedure contemplated to deal with loss of declaration Form C in the custody of the purchasing dealer?
(ii) Explain the procedure for imposing Penalty in lieu of Prosecution under the CST Act, 1956.

(2 X 5 = 10 Marks)

Contd...4/-

3. Answer in one line

- i) What is the current rate of Tax for inter-State sale against C Form?
- ii) Which declaration form has to be filed to claim exemption on stock transfer?
- iii) Which declaration has to be filed for claiming exemption on account of sale to exporters under section 5(3) of the Central Sales Tax Act, 1956?
- iv) Mention any two goods which are of special importance in the inter-State trade and commerce.
- v) Mention the name of the Form for claiming exemption under section 6(4) of the Central Sales Tax Act, 1956.
- vi) What is the registration fee payable under the Central Sales Tax Act, 1956?
- vii) Which section of the Central Sales Tax Act, 1955 deals with sale in transit?
- viii) Which section of the Central Sales Tax Act, 1956 deals with CST Appellate Authority?
- ix) Whether the Government department can buy goods at concessional rate against issue of Form D ?
- x) Mention the name of the Form in which indemnity bond has to be filed.

(10x1=10 Marks)

4.. What is the rate of tax to be levied for the following commodities under the Central Sales Tax Act, 1956

	With C Form	Without C Form
a) Motor Car		
b) Sports goods		
c) Tri cycle		
d) Air conditioners		
e) Sewing Machine		

(5x2 = 10 Marks)