Puducherry, dated: 29.03.2018.

I.D. NOTE / MEMORANDUM


Ref: 1. This Dept's I.D. Note /Memo. of even no. dated 17.10.2016.

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.

Endl: 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).
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.
I.D. NOTE / MEMORANDUM


Ref: 1. G.O.Ms.No.89, dated 17.06.1966 of the then Appointments Department, Pondicherry.
2. G.O.Ms.No.59, dated 10.07.1972 of the then Appointments Department, Pondicherry.

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.

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 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.

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.

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 17.02.1998 of DP&AR(PW), Pondicherry and U.O NOTE / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry.

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

In case the official is transferred to another 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.

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

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).
**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 PAN / 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. / ASM / 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) : |

**Last Date for submission of Application:** 11-11-2016

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**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] have been verified with reference to the relevant records and found correct.

*(Designation)*

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**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


DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)


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.

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:


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

...2/
5. Maximum and Minimum marks. The time and the maximum marks allowed for the Examination are as follows:

<table>
<thead>
<tr>
<th>Section</th>
<th>Time</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I (with books)</td>
<td>1 hour</td>
<td>40</td>
</tr>
<tr>
<td>II (with books)</td>
<td>2 hours</td>
<td>60</td>
</tr>
</tbody>
</table>

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.
From: [Name]
Date: [Date]

Subject: [Subject]

Dear [Recipient],

I am writing to inform you that the department is conducting a [specific type of examination or test] to assess the [relevance or purpose of testing].

The details of the examination are as follows:

1. [Explain the examination or test format or structure].
2. [Provide any necessary instructions or guidelines for participants].
3. [Mention any deadlines or submission requirements].
4. [Specify any resources or materials required for the examination].

The examination is open to [eligibility or participation criteria]. Please ensure that you meet all the required qualifications before applying.

If you have any questions or need further information, please do not hesitate to contact me. I look forward to receiving your application.

Best regards,

[Your Name]
In the Government Order issued above, the fee for admission to the Departmental Tests Examination has been prescribed. The Government, after considering the fee has been found to be inadequate for the examinations, as also that of Honour, has been decided to increase the fee to 10/- from the candidates appearing for the Departmental Tests Examination.

2. Accordingly, to partial modification of the G.O. No. 37, dated 16-4-1976 of General Administration Department, the following changes are made in the fees prescribed for the above examinations:

1. For Competitive Examination - Rs. 10/-
2. For Departmental Test after - Rs. 10/-
3.Fee to be collected in the following cases:
   a) Departmental Test for the first two attempts
   b) In the case of 8D/67/Pt/Examination for Competitive Examination as well as Departmental Test.

3. This Order with the approval of the Finance Department vide their G.O. No. 1125/88/Gd. dated 16-4-1988.

7/5/88

ORDER OF THE LIEUTENANT GOVERNOR

CHIEF SECRETARY TO GOVERNMENT

1. The following changes are issued, which shall be applicable to all the applicants:
   a. The fee for Competitive Examination - Rs. 10/-
   b. The fee for Departmental Test - Rs. 10/-
   c. The fee for Departmental Test for the first two attempts
   d. The fee for Competitive Examination as well as Departmental Test.

2. This Order shall be implemented immediately.
Conferences have been prescheduled for the purpose of preparing an agenda for offices of this administration and their contributions periodically in this connection. It is hoped that the attention of all offices and departments in this district will be directed to this matter. Although these conferences will be of interest to many offices, they are applicable to offices of this administration only. It is hoped that the attention of all offices and departments will also be directed to this matter.

The work of departments/offices is as important to the Director of all offices of this administration as the work of each individual department or office of this administration. It is hoped that all offices and departments will give their full attention to this matter.

(P. Director)

Dept. Secretary to Director
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

(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  
   b) Maida  
   c) Electrical Energy  
   d) Pressure cooker  
   e) Raw Hides  
   f) DVD & CD  
   g) Iron & Steel  
   h) yarn  
   i) Candies  
   j) Ball point pen

   (10x1= 10 Marks)

2. Write short notes on the following

   a) Give two examples of zero rated transaction  
   b) Specify the Registration fee applicable to different kind of dealers.  
   c) Mention the procedure for filing revised return  
   d) Mention the special powers of the Secretary  
   e) Define Works Contract

   (5x2= 10 Marks)

Contd..2/-
3. Answer in one line
   a) What is the last date for filing return in Form-I ?
   b) Specify the Turnover limit that mandates audit of accounts by Chartered Accountants / Cost Accountants.
   c) Mention any one of the documents that the person in charge of a goods vehicle has to carry with him.
   d) Whether the Registration granted under the Puducherry Value Added Tax Act 2007 is subject to renewal on Annual basis or not?
   e) Mention the name of the Form in which Travelling salesman permit is issued.
   f) When was Value Added Tax introduced in Puducherry?
   g) What is a Tax period?
   h) Mention the name of the form in which the Government Department has to report their quarterly Turnover.
   i) Whether the dealers who opted to pay tax under composition scheme can collect Tax from the customers?
   j) 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:­
   a) Inter-State purchase of cosmetic goods for Rs. 30,00,000/- and paid CST Rs. 60,000/- on that purchase.
   b) cosmetics purchased from a local registered dealer for a sum of Rs. 40,00,000/- by paying a tax of Rs. 5,00,000/-. 
   c) 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:­
   a) effected a local sale of cosmetic goods fdr Rs. 50,00,000/-
   b) 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.
   i) Input Tax Credit eligibility ii) Output Tax liability
   iii) Net Tax payable
   iv) 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, 1956 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

<table>
<thead>
<tr>
<th>With C Form</th>
<th>Without C Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Motor Car</td>
<td>b) Sports goods</td>
</tr>
<tr>
<td>c) Tri cycle</td>
<td>d) Air conditioners</td>
</tr>
<tr>
<td>e) Sewing Machine</td>
<td>(5x2 = 10 Marks)</td>
</tr>
</tbody>
</table>

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