

SYLLABUS FOR DEPARTMENTAL EXAMINATION FOR INSPECTOR OF TAXES

- Note I:** Paper-I to Paper IV will be of Objective Type. Paper V and VI will be of conventional type.
- Note II:** The question papers carrying 100 marks will consists of 100 multiple choice questions (Objective Type) with a duration of 2 (two) hours. Similarly, the question paper(s) carrying 50 marks will consists of 50 multiple choice questions (Objective Type) with a duration of 1 (one) hour.
- Note III:** Paper V & VI will carry 50 marks **(30 for Written Exam and 20 for Viva-voce)** with duration of 1 ½ hours for written exam.
- Note IV:** Pass marks for all papers is 50% of full marks.

Paper I (GENERAL AND MERCANTILE LAW) (WITH BOOKS) (Full Marks : 100)

GROUP-A

1. The Indian Penal Code (Act XIV of 1960) Section 21 and Chapters X & XI.
2. The Criminal Procedure Code of 1973 (Act No.2 of 1974) Sections 2 (a), (c), (d) & (w), Section 195, 200, 250, Chapter XX & Section 340 to 345.
3. Civil Procedure Code (Act V of 1908) Sections 5, 11, 27, 29 and 75, Orders V, XIII, XVI, XXVI & XVII.
4. Indian Evidence Act, 1872 (Act 1 of 1872) Chapters I, III, VII and VIII.
5. The General Clauses Act, 1897.

GROUP-B

1. The Constitution of India (Articles 269, 276, 301, 302 and 304).
2. The Indian Contract Act, 1872 (Act IX of 1872) with particular emphasis on Chapter X.
3. The Indian Sales of Goods Act, 1930 (Act-III of 1930)
4. The Indian Partnership Act, 1932 (Act IX of 1932)

Paper II SALES TAX AND OTHER TAXATION LAW (WITH BOOKS) (Full Marks : 100)

1. The Manipur Sales Tax Act, 1990 and Rules made there under.
2. The Central Sales Tax Act, 1956 and Rules made there under.
3. The Assam Amusement and Betting Tax Act, 1939 as extended to Manipur and Rules made there under.
4. The Cinematograph Act, 1952 and Rules made there under.
5. The Indian Income Tax Act, 1922 (Sections 10, 23 and 34)

Paper III BOOK KEEPING AND GENERAL COMMERCIAL KNOWLEDGE (WITH BOOKS) (Full Marks : 100)

(The course shall cover the following chapters in "Advance Accounts" by R N Carter (Third Edition) (Revised), 1949)

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| Chapter I | Book keeping up to the Trial Balance. |
| Chapter II | Trading and profit and Loss Accounts and Balance Sheet. |
| Chapter IV | Depreciation, Sinking Funds, Reserve Funds, Secret Reserves. |
| Chapter VI | Bills of Exchange, Promissory Notes and Cheques. |
| Chapter IX | Self Balancing Ledgers. |
| Chapter X | Capital & Revenue Accounts, Receipt and Payment Accounts, Income & Expenditure Accounts. |
| Chapter XVII | Double Account System. |

Note : If there is any change in the subjects of these Chapters in the subsequent edition of "Carter" candidates shall read the corresponding Chapters in the latter edition.

Paper IV ACCOUNTS AND OFFICE PROCEDURE (WITH BOOKS) (Full Marks : 100)

1. Fundamental Rules and the Supplementary/ Subsidiary Rules - Chapters II, III, IV, VII, IX, X (omitting Rules 82, 83, 89-92 and 94-102), XI of Section II and the following T A Rules of Section IV Division 1 SR 152, Division III SR 157, Division VI SRs 186-87, Division XII SRs 242-43 and 253, Division XVII SRs 276-77.
2. The General Financial Rules.
3. The Treasury Rules and the Subsidiary Order Section V and
4. The Central Government Servants Conduct Rules.

Paper-V	MANIPURI (without books) <i>(Full Marks-50/Pass Marks-25/ Time : 1 ½ hrs)</i>		
	(a) Translation from Manipuri to English and vice-versa	-	20
	(b) Essay/ Letter Writing	-	10
	(c) Conversation/ Viva-voce	-	20
Paper-VI	HINDI (WITHOUT BOOKS) <i>(Full Marks-50/Pass Marks-25/ Time : 1 ½ hrs)</i>		
	(a) Translation from Hindi to English and vice-versa	-	20
	(b) Essay/ Letter Writing	-	10
	(c) Conversation/ Viva-voce	-	20

Note: Manipuri and Hindi paper are meant only for those who did not have these languages as a subject in their Matriculation Examination.