

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-I BRANCH)**

NOTIFICATION

The 3rd March, 2014

No. G.S.R.13/Const./Art. 309/2014.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling in this behalf, the Governor of Punjab is pleased to make the following rules, regulating the recruitment and the conditions of Service of persons appointed to the Punjab Excise and Taxation Department (Group 'A') Service, Rules, 2014 namely:-

RULES

1. Short title, commencement and application.- (1) These rules may be called the Punjab Excise and Taxation Department (Group 'A') Service Rules, 2014.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

(3) They shall apply to all the posts specified in Appendix 'A'.

2. Definitions.- In these rules, unless the context otherwise requires,-

(a) "Appendix" means an Appendix appended to these rules;

(b) "Commission" means the Punjab Public Service Commission;

(c) "Commissioner" means the Excise and Taxation Commissioner, Punjab;

(d) "Government" means the Government of Punjab in the department of Excise and Taxation; and

(e) "Service" means the Punjab Excise and Taxation Department (Group 'A') Service.

3. Number and character of Posts.-The Service shall comprise the posts specified in Appendix 'A':

Provided that nothing in these rules shall affect the inherent right of the Government to add or to reduce the number of such posts or to create new posts with different designations and scales of pay whether permanently or temporarily.

4. Appointing Authority.- Appointment to the Service shall be made by the Government.

5. Method of appointment, qualification and experience.-(1) Appointments to the Services shall be made in the manner as specified in Appendix 'B':

Provided that if no suitable candidate is available for appointment by promotion and by direct appointment then appointment to the Service shall be made by transfer of a person holding a similar or an identical post under a State Government or Government of India.

(2) No person shall be appointed to any post in the Services, unless he possesses the educational qualification and experience, as specified against that post in Appendix 'B'.

(3) Appointment to the Services by promotion shall be made on seniority-cum-merit basis, but no person shall have any right to claim promotion on the basis of seniority alone.

6. Pay of the members of the service.- The members of the Service shall be entitled to such scales of pay, as may be authorized by the Punjab Government from time to time. The scales of pay, at present in force, in respect of the members of the services are given in Appendix 'A'.

7. Training.- Every Excise and Taxation Officer, whether appointed by direct recruitment or promotion will be required to undergo training as may be specified by the Government from time to time.

8. Departmental Examination.- (1) The person appointed, in the Service, by direct appointment or by promotion to the post of Excise and Taxation Officer, shall have to pass the departmental examination with at least sixty-six percent marks in each subject in accordance with the syllabus specified in Appendix 'D', within a period not exceeding two and half years from the date of his appointment.

9. Discipline, Punishment and Appeal.- (1) In the matters of discipline, punishment and appeal, the member of the Service shall be governed by the Punjab Civil Service (Punishment and Appeal) Rules, 1970, as amended from time to time.

(2) The authority empowered to impose penalties as specified in rule 5 of the Punjab Civil Service (Punishment and Appeal) Rules, 1970, in respect of the members of the Service, shall be the Government.

10. Application of the Punjab Civil Service (General and Common Condition of Service) Rules, 1994.- (1) In respect of the matters, which are not specifically provided in these rules, the members of the Service shall be governed by the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, as amended from time to time.

(2) The Punjab Civil Service (General and Common Conditions of Service) Rules, 1994, at present in force are contained in appendix 'C'.

11. Repeal and saving.- The Punjab Excise and Taxation Department (State Service, Class-I) Rules, 1979.

The Punjab Excise and Taxation Department (State Service Class-II) Rules, 1956 and the Punjab Excise and Taxation Department (State Service Class-III-A) Rules, 1956 these are applicable to the members of the Service are hereby repealed.

Provided that any order issued or any action taken under the rules so repealed, shall be deemed to have been issued or taken under the corresponding provisions of these rules.

12. Interpretation.- If any question arises as to the interpretation of these rules, the Government **in consultation with the Department of Personnel** shall decide the same.

APPENDIX A

(See rule 1 (3), 3 and 6)

Sr. No.	Designation of the Post	Number of Posts			Scale of Pay (in rupees) (Pay Band+ Grade Pay)
		Permanent	Temporary	Total	
1.	Addl. Excise and Taxation Commissioner	4	1	5	15600-39100+8400
2.	Jt. Excise and Taxation Commissioner	2	1	3	15600-39100+7800
3.	Deputy Excise and Taxation Commissioner	5	11	16	15600-39100+6600
4.	Asstt. Excise and Taxation Commissioner	35	27	62	15600-39100+5400
5.	Excise and Taxation Officer	275	59	334	10300-34800+5000

1. Out of total 5 posts of Additional Excise and Taxation Commissioner, 3 posts are meant for departmental officers and out of remaining 2 posts, one post for IAS Officer and one post for PCS Officers.
2. Out of total 16 posts of Deputy Excise and Taxation Commissioner, 15 posts are meant for departmental officers and one post for PCS officer.
3. Out of total 62 posts of Assistant Excise and Taxation Commissioner, 57 posts are meant for departmental officers and five posts for PCS officer.

APPENDIX B

(See rule 5)

Sr. No.	Group 'A'	Percentage for appointment by	Method of appointment, qualification and experience for
	Designation of the Post	Promotion	Direct appointment
		3	4
		Promotion	Promotion
		3	5
		Hundred Percent	5
			6
1.	Addl. Excise and Taxation Commissioner	Hundred Percent	From amongst the Joint Excise and Taxation Commissioners who have an experience of working as such for a minimum period of two years.
2.	Jt. Excise and Taxation Commissioner	Hundred Percent	From amongst the Deputy Excise and Taxation Commissioners who have an experience of working as such for a minimum period of five years.
3.	Deputy Excise and Taxation commissioner	Hundred Percent	From amongst the Assistant Excise and Taxation Commissioners who have an experience of working as such for a minimum period of five years.

1	2	3	4	5	6
4.	Asstt. Excise and Taxation Commissioner	Hundred Percent		From amongst the Excise and Taxation Officers who have an experience of working as such for a minimum period of eight years.	
5.	Excise and Taxation Officer	Fifty percent	Fifty Percent	From amongst the Taxation Inspectors, Excise Inspectors and Excise and Taxation Inspectors;- (i) who have an experience of working as such for a minimum period of ten years. (ii) who are graduate from a recognized university or institution.	From amongst the candidates, who have passed the Examination as provided in the Punjab State Civil Services (Appointment by Combined Competitive Examination), Rules, 2009.

APPENDIX-'C'

GOVERNMENT OF PUNJAB
DEPARTMENT OF PERSONNEL AND
ADMINISTRATIVE REFORMS
(PERSONNEL POLICIES-I BRANCH)

NOTIFICATION

The 4th May, 1994

NO. G.S.R.33/Const./Art.309/94. - In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling in this behalf, the Governor of Punjab is pleased to make the following rules regulating the recruitment and general and common conditions of service of persons appointed to @@[Group 'A', Group 'B' and Group 'C'] services in connection with the affairs of the State of Punjab, namely:-

1. Short title, commencement and application.- (1) These rules may be called the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.

(2) They shall come into force at once.

(3) They shall apply to all the posts in @@[Group 'A', Group 'B' and Group 'C'] services in connection with the affairs of the State of Punjab.

2. Definitions.- In these rules, unless the context otherwise requires,-

- a) "appointing authority" means an appointing authority specified as such in the Service Rules made under article 309 of the Constitution of India in respect of any service or Post in connection with the affairs of the State of Punjab ;
- b) "Board" means the Subordinate Service Selection Board, Punjab or any other authority constituted to perform its functions;
- c) "Commission" means the Punjab Public Service Commission;
- d) "direct appointment" means an appointment made otherwise than by promotion or by transfer of a person already in the service of Government of India or of a State Government;
- e) "Government" means the Government of the State of Punjab in the Department of Personnel and Administrative Reforms;
- f) "recognised university or institution" means,-
 - i) any university or institution incorporated by law in any of the State of India; or

- ii) any other university or institution, which is declared by the Government to be recognised university or institution for the purposes of these rules;
- g) @@["Service" means any Group 'A' Service, Group 'B' Service and Group 'C' Service constituted in connection with the affairs of the State of Punjab as per scales given in the Appendix;]
- h) "Service Rules" means the service rules made under article 309 of the Constitution of India regulating the recruitment and conditions of service other than the general and common conditions of service of persons appointed to any service or post in connection with the affairs of the State of Punjab, and
- *a(i) (i) "War hero" means a defence services personnel, or a para-military forces personnel, who is a *bona fide* resident of Punjab State and has been killed or discharged from service on account of disability suffered by him on or after 1st January, 1999, while fighting in a war declared so by the Government of India, in operations in Kargil or any other sector in J and K in the on going conflict with Pakistan or in any other operations which may be notified by the State Government to have been undertaken for preserving the unity and integrity of the Country; or
- (ii) a defence service personnel or a para-military forces personnel who was a *bona fide* resident of Punjab State and was posthumously decorated with Parmvir Chakra, Mahavir Chakra or Vir Chakra; provided that,-
- a) In exceptional instances, the cases of such War Heroes may also be covered, with the prior approval of the Department of Personnel who though not *bona fide* residents of Punjab State are yet closely connected to the State of Punjab;
- b) In the case of War Heroes, falling in the category (ii) above, the benefits to be given by the State Government will be restricted only to first generation dependent members/next of the kin.
- Note:-* The Government reserves the right to include any other category of Awardees for the purpose of providing employment to the category of War Heroes, as may be notified.]
- 3. Nationality, domicile and character of person appointed to the Service.-** (1) No person shall be appointed to the Service unless he is,-
- a) a Citizen of India; or
- b) a Citizen of Nepal; or

- c) a Subject of Bhutan; or
- d) a Tibetan refugee who came over to India before the 1st day of January, 1962 with the intention of permanently settling in India; or
- e) a person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African Countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India :

Provided that a person belonging to any of the categories (b), (c), (d) and e shall be a person in whose favour a certificate of eligibility has been given by the Government of Punjab in the Department of Home Affairs and Justice.

- (2) A person in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or the Board, as the case may be, on his furnishing proof that he has applied for the certificate but he shall not be appointed to the service unless the necessary certificate is given to him by the Government of Punjab in the Department of Home Affairs and Justice.
- (3) No person shall be recruited to the service by direct appointment, unless he produces,-
 - a) a certificate of character from the principal academic officer of the university, college, school or institution last attended, if any, and similar certificates from two responsible persons not being his relatives, who are well acquainted with him in his private life and are unconnected with him in his private life and are unconnected with his university, college, school or institution; and
 - b) An affidavit to the effect that he was never convicted for any criminal offence involving moral turpitude and that he was never dismissed or removed from service of any State Government or of Government of India, or of any Public Sector Undertaking.

4. Disqualification.- No person:-

- a) who has entered into or contracted a marriage with a person having spouse living; or
- b) who, having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to the Service :

Provided that the Government, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

***c [5. Age.--** (1) No person shall be recruited to the Service by direct appointment, if he is less than eighteen years or is more than thirty seven years of age in the case of technical and non-technical posts on the first day of January of the year immediately preceding the last date, fixed for submission of applications by the Commission or the Board, as the case may be.]*c

Provided that where different lower and upper age limits have been specifically prescribed for posts in the Service Rules, these limits shall be made applicable for appointment to such posts:

Provided further that the upper age limit may be relaxed upto forty-five years in the case of persons already in the employment of the Punjab Government, other State Government or the Government of India.

Provided further that in the case of candidates belonging to Scheduled Castes and other Backward Classes, the upper age limit shall be such as may be fixed by the Government from time to time.

(2) In the case of ex-servicemen, the upper age limit shall be such as has been prescribed in the Punjab Recruitment of Ex-servicemen Rules, 1982, as amended from time to time.

(3) In the case of appointment on compassionate grounds on priority basis, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

[(4) In the case of appointment of a War-hero, who has been discharged from defence services or para-military forces on account of disability suffered by him or his widow or dependent member of his family, the upper age limit shall be such as may be specifically fixed by the Government from time to time.]

*c [5A. Increase in upper age limit – Notwithstanding anything contained in rule 5, on and with effect from the commencement of the Punjab Civil Services (General and Common Conditions of Service) Amendment Rules, 2010, where in any other Service rules, or in Government instructions, the upper age limit

for appointment to any Service or for any category or persons, if different from thirty-five years, it shall be deemed to have been increased by two years.]*e

6. Qualification etc.- Subject to the provisions of these rules, the number and character of posts, method of recruitment and educational qualifications and experience for appointment to a post or posts in a Service and the departmental examination, if any, shall be such as may be specified in the Service Rules made for that Service:

*[Provided that where appointment of @@{Group 'A' or Group 'B'} non-technical post is offered to a war-hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be graduation from a recognised university. Such person who is offered @@{Group 'A' or Group 'B' or Group 'C'} non-technical post, shall not, however, be required to possess experience of technical or non-technical post at the time of his initial appointment.]

7. Probation.- (1) A person appointed to any post in the service shall remain on probation for a period of two years, if recruited by direct appointment and one year if appointed otherwise:

Provided that.-

- (a) any period, after such appointment, spent on deputation on a corresponding or a higher post shall count towards the period of probation;
 - (b) in the case of an appointment by transfer, any period of work on an equivalent or higher rank, prior to appointment to the Service, may in the discretion of the appointing authority, be allowed to count towards the period of probation;
 - (c) any period of officiating appointment to the Service shall be reckoned as period spent on probation; and
 - (d) any kind of leave not exceeding six months, during or at the end of period of probation, shall be counted towards the period of probation.
- (2) If, in the opinion of the appointing authority, the work or conduct of a person during the period of probation is not satisfactory or if he has failed to pass the departmental examination, if any, prescribed

in Service Rules within a period not exceeding two and a half years from the date of appointment, it may,-

- (a) if such person is recruited by direct appointment, dispense with his services, or revert him to a post on which he held lien prior to his appointment to the Service by direct appointment; and
 - (b) if such person is appointed otherwise-
 - i) revert him to his former post; or
 - ii) deal with him in such other manner as the terms and conditions of the previous appointment permit.
- (3) On the completion of the period of probation of a person, the appointing authority may -
- (a) if his work and conduct has in its opinion been satisfactory -
 - i) confirm such person, from the date of his appointment or from the date he completes his period of probation satisfactorily, if he is not already confirmed; or
 - ii) declare that he has completed his probation satisfactorily, if he is already confirmed; or
 - (b) if his work or conduct has not been in its opinion, satisfactory or if he has failed to pass the departmental examination, if any, specified in the Service Rules—
 - i) dispense with his services, if appointed by direct appointment or if appointed otherwise revert him to his former post, or deal with him in such other manner as the terms and conditions of his previous appointment may permit;
 - ii) extend his period of probation and thereafter pass such order as it could have passed on the expiry of the period of probation as specified in sub-rule (1):

Provided that the total period of probation including extension, if any, shall not exceed three years.

8. Seniority.- The seniority *inter se* of persons appointed to posts in each cadre of a Service shall be determined by the length of continuous service on such post in that cadre of the Service.

Provided that in the case of persons recruited by direct appointment

who join within the period specified in the order of appointment or within such period as may be extended from time to time by the appointing authority subject to a maximum of four months from the date of order of appointment the order of merit determined by the Commission or the Board, as the case may be, shall not be disturbed:

Provided further that in case a person is permitted to join the post after the expiry of the said period of four months in consultation with the Commission or the Board, as the case may be, his seniority shall be determined from the date he joins the post:

Provided further that in case any person of the next selection has joined a post in the cadre of the concerned Service before the person referred to in the preceding proviso joins, the person so referred shall be placed below all the persons of the next selection who join within the time specified in the first proviso:

Provided further that in the case of two or more persons appointed on the same date, their seniority shall be determined as follows:-

- a) a person appointed by direct appointment shall be senior to a person appointed otherwise;
- b) a person appointed by promotion shall be senior to a person appointed by transfer;
- c) in the case of persons appointed by promotion or transfer, the seniority shall be determined according to the seniority of such persons in the appointments from which they were promoted or transferred; and
- d) in the case of persons appointed by transfer from different cadres their seniority shall be determined according to pay, preference being given to a person who was drawing a higher rate of pay in his previous appointment; and if the rates of pay drawn are also the same, then by their length of service in these appointments and if the length of service is also the same, an older person shall be senior to a younger person.

Note:- Seniority of persons appointed on purely provisional basis or on adhoc basis shall be determined as and when they are regularly appointed keeping in view the dates of such regular appointment.

9. Liability of members of Service to transfer.- A member of a Service may be transferred to any post whether included in any other service or not,

on the same terms and conditions as are specified in rule 3.17 of the Punjab Civil Service Rules, Volume-I, Part I.

10. Liability to serve.- A member of a Service shall be liable to serve at any place, whether within or out of the State of Punjab, on being ordered so to do by the appointing authority.

11. Leave, Pension and other matters.- In respect of pay, leave, pension and all other matters not expressly provided for in these rules, a member of a Service shall be governed by such rules and regulations as may have been or may hereafter be adopted or made by the competent authority.

12. Discipline, penalties and appeals.- (1) In the matter of discipline, punishment and appeals, a member of a Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970 as amended from time to time.

2) The authority empowered to impose penalties specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 and the appellate authority thereunder in respect of the Government employee shall be such as may be specified in the Service Rules.

13. Liability for vaccination and re-vaccination.- Every member of a Service shall get himself vaccinated or re-vaccinated when Punjab Government so directs by a special or general order.

14. Oath of allegiance.- Every member of a Service, unless he has already done so, shall be required to take oath of allegiance to India and to the Constitution of India as by law established.

*b {**15. Minimum Educational and other qualifications:-**

1. (i) No person shall be given direct appointment to the post of Clerk under the Punjab Government unless he possesses the Bachelor's Degree from a recognised University or Institution; and
- (ii) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from a Government recognised institution or a reputed institution, which is ISO 9001, certified.

OR

Possesses a Computer information Technology course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India.:

*d [2) The person so appointed as Clerk in terms of the provisions of sub-rule(1), shall have, before his appointment, qualified a test in Punjabi typewriting either on computer or on manual or electronic typewriter, to be conducted by the Board or the appointing authority or the Department of Information Technology as the case may be, at a speed of thirty words per minute."

3) Omitted.] *d

Provided that where appointment of Group 'C' non-technical post is offered to a War Hero, who has been discharged from Defence Services or dependent member of his family under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be Graduate from a recognised University or Institution, However, such person shall not be required to qualify the test in Punjabi type-writing as specified in sub-rule (2).} *b

!!{16. Minimum Educational and other Qualifications for appointment to the post of Steno-typist or Junior Scale Stenographer.-** No person shall be given direct appointment to the post of Steno-typist or Junior Scale Stenographer under the Punjab Government, unless he -

- (a) Possesses Bachelor's Degree from a recognised University or Institution; and
- (b) Qualifies a test in Punjabi Stenography to be held by the Board or by the appointing authority at a speed specified by the Government from time to time; and
- (c) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from Government recognised institution or a reputed institution, which is ISO 9001, certified.

OR

Possesses a Computer information Technology Course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India;} !!**

##[17. Knowledge of Punjabi Language - No person shall be appointed to any post in any service by direct appointment unless he has passed Matriculation examination with Punjabi as one of the compulsory or elective subjects or any other equivalent examination in Punjabi language, which may be specified by

(2) Debarring for consideration for promotion of a Government employee who refuses to accept promotion.- In the event of refusal to accept promotion by a member of a service, he shall be debarred by the appointing authority from consideration for promotion for all the consecutive chances which may occur in future within a period of two years from the date of such refusal to accept promotion:

Provided that in a case where the appointing authority is satisfied that a member of a service has refused to accept promotion under the circumstances beyond his control, it may exempt such a member for reasons to be recorded therefor in writing from the operation of this rule.]

19. Power to relax.- Where the government is of the opinion that it is necessary to expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

Provided that the provisions relating to educational qualifications and experience, if any, shall not be relaxed.

20. Over riding effect.- The provisions of these rules shall have effect notwithstanding anything contrary contained in any rules for the time being in force for regulating the recruitment and conditions of service for appointment to public service and posts in connection with the affairs of the State.

21. Interpretation.- If any, question arises as to the interpretation of these rules, the Government shall decide the same.

(PHGN 14, 1935 SAKA)

@@"APPENDIX"

(See rule 2)

- Group 'A' : Posts in initial entry revised scales of pay having a maximum of Rs. 11,660 or more;
Provided that all existing Class I posts irrespective of the monetary limits of the pay scales shall be placed in Group 'A'.
- Group 'B' : Posts in initial entry revised scales of pay with maximum ranging between Rs. 10,640 to 11,659;
- Group 'C' : Posts in initial entry revised scales of pay with maximum ranging between Rs. 5,160 to 10,639;
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APPENDIX -D

Syllabus

Subject: I-Law of Crimes:

- (1) Indian Penal Code, Act XIV of 1860 (as amended up to date) Chapters I to V, IX to XI, XIII and XIV.
- (2) Code of Criminal Procedure, Act V of 1898 including schedules.
- (3) Indian Evidence Act 2 of 1872.
- (4) General Clause Act, 1897.
- (5) Prevention of Corruption Act, 1988.

Subject : II-Excise Law:

- (1) The Punjab Excise Act, 1914.
- (2) The Punjab Local Opium Act, 1923.
- (3) The Opium Act, 1878.
- (4) The Narcotics Drugs and Psychotropic Substances Act, 1985.
- (5) Notifications, orders, rules and executive instructions.
- (6) Annual Excise Policy.
- (7) The Indian Power Alcohol Act, 1948.
- (8) The Punjab Gram Panchayat Act, 1994 (Section 40 only) and
- (9) Notifications, Orders and Rules issued under (1) to (8) above.

Subject : III Law relating to Allied Taxes:

- (1) The Punjab Entertainments Duty Act, 1936.
- (2) Punjab Cinema (Regulation Act, 1952) Section (8).
- (3) Punjab Cinema Regulation Rules, Schedule of conditions of Para a Clause 40.
- (4) Recovery of arrears under Land Revenue Act, 1887 (Section 27, .61 to 96).
- (5) The Punjab Tax on Luxuries Act, 2009. The Punjab on Luxuries Rules, 2010.
- (6) The Punjab Tax on Entry of goods into Local ACT 2000.
- (7) The Punjab Tax on Lotteries Act, 2005.

- (8) **The Punjab Entertainments Tax (Cinematograph Shows) Act, 1954.**
- (9) **Notifications, orders, rules and executive instructions issued under (1) to (8) above.**

Subject : IV-Civil Law:

- (1) **Punjab Government Employees Conduct Rules, 1966.**
- (2) **Punjab Civil Services (Punishment and Appeal) Rules, 1970.**
- (3) **Punjab Civil Services Rules Volume 1, Part-2 (Appendix 23-24).**
- (4) **Punjab Civil Services Rules Volume 1, Part-I and Volume-2.**
- (5) **Punjab Financial Rules Volume-I,**
- (6) **The following portions of the code of Civil Procedure**
 - (i) **Order V-Issue and service of summons;**
 - (ii) **Order XIII-Production, impounding and return or documents;**
 - (iii) **Order XVI-Summoning and attendance of witness; and**
 - (iv) **Order XVIII-Regarding of suits and examination of witnesses.**

Subject: V-Punjab Value Added Tax Act Law:

- (1) **The Punjab Value Added Tax Act, 2005 and Rules framed there-under.**
- (3) **The Indian Sales of Goods Act (Sections relating to VAT Act and Rules).**
- (4) **The Central Sales Tax Act, 1956 and Rules framed there-under.**

Subject : VI-Book Keeping and General Commercial Knowledge:

- (1) **Candidates will be required to answer questions about the theory and practice of single and double entry book keeping including the preparation of Trading Account, Profit and Loss, Account and Balance Sheet. .'**
- (2) **The Paper will also test candidate's knowledge of general commercial terms and practices.**

- (3) The test of minimum 10 marks will also held of Landa Script of Amritsari or Mahajani Script.

Subject: VII-Computer and Management Information System;

- (1) Group-I Management Information System need and concepts, Factors influencing management information system and characteristics of management information system, data and information system topology of management information system, structure of management information system, Decision making and role of management information system, data communication, Basic Hardware required, Channel feature and distributed data basis.

Note.- The candidate is required to have up to date knowledge of all Acts, Rules, Notifications, Executive instructions, orders etc. as prescribed in the Examination."

Sd/-

D.P. REDDY,

Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.