

## SYLLABUS FOR EXCISE AND TAXATION INSPECTORS

### Paper – 1: Law of Crimes

1. Indian Penal Code Act-XIV of 1860 as amended by the Govt. of India upto date.

CHAPTERS: I to v, Section 141 (UN-LAWFUL ASSEMBLY) SECTION 142,143,146 147,159, CHAPTER IX, X, XI, XVI,(SECTION 299,300,307,308,319 to 358) (offences of theft, extortion, criminal misappropriation of property, criminal trespass and forgery including making false documents, punishment for forgery and criminal intimidation).

2. The Code of Criminal Procedure,1973 (Act No.2 of 1974) as amended by the Government of India upto date.

CHAPTERS: I, II (SECTION 11,12),V, VI, VII, VIII, XII, XIII, XIV, XV, XVI, XVII, XIX, XX, XXI, XXIII, XXIV,XVI, XXIX, XXXIII, XXXV.

3. Indian Evidence Act 2 of 1872 (as amended upto date).

### Paper – 2: Excise Law

1. The Punjab Excise Act, 1914.
2. The Narcotics Drugs and Psychotropic Substances Act, 1985.
3. The Indian, Power Alcohol Act, 1948.
4. The Himachal Pradesh Panchayati Raj Act, 1994,(Section 18 only).  
Notifications, orders and rules issued under 1 to 4 above.

### Paper – 3: Law relating to Allied Taxes

1. The Himachal Pradesh Entertainment Tax (Cinematograph Show)Act,1968.
2. The Himachal Pradesh Entertainment Duty Act,1968.
3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.
4. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.
5. The Himachal Pradesh Taxation (On certain Goods Carried by Road) Act, 1999
6. The RTI Act, 2005

***Notifications, orders and rules and executive instructions issued under (1) to (5).***

### Paper – 4: Sales Tax Law and Practice

1. Central Sales Tax Act, 1956.
2. H.P. General Sales Tax Act, 1968.
3. Indian sale of Goods Act (1930) (section 4 to 30)

***Note: Candidates will be required only to know the general principles of the Sales Tax Law covered by these three enactments.***

1. The following portions of the Code of Civil Procedure as amended up to date:-
  - (i) Order V-Issue and Service of Summons.

- (ii) Order XIII-Production, impounding and return of documents.
- (iii) Order XVI-Summoning and attendance of witnesses; and
- (iv) Order XVIII-Hearing of suits and examination of witnesses.

**Note- Candidates will be required to show knowledge of Acts mentioned in this part only with reference to the work required to be done under the H.P.General Sales Tax Act, 1968.**

## **Paper – 5: Book Keeping and General Commercial Knowledge**

### **1. Book Keeping:**

Principles of double entry preparation of trading account, manufacturing account, profit and loss accounts, bills of exchange, self-balancing of ledger, branch accounts and single entry book keeping, reading of balance sheets.

**Note- Candidates will be required to show knowledge of these principles only with reference to accounting required for the purpose of the H.P.General Sales Tax Act, 1968.**

2. (a) Translation into devnagri characters of passages written in Landa Script (Amritsari or Mahajani).
- (b) Translation into Landa Script of a passage in Devnagri characters.