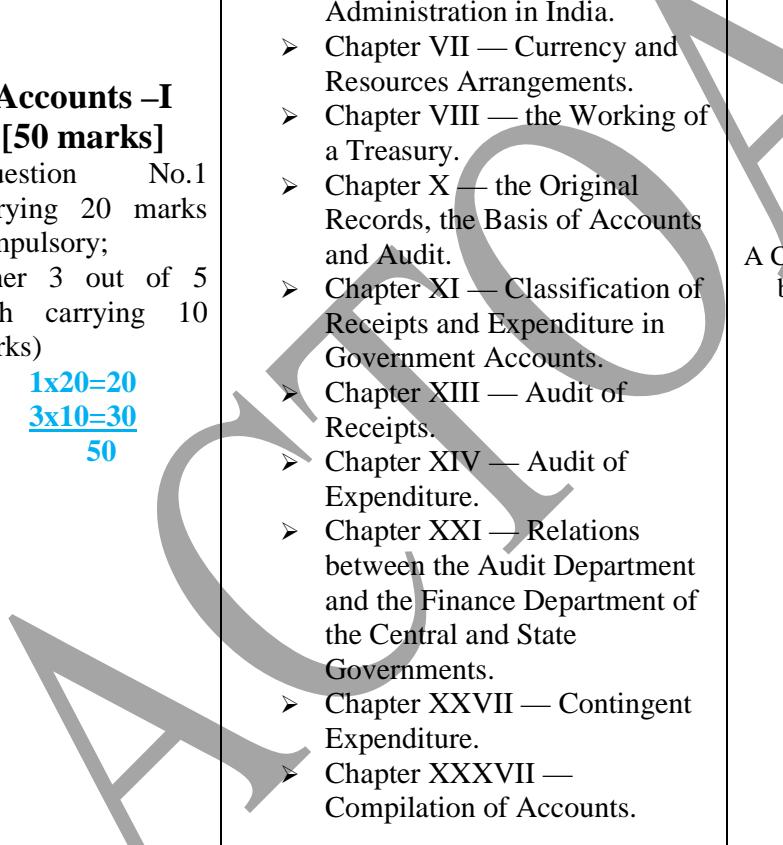


**DEPARTMENTAL EXAMINATION OF COMMERCIAL TAX  
SERVICES , GOVT. OF W.B.**

Sl. No.	Subject	Syllabus	Reference Books
1	<p style="text-align: center;"><b>Accounts –I [50 marks]</b> (Question No.1 carrying 20 marks compulsory; Other 3 out of 5 each carrying 10 marks)</p> <p style="text-align: center;"><b>1x20=20 3x10=30 50</b></p>	<p>A theoretical paper which mainly deals with the following chapters of “<b>An introduction to Indian Government Accounts and Audit</b>”, issued under the authority of the Auditor General of India:</p> <ul style="list-style-type: none"> <li>➤ Chapter VI — the General structure of the Financial Administration in India.</li> <li>➤ Chapter VII — Currency and Resources Arrangements.</li> <li>➤ Chapter VIII — the Working of a Treasury.</li> <li>➤ Chapter X — the Original Records, the Basis of Accounts and Audit.</li> <li>➤ Chapter XI — Classification of Receipts and Expenditure in Government Accounts.</li> <li>➤ Chapter XIII — Audit of Receipts.</li> <li>➤ Chapter XIV — Audit of Expenditure.</li> <li>➤ Chapter XXI — Relations between the Audit Department and the Finance Department of the Central and State Governments.</li> <li>➤ Chapter XXVII — Contingent Expenditure.</li> <li>➤ Chapter XXXVII — Compilation of Accounts.</li> </ul>	 <p style="text-align: center;">A Complete Guide Book by Pasupati Ghosh</p>
2	<p style="text-align: center;">Accounts –II (with Books) [100 marks] (Précis Writing—25 marks, 3 questions each carrying 20 marks , 1 question carrying 15 marks—All</p>	<ul style="list-style-type: none"> <li>➤ West Bengal Financial Rules: – Chapters 1 to 6, 10 to 12 and Appendix 3.</li> <li>➤ West Bengal Treasury Rules:- Part I — Sections IV, V, VII and IX, Part II — Chapter II, section I, sub-sections II to V, and VII to IX, Chapter IV, section I, sub-section I, sections II to V and VII to IX, Chapter VI, section III, Chapter VII—sections I to III, Chapter X – section III, Chapter XI.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Finance Rules</li> <li>▪ Treasury Rules</li> <li>▪ DDO's manual</li> <li>▪ WBSR (I &amp; II)</li> </ul>

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	compulsory)	<ul style="list-style-type: none"> <li>➤ West Bengal Service Rules, Part I — Chapters I to III, V to VII, IX to XI and XV.</li> <li>➤ West Bengal Service Rules, Part II — Chapters I to IX, XIII.</li> <li>➤ Civil Account Code, Vol. I, Chapter 9.</li> <li>➤ Civil Service Regulations, Part IV, Chapter XXV, Part V and Chapter XXXVIII, Part VI.</li> <li>➤ West Bengal Audit Manual.</li> <li>➤ Account Code, Vol. I.</li> <li>➤ Account Code, Vol. I I.</li> <li>➤ Audit Code (except section IV).</li> <li>➤ Public Works Account Code</li> </ul>	
3	Audit[100 marks] (5 questions out of 8 questions)	B.Com (Honours)	<ul style="list-style-type: none"> <li>▪ Manab Mukherjee</li> <li>▪ P.L. Ganguly.</li> </ul>
4	Accountancy[100 marks] (4 questions from Auditing and 4 question from Accountancy--- 5 question to be answered)	B.Com (Honours) [Consignment Accounts; Shares & redemption of shares; Hire & Purchase; Final Accounts & Single Entry; Partnership, etc.]	<ul style="list-style-type: none"> <li>▪ Basu &amp; Das</li> <li>▪ Hanif Mukherjee</li> <li>▪ Shukla &amp; Grawal</li> </ul>
5	<b>Law-I (without books)</b> <b>[100 marks]</b> <b>(Definition-25 marks and 5 other question out of 8 questions each carrying 15 marks)</b>  <b>(Amendment</b>	<ul style="list-style-type: none"> <li>➤ The WBVAT Act,2003 and the rule made there under;</li> <li>➤ Practical application of Sales tax law in dealing with assessment (candidates may be required to draw up assessment orders in hypothetical cases);</li> <li>➤ The Central Sales tax act,1956 and the rule made there under Notification no.1501-F dt. 25.04.1958;</li> <li>➤ WB State tax on Profession, Trades , Calling and employments Act,1979 and the rule made there under;</li> <li>➤ The WB Taxation Tribunal Act,1987;</li> </ul>	<ul style="list-style-type: none"> <li>▪ K.K. Mundra</li> </ul>

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	<b>made on 19/6/2013.)</b>	<ul style="list-style-type: none"> <li>➤ Motor spirit and foreign liquor under 17(1)(c)of part B of Sch 4 of W.B . Sales tax act,1994;</li> <li>➤ The W.B. I.P.S.1994.</li> </ul>	
6	<b>Law-II (with Books) [100 marks] 5 questions out of 8 questions</b>	<ul style="list-style-type: none"> <li>➤ Indian Penal Code(IPC) .....</li> <li>➤ Criminal Procedure Code(CrPC) ....</li> <li>➤ Indian Evidence Act.....</li> <li>➤ Commercial Law. ----- ---&gt;</li> <li>➤ Bengal Public Demand Recovery (P.D.R) Act. ----- --&gt;</li> </ul>	<p style="text-align: center;">X</p> <p>} Justice Khastagir Sen-Mitra Publisher:- Kamal Book House.</p>
7	<b>Hindi-I (Written) [Written –40 marks Dictation—20 marks]</b>	<ul style="list-style-type: none"> <li>➤ Dictation from prescribed Text books</li> <li>➤ Translation from English to Hindi</li> <li>➤ Translation from Hindi to English</li> <li>➤ Letter writing Personal type &amp; Official type</li> </ul>	<p style="text-align: center;">X</p>
8	<b>Hindi-II (Oral) [40 marks]</b>	Conversation in Hindi on matters of topical interest and matters connected with official duties of Candidates.	
9	<b>Bengali-I</b>	<p>If the mother tongue of the candidate is other than Bengali then the candidates have to pass in Bengali Papers.</p> <ul style="list-style-type: none"> <li>➤ Dictation from prescribed Text books</li> <li>➤ Translation into English from Text books</li> <li>➤ Translation into Bengali from simple passages in English.</li> </ul>	শর্পচন্দের ‘শ্রীকান্ত’
	<b>Bengali-II</b>	<ul style="list-style-type: none"> <li>➤ Viva Voce: – Simple conversation on topics of general interest and reading ordinary manuscript letters.</li> </ul>	

Departmental Examinations are conducted for different categories of Govt. officers including All India Service Officers serving under West Bengal Government in **May** and **November** every year.