

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

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

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

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

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.