

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu/Srinagar

Notification  
Jammu, the 14/3 of March, 2023

S.O /38. -In exercise of the powers conferred by proviso to article 309 of the Constitution of India, the Lieutenant Governor is pleased to direct that the Schedule appended to Jammu and Kashmir Excise and Commercial Taxes (Departmental Examination ) Rules, 2006 notified vide notification SRO- 140 dated 21<sup>st</sup> of April 2006 shall be substituted by the Schedule appended to this notification.

This notification shall come into force with immediate effect.

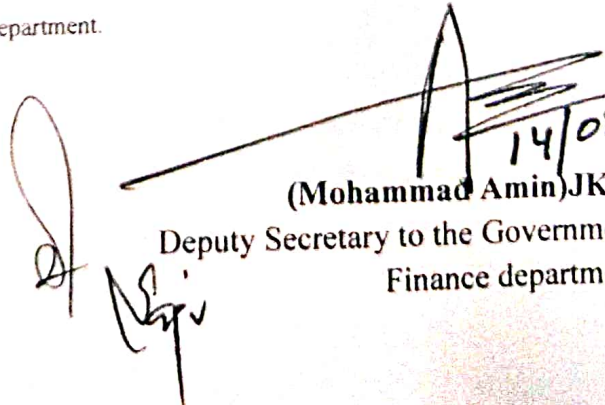
**By order of the Lieutenant Governor.**

Sd/-  
Secretary  
Finance Department.  
Dated: 14 - 03 - 2023

No: FD-ST/32/2022 -03(161597)

**Copy to the:-**

1. All Financial Commissioners (Additional Chief Secretaries).
2. All Principal Secretaries to Government.
3. Principal Secretary to Hon'ble Lt. Governor.
4. Joint Secretary, J&K, MHA,GOI, New Delhi.
5. All Commissioner/Secretaries to Government.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K.
8. Excise Commissioner, J&K.
9. Secretary, Public Service Commission, J&K.
10. General Manager, Government Press, Srinagar/ Jammu for publication in Government Gazette.
11. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
12. Principal Training Institute Nagrota, J&K, Jammu.
13. Private Secretary to the Administrative Secretary, Finance Department.
14. Incharge website, GAD/ Finance Department.

  
(Mohammad Amin)JKAS  
Deputy Secretary to the Government,  
Finance department.  
14/03/2023

## SCHEDULE

### Syllabus for the Departmental Examinations

#### 1. Excise & Taxation Part I Examination

Marks-100

Time 3 hours

##### PAPER-A

- i. J&K Excise Act Samvat 1958, and Rules there under provisions relating to grant, recall/cancellation of license, duties imposable and import-export and transport of liquor.
- ii. Schedule of Rates prescribed under J&K Excise Act, and the rules thereunder.
- iii. The Jammu and Kashmir Liquor License and Sales Rules, 1984.
- iv. The Jammu and Kashmir Public Warehousing of Liquor and Intoxicating Drug Rules, 1970.
- v. The Oaths Act, 1969.

##### PAPER-B

Marks-100

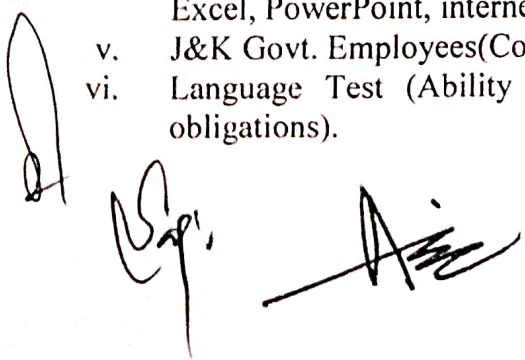
Time 3 hours

- i. Central Goods and Services Tax Act, 2017.
- ii. Jammu and Kashmir Goods and Services Tax Act, 2017 and the rules made thereunder.
- iii. J&K Motor Spirit and Diesel Oil (Taxation of Sales) Act, Samvat 2005 and the rules made thereunder ( Provisions relating to definitions, Levy of Tax and Licensing).
- iv. Fundamentals of Accounting: Functions, Necessity and Principles of Accounting, Fundamentals of Double Entry System – General Principles. Fundamental knowledge of popular accounting software like Tally, Busy, Marg etc.
- v. Incidence of Tax, Taxation Laws- Direct and Indirect, Indian Tax system, Tax Planning, Tax Evasion, Tax Avoidance.

##### PAPER-C

Marks-100

Time 3 hours

- i. Constitution of India (Part I to IVA).
  - ii. The Right to Information Act, 2005.
  - iii. Elementary Knowledge of IT like Software, Hardware and Programming.
  - iv. Types of Computer networks and their uses, Office applications like Microsoft word, Excel, PowerPoint, internet browsers etc.
  - v. J&K Govt. Employees(Conduct) Rules, 1971.
  - vi. Language Test (Ability To Read And Write in English in discharge of official obligations).
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## 2. Excise & Taxation Part II Examination

### PAPER- A

Marks-100

Time 3 hours

- i. The Indian Evidence Act, 1872.
- ii. The Code of Criminal Procedure, 1973 (Chapters: 2,3,4,5,6,7,9,15,16,23,32,33,34,35,36).
- iii. The Indian Penal Code, 1860 (Chapters: 6,9,10,11,12,13,14,17,18,22).

### PAPER- B

Marks-100

Time 3 hours

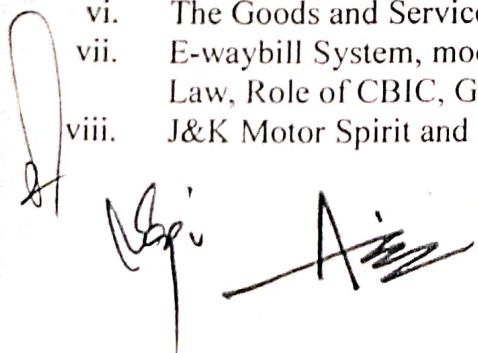
- i. J&K Excise Act Samvat 1958, and Rules thereunder.
- ii. J&K Brewery Rules Samvat 2003.
- iii. J&K Distillery Rules Samvat 2003.
- iv. Narcotic Drugs and Psychotropic Substances Act, 1985.
- v. The Jammu and Kashmir Public Safety Act, 1978.
- vi. Clauses of Public Safety Act pertaining to liquor matters.

### PAPER-C

Marks-100

Time 3 hours

- i. Constitution of India (Parts: V,VI,VIII,IX,IXA,IXB).
- ii. Concept and types of Indirect Tax; Right to impose indirect tax by Centre(Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India, Tax Planning, Prevention of Tax Evasion and Tax Avoidance under GST.
- iii. Jammu and Kashmir Goods and Services Tax Act, 2017 and the rules made thereunder.
- iv. Central Goods and Services Tax Act, 2017.
- v. Integrated Goods And Services Tax Act 2017.
- vi. The Goods and Services Tax (Compensation to States) Act.
- vii. E-waybill System, mode of generation and conditions for movement of goods under GST Law, Role of CBIC, GST Network and National Informatics Centre.
- viii. J&K Motor Spirit and Diesel Oil (Taxation of Sales) Act.





**PAPER-D**

**Marks-100**  
**Time 3 hours**

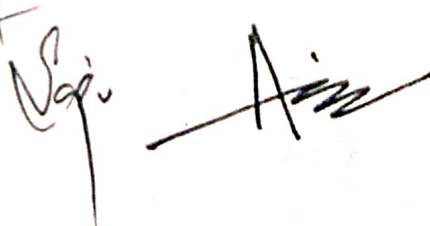
- i. Medicinal and Toilet Preparation( Excise Duty) Act , 1956 and rules made thereunder.
- ii. The Jammu and Kashmir Public Services Guarantee Act, 2011.
- iii. The Public Records Act, 1993.
- iv. The Registration Act, 1908.
- v. The Limitation Act, 1963.
- vi. The Code of Civil Procedure, 1908.

- (a) Order V – Issue and service of summons.
- (b) Order XVI – Summoning & attendance of witnesses.
- (c) Sec. 60 to 63 read with order XXI.
- (d) Order XIX – Affidavits.
- (e) Order XXVI - Commissions - Rules 1 to 18 only.
- (f) Order XLVII – Review.

**PAPER-E**

**Marks-100**  
**Time 3 hours**

- i. Accounting Basics, Books of Accounts, revenue, expenses, assets and liabilities, depreciation and auditing.
- ii. Accounting Principles
  - a. Concepts & Conventions.
  - b. Cash and Mercantile Systems.
- iii. Accounting of Bank transactions, bill transactions, preparation of bank reconciliation statements.
- iv. Preparation of Trial Balance, Errors disclosed by Trial Balance and errors not disclosed by Trial Balance – rectification of errors.
- v. Preparation of final accounts i.e. manufacturing, trading and profit and loss accounts and balance Sheet.
- vi. E-commerce and its Technological Aspects.
- vii. Digital Payment systems: POS, UPI, Mobile wallets, Internet Banking, Micro ATMs etc.
- viii. Computer applications: Introduction to Computer, DOS, Operating Systems (Windows/Linux), Word Processing in detail, Spreadsheet (Excel) in Detail, Presentation in Ms-PowerPoint or Equivalent, Outlook Express, FrontPage, MS Access, System Tools, Virus etc.



3. Excise & Taxation Part III Examination

PAPER A

Marks-100  
Time 3 hours

- i. The Transfer of Property Act, 1882.
- ii. The Indian Partnership Act, 1932.
- iii. The Indian Easements Act, 1882.
- iv. Indian Companies Act, 2013 and the rules there under.
- v. Hindu Law
  - o Womens Property Stridhan
  - o Coparcener & Coparcenary Property (Metakshara Law)

PAPER B

Marks-100  
Time 3 hours

- i. The General Clauses Act, 1897.
- ii. The Sale of Goods Act, 1930.
- iii. Jammu and Kashmir Goods and Services Tax Act, 2017 and the rules made thereunder.
- iv. Central Goods and Services Tax Act, 2017.
- v. Integrated Goods And Services Tax Act 2017.
- vi. The Goods and Services Tax (Compensation to States) Act.
- vii. The Contempt Of Courts Act, 1971.
- viii. The Jammu and Kashmir Regulation of Accounts Act, Samvat. 2001.
- ix. The Court Fees Act, 1870.

PAPER C

Marks-100  
Time 3 hours

- i. J&K Civil Services Regulations Vol. I.
- ii. J&K Financial Code Vol.I Chapters I to VII.
- iii. J&K Civil Services (Classification, Control & Appeal) Rules, 1956.
- iv. Public Financial Management System.
- v. Overview of GFR 2017.
- vi. Stamps Act, 1977.



#### PAPER D

Marks-100  
Time 3 hours

- i. Public Administration- Concept and scope.
- ii. Latest trends in Public Administration.
- iii. Administrative Ethics and Corruption.
- iv. Accountability in public administration and responsive administration.
- v. Single line administration.
- vi. Panchayati Raj Act, 1989 and Rules made thereunder.
- vii. Office Management/ Official Communication/ Govt SROs , e-office, Record management, Leadership and Motivation, Supervisory Skills.
- viii. The Prevention of Corruption Act, 1988.

#### PAPER E

Marks-100  
Time 3 hours

- i. The Indian Contract Act, 1872.
- ii. Constitution of India(Parts: XI,XII,XIII,XIV,XIVA,XV, XX).
- iii. Amendment Process to the Constitution - Centralization vs Decentralization - Community Development Programs- Balwant Rai Mehta, Ashok Mehta Committee.
- iv. 73rd and 74th Constitutional Amendment Acts and their Implementation.

#### PAPER-F

Marks-100  
Time 3 hours

- i. Computer Applications:-

- a. Ms Window....
- b. Ms Office
- c. Ms Excel
- d. Ms Power point
- e. Email, internet and intranet

- ii. Overview of budgeting, Types of budgets, Approaches to budgeting, Preparing a budget, Budgetary control. NITI Aayog; Evolution and Objectives of NITI Aayog and its achievements. Economic Reforms in India. Concept of MIS, JKCPIS, Beams, JKPaysys, GeM portals etc.

