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EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 25th July, 1995

No. FTX. 52/92/240.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Assam is pleased to make the following Rules regulating the recruitment and the conditions of service of the persons appointed to the Assam Taxation Service.

Title and Commencement

1. (1) These rules may be called the Assam Taxation Service Rules, 1995.

(2) They shall take effect from the date of this notification.

Definition

2. In these Rules, unless there is anything repugnant in the subject or context :—

(a) "Appointing Authority" means the Governor of Assam ;

(b) "Class" means the class of officers as defined under Rule 3 ;

(c) "Commission" means the Assam Public Service Commission ;

(d) "Commissioner" means the Commissioner of Taxes ;

(e) "Committee" means the Selection Committee constituted under Rule 13 ;

(f) "Government" means the Government of Assam ;

(g) "Governor" means the Governor of Assam;

(h) "Member" means the member of the Assam Taxation Service;

(i) "Ministerial staff" means such ministerial Government servant including Statistical Assistants employed in the office of the Commissioner or any sub-ordinate office of the Commissioner;

(j) "Schedule" means the Schedule appended to these rules;

(k) "Select list" means the list as referred to in rules 6 and 12 ;

(l) "Service" means the Assam Taxation Service;

(m) "Year" means a calendar Year;

Class and Cadre

3. (1) Class—The service shall consist of the following Classes and cadres:—

(a) Class I—It shall include the cadres of:—

(i) Additional Commissioner of Taxes;

(ii) Joint Commissioner of Taxes;

(iii) Deputy Commissioner of Taxes;

(iv) Senior Superintendent of Taxes;

(v) Superintendent of Taxes;

(b) Class II—It shall include the cadre of:—

(i) Inspector of Taxes.

(2) The service may also include:—

(a) any post equivalent to a post in any of the cadres mentioned in sub-rule (i), and

(b) any cadre or post laid down by Government to be included to a cadre of the Service.

Strength of Service.

4. The strength of each cadre in a Class of the Service shall be such as determined by the Governor from time to time. The strength of the cadres of the service on the date of commencement of these rules shall be as shown in Schedule-I:

Provided that Governor may hold in abeyance any post as and when considered necessary.

Method of Recruitment.

5. Recruitment to the Service shall be made in the manner prescribed hereinafter :—

(1) By promotion :—

(i) Recruitment to the cadre of Additional Commissioner of Taxes shall be made by promotion from the cadre of Joint Commissioner of Taxes only.

(ii) Recruitment to the cadre of Joint Commissioner of Taxes shall be made by promotion from the cadre of Deputy Commissioner of Taxes only.

(iii) Recruitment to the cadre of Deputy Commissioner of Taxes shall be made by promotion from the cadre of Senior Superintendent of Taxes only.

(iv) Recruitment to the cadre of Senior Superintendent of Taxes shall be made by promotion from the cadre of Superintendent of Taxes only.

(v) Recruitment against two third of the strength of the cadre of Superintendent of Taxes shall be made by promotion from the cadre of Inspector of Taxes in accordance with Rule 11.

(vi) Recruitment against one fourth of the cadre strength of Inspector of Taxes shall be made by promotion from ministerial staff of office of the Commissioner of Taxes and other apex offices of the Commissioner of Taxes in accordance with Rule 11.

(2) By Direct recruitment :—

(i) Recruitment against one third of the cadre strength of Superintendent of Taxes shall be made by direct recruitment in accordance with Rule 6.

(ii) Recruitment against three forth of the cadre strength of Inspector of Taxes shall be made by direct recruitment in accordance with Rule 6.

Direct recruitment.

6. (1) Subject to the provision of sub-rule (2) (i) or 2 (ii) of Rule 5, as the case may be, direct recruitment shall be made on the basis of recommendations made by the Commission in accordance with the procedure hereinafter provided:

(a) Before the end of each year the Appointing Authority shall make an assessment regarding the likely number of vacancies to be filled up by direct recruitment during the next year and shall intimate the same to the Commission together with the details about reservation for candidates belonging to Scheduled Castes, Scheduled Tribes or any other category as laid down by the Government as provided under Rule 15 and about carry forward such reservation.

(b) The Appointing Authority shall simultaneously request the Commission to recommend a list of candidates for direct recruitment in order of preference.

(c) The Commission shall make a selection in accordance with the scheme of selection prescribed by the Government in consultation with the Commission. The Commission may hold such test and/or interview and undertake scrutiny of the certificate and other documents as may be considered necessary.

(d) The Commission shall furnish to the Appointing Authority a list of candidates, remommended by it in order or preference, found suitable for direct recruitment, The number of candidates in such

a list may be approximately double the number of vacancies.

(e) The Commission shall simultaneously publish the list in the Assam Gazette and/or such other places as the Commission may consider proper.

(2) The list mentioned in clauses (d) and (e) of sub-rule (1) of this Rule shall remain valid for 12 calendar month from the date of the recommendation.

(3) In the event of the Commission being unable to recommend sufficient number of candidates to fill up all the vacancies in a year it shall, in consultation with the Appointing Authority, repeat the procedure as mentioned hereinbefore under sub-rule (1) of this Rule, for recommending a subsequent list for the year:

Provided that the Appointing Authority shall not make appointment of any candidate from the subsequent list until all the candidates of the earlier list of the same year eligible for appointment have been offered the appointment.

Qualification for direct recruitment

7. A candidate for direct recruitment to the Service shall not be less than 21 years and not more than 36 years of age on the 1st January of the year of advertisement with relaxation in the cases of candidates belonging to special categories like Scheduled Castes, Scheduled Tribes and any other category as laid down by the Government in force for the time being.

Academic Qualification

8. The minimum educational qualification of a candidate for direct recruitment to the Service shall be a degree in Arts, Science or Commerce or any other equivalent Degree of a recognised University or Institution.

Physical fitness.

9. A candidate for direct recruitment shall be:—

(a) of sound health both mentally and physically and free from organic defect or bodily infirmity likely to interfere with

the efficient performance of his duties; and

(b) required to undergo medical examination as precribed by the Government before appointment to Service.

Character.

10. A candidate for direct recruitment shall produce to the Commission certificate of good character from :—

(a) the Principal Academic or Administrative Officer of the University or College in which he or she studied last; and

(b) two respectable persons who are well acquainted with (but not related to) the candidate.

Recruitment by promotion

11. Subject to the provision of sub-rule (1) of Rule 5, appointment by promotion in the Service shall be made in the manner provided hereinafter :—

(a) For Promotion to the cadre of Additional Commissioner of Taxes, a member of the Service must have completed 2 years of service as Joint Commissioner of Taxes.

(b) For promotion to the cadre of Joint Commissioner of Taxes, a member of the Service must have completed 5 years of service as Deputy Commissioner of Taxes.

(c) For promotion to the cadre of Deputy Commissioner of Taxes, a member of the Service must have completed 5 years of service as Senior Superintendent of Taxes or 13 years of service as Superintendent of Taxes and Senior Superintendent of Taxes taken together.

(d) For promotion to the cadre of Senior Superintendent of Taxes, a member of the

Service must have completed 8 years of service as Superintendent of Taxes and must have successfully undergone the training and passed the Departmental Examination as prescribed under Rule 18.

(e) For promotion against the two third strength of the cadre of Superintendent of Taxes, a member must have completed 10 years of service as Inspector of Taxes and must have succesfully undergone the training and passed the Departmental Examination as prescribed under Rule 18.

(f) For promotion against one fourth of the cadre of Inspector of Taxes, a member of the ministerial staff must have rendered meritorious service for a minimum period of 10 years as a ministerial staff of which at least one year as Upper Division Assistant or 10 years as Statistical Assistant and must not have crossed 45 years of age on 1st Day of January of the year in which the promotion is considered in accordance with the clause (vi) of sub-rule (1) of rule 5.

General procedure of promotion

12. (1) Before the end of each year the Appointing Authority shall make an assessment of the likely number of vacancies to be filled up by promotion in the next year in each cadre.

(2) The Appointing Authority shall then furnish to the Committee the following documents and information with regard to as many officers in order of seniority as are eligible for promotion.

(a) information about the member of vacancies;

(b) list of the officers in order of seniority eligible for promotion (separate list for promotion to different cadres shall be

furnished) indicating the cadres in which the case of promotion is to be considered;

(c) A.C. Rs. and personal files of the officers listed;

(d) details about reservation in case of promotion to the Service and about carry forward of reserved vacancies;

(e) any other documents and information as may be considered necessary by the Appointing Authority or required by the Committee;

(3) The Appointing Authority shall simultaneously request the Committee to recommend a list of officers found suitable for promotion in order of preference in respect of promotion to each of the cadres in which recruitment is to be made by promotion.

(4) The selection shall be made on the basis of merit with due regard to seniority in case of promotion stated hereinbefore.

The Committee, after examination of the documents and information furnished by the Appointing Authority shall recommend to the Appointing Authority a list of officers about double the number of probable vacancies in the next year in order of preference found suitable for promotion. In case the Committee does not consider an officer suitable for promotion according to seniority it shall record the reasons thereof in writing and forward these reasons to the Appointing Authority together with the list.

(6) The Appointing Authority on receipt of the lists recommended by the Committee shall:—

(a) consider the list prepared for promotion cadrewise alongwith A.C.R. and personal files of the employees and approve the list

unless it considers any change or modification necessary. If the Appointing Authority considers it necessary to make any change in the list received from the Committee, he shall inform the Committee of the Changes proposed and after taking into account the comments, if any of the Committee may approve the list finally with such modification, if any, as in his opinion, be just and proper.

(b) (i) forward the list prepared by the Committee for promotion cadre-wise to the Commission together with the information and documents with a request to approve the list.

(ii) the Commission shall consider the list recommended by the Committee together with information and documents and such other documents and information; as may be required by the Commission and obtained from the Appointing Authority. The Commission shall finally approve the list with such modifications as it considers just and proper.

(7) The list so approved by the Commission shall form the select list for the purpose of appointment by promotion.

(8) The inclusion of a candidate's name in a select list shall confer no right to promotion unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that a candidate is suitable for promotion.

(9) The lists finally approved by the Commission shall be publishel by the Appointing Authority in the Assam Gozette within 15 days from the date of final approval.

(10) The promotion shall be made in accordance with the select list finally approved.

(11) The select list shall remain valid for 12 calendar months from the date of approval by the Commission.

Seclection Committee

13. The Committee referred to in Rule 12 shall consist of the following :—

(i) For considering promotion to the post of Additional Commissioner of Taxes and Joint Commissioner of Taxes—

(1) The Chief Seceretary to the Government of Assam	..	Chairman
(2) The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department.	..	Member Secretary
(3) The Secretary to the Govt. of Assam, Personnel Deptt.	..	Members
(4) The Commissioner of Taxes, Assam.	..	..

(ii) For considering promotion to the post of Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes and Inspector of Taxes-

(1) The Commissioner and Secretary to the Government of Assam, Finance Department	...	Chairman
(2) The Secretary to the Government of Assam, Personnel Department or his representative not below the rank of Deputy Secretary	..	Members
(3) The Commissioner of Taxes, Assam		
(4) The Deputy Secretary to the Government of Assam, Finance (Taxation) Department	.. ..	Member Secretary

Disqualification

14. (1) No person shall be eligible for appointment to the Service-

(a) unless he is a citizen of India, and

(b) If he has more than one wife living or in case of female candidate who had married a person who has one wife living :

Provided that the Governor may, if he is satisfied that there are special ground for doing so, exempt any person from the operation of this clause.

(2) No person who attempts to enlist the support for his candidatur directly or indirectly by any recommendation, either written or oral or by any other means shall be appointed to the Service.

Reservation

15. In all cases of appointment by direct recruitment as well as by promotion, there shall be reservation in case of candidates belonging to the member of Scheduled Castes, Scheduled Tribes as per provision of the Assam Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in services and posts) Act. 1978 and the rules framed thereunder. There shall also be reservation for candidate belonging to Other Backward Classes including More Other Backward Classes as per Government instruction contained in O. M. No. ABP-38/83/14, dated 4th January 1984 for direct recruitment only. General orders in respect of reservation in favour of other categories of candidates as may be in force for the time being shall be followed.

Appointment

16. (1) Subject to the provisions of sub-rule (2) of this Rule, appointment under Rule 6 shall be made by the Appointting Authority in accordance with the order of preference determined in the list referred to under sub-rule (1) of Rule 6.

(2) The inclusion of a candidate's name in the list mentioned under sub-rule (1) of Rule 6 shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry as prescribed by the Government from time to time and also, as may be considered necessary, that a candidate is suitable in all respects for appointment to the Service.

(3) All appointments shall be made by the Governor. The Appointments shall be notified in the Official Gazette.

Jcining time

17. The person appointed/promoted shall join within 15 days from the date of receipt of the order of the appointment or the promotion failing which the appointment shall be cancelled. The Appointing Authority may however extend the period which/ shall not, in all, exceed three months.

Training

18. A member in the cadre of Superintendent of Taxes and Inspector of Taxes shall have to undergo such training and such departmental examination as the Government may prescribe from time to time.

Note:-The rules for Departmental Examination are given in Schedule -II

Discharge or reversion

19. A temporary or officiating member under these Rules shall be liable to be discharged or reverted to the lower cadre of the service or to his original service as the case may be, if:-

(i)he fails to make sufficient use of the opportunities given during any training as may be prescribed by the Government from time to time or fails to render satisfactory service in the cadre; and/or

(ii) it is found on a subsequent verification that he was initially not qualified for the appointment or that he had furnished any incorrect information with regard to his appointment.

Seniority

20. (1) The Seniority of a member in a cadre appointed by direct recruitment or by promotion shall be determined in accordance with the order of preference in the respective list recommended by the Commission under Rule 6 or under sub-rule 6 (b) (ii) of Rule 12, as the case may be, joins the appointment 15 days from the date of receipt of the order or within the extended period as mentioned in Rule 17.

(2) If a member fails to join the appointment within the initial 15 days of receipt of the order or within the extended period as mentioned in the Rule 17 but joins later, his seniority shall be determined in accordance with the date of joining.

(3) A member appointed by promotion in a year shall be senior to a member appointed by direct recruitment in the same cadre in that year.

Probation and confimation

21. (1) Subject to availability of a permanent vacancy a member of the cadre of the Superintendent of Taxes and Inspector of Taxes shall be placed according to seniority on probation for a period of 2 years before he is confirmed against a permanent post :

Provided that the period of probation may for good and sufficient reasons, be extended by the Appointing Authority for any specified period not exceeding the period of two years :

Provided further that the period of probation may be curtailed or dispensed with in any case for good and sufficient reasons by the Appointing Authority :

(2) A member of the Service placed on probation under sub-rule (1) shall be confirmed against a permanent vacancy subject to the following conditions:-

(a) he has completed the period of probation to the satisfaction of the Appointing Authority in accordance with sub-rule (1) ;-

(b) he has successfully undergone the training and passed the departmental examination, if any, prescribed by the Government under Rule 18.

(3) A member of the cadre of Additional Commissioner of Taxes or Joint Commissioner of Taxes or Deputy Commissioner of Taxes or Senior Superintendent of Taxes shall be confirmed against a permanent vacancy as and when available and and subject to satisfactory performance.

(4) If confirmation of a member is delayed on account of his failure to qualify for such confirmation he shall lose his position in order of seniority vis-a-vis such of his juniors as might be confirmed earlier than he. His seniority shall, however, be restored in the cadre on his confirmation subsequently.

Gradation list

22. There shall be prepared and published every year a gradation list containing the names of all the members of the Service cadrewise in order of seniority and such other particulars as date of birth, date of appointment etc.

Pay

23. Appointment in the Service shall be made in the time scale of pay as may be prescribed by the Government from time to time. The scale of pay of the posts in the cadres of the Service, on the date of commencement of these rules are shown at Schedule-I

Mode of Employment

24. (1) Member of the Service shall be employed in such manner as the Appointing Authority may decide.

(2) A member of the Service shall be liable to be posted anywhere within the State of Assam or outside the State of Assam or to any other department of the Government, a body corporate in the affairs of which the Government may be substantially interested, or an autonomous district council, if so required in the interest of public service and in such a case the member shall not have any option against such posting or transfer.

Other condition of Service

25. (1) Except as provided in these rules, all matters relating to pay and allowance, leave, pension, discipline and other conditions of service shall be regulated by the general rules and/or orders of the Government for the time being in force.

(2) The conditions of Service of the members in respect of matters, for which no provision has been made in these Rules shall be the same, as are, for the time being, applicable to other officers of the Government of the corresponding status and having similar functions.

Relaxation

26. Where the Government is satisfied that the operation of any of these Rules causes undue hardship in any particular case, it may dipense with or relax the requirement of that rule to such extent,

and subject to such conditions, as it may consider necessary for dealing with the case in a just and equitable manner;

Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided in these Rules.

Interpretation

27. If any question arises relating to the interpretation of these rules the decision of the Government shall be final.

Repeal and Savings

28. (1) The Assam Taxation Service Rules, 1962 are hereby repealed.

(2) Notwithstanding such repeal, all appointments made, orders issued, action taken or anything whatsoever done under the Rules repealed shall be deemed to have been validly made, issued or done under the corresponding provisions of these rules.

Schedule I

(See Rule 4 and Rule 23)

Strength of each cadre of the Service and the time scale of pay.

Cadre of posts	Time scale	No. of post		
		Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)
A. Class—I				
1. Addl. Commissioner of Taxes	Rs.3825—125—4450—150—5200—175—5900	2	...	2
2. Jt. Commissioner of Taxes	Rs.3275—100—3575—125—4200—EB—125—4450—150—5050	5	...	5
3. Deputy Commissioner of Taxes	Rs.2975—100—3575—125—3825—EB—125—4450—150—4750	13	...	13

4. Senior Supdt. of Taxes	Rs.2275—60—2395—80—2857—EB—100—3575—125—4430	...	15	15
5. Superidtendent of Taxes	Rs.1785—50—2035—60—2395—80—2475—EB—80—2875—100—3575—125—4200	131	...	131
B. Class—II				
1. Inspector of Taxes	Rs.1475—40—1635—50—2035—EB—60—2395—80—2875—100—3570—125—3825	205	...	205

The scale of pay shown above are as provided under the Assam Services (Revision of Pay) Rules, 1990.

SCHEDULE—II
(See Rule 18)

RULES FOR THE DEPARTMENTAL EXAMINATION OF MEMBERS OF THE ASSAM TAXATION SERVICE.

1. The examination shall be held not more than twice a year under the direction and control of the Commission.

2. The Commission shall notify in the Official Gazette the date, the programme and the place of examination at least a month before the date on which the examination commences.

3. A candidate who is required to pass the examination shall intimate the Commissioner in the form prescribed in Appendix-I, his intention of appearing at the examination and the subject in which he desires to appear soon after the publication of the notification by the Commsision.

4. The Commissioner shall prepare a consolidated list of candidates appearing in the examination and send it to the Commission as soon as possible but not later than the date fixed by the Commission for the purpose.

5. The examination shall consist of the following subjects :—

(i) Law (without books)-

(a) General and Mercantile Law.

(b) Sales Tax Laws.

(c) Other Taxation Laws.

(ii) Book Keeping and General Commercial knowledge (with books)

(iii) Account and office procedure (with books).

(iv) Language.

(v) Practical Test.

6. (1) The examination on all subject except on Language and the practical Test, shall be by two standards, namely higher and lower. The same question paper shall be used for determining the standard of passing in a subject.

(2) A member of the cadre of Superintendent of Taxes shall be liable to pass the examination by the higher standard or sole standard, as the case may be.

(3) A member of the cadre of Inspector of Taxes shall be liable to pass the examination by the lower or sole standard, as the case be.

(4) A member not liable to pass the examination by higher standard may do so at his option.

(5) A member shall be liable to pass a subject or part thereof separately.

(6) For the purpose of the written examination, question paper shall be set and answar papers examined on the requisition of the Commission, by the Commissioner or any other person appointed by the Government for the purpose.

(7) The practical test shall be conducted by a Board of Examiners constituted by the Commission with the Secretary to Government in the Finance Department and the Commissioner or their representatives as members.

(8) The results of the examination shall be communicated by the Commission to the Government for publication in the Official Gazette.

(9) The syllabus of the examination shall be as given in Appendix II. The maximum marks for each subject, the minimum pass marks by each/sole standard and time allowed for each paper shall be as given in Appendix.III.

APPENDIX—I

To,

The Commissioner of Taxes, Assam, Kar Bhawan, Dispur, Guwahati—6.

Sir,

With reference to the Rules for the Departmental Examination of members of the Assam Taxation Service I beg to state my intention to appear in the Examination to be held on the 19 in the following subject :—

Subject Paper Higher/Lower/Sole standard with/without books.

1.
2.
3.
4.
5.

Dated ....

Yours faithfully,

Signature of the Applicant

To be clearly written.
Name ....
(in block letters)

Designation and cadre
Office ....
District ....

APPENDIX-II

SYLLABUS OF EXAMINATION

1. The paper on General and Mercantile Law is intended to test the acquaintance of the candidate with the general principles embodied in the Acts specified below and shall consist of Groups A and B.

Group 'A' shall consist of :—

(1) The Indian Penal Code. 1860 (Act XIV of 1860) Section 21 and Chapters X and XI.

(2) The Criminal Procedure Code, 1973 (Act II of 1974) Section 2(a), 2(c). 2(d), 2(w), 195, 269, Chapter XX and Sections 340-345.

(3) The code of Civil procedure, 1908, (Act V of 1908). Sections 5, 11, 27-29 and 75. Orders V. XIII, XVI and XVII.

(4) Indian Evidence Act, 1872 (Act I of 1872) Chapter-I III, VII and VIIII.

(5) The General Causes Act, 1897 (Act X of 1897) and

(6) The Assam Land and Revenue Regulation 1886 (Section 69 to 82)

Group B shall consist of :—

(1) The Constitution of India (Articles 269, 276. 286, 301, 302 and 304)

(2) The Contract Act, 1872 (Act IX of 1872) with particular emphasis on chapter-X.

(3) The Sales of Goods Act, 1930 (Act III of 1930)

(4) The Partnership Act, 1932 (Act IX of 1932)

(5) The Companies Act. 1956 (Act I of 1956) Part II and part IV of Chapter-I.)

2. The Paper on Sales Tax Laws shall comprise of the following :—

(1) The Assam General Sales Tax Act 1993 (Assam Act 12 of 1994) and the rules made thereunder.

(2) The Central Sales Tax Act, 1956, (Act No. 74 of 1956) and the rules made thereunder.

A. Candidate may be required to draw up assessment and refund orders under the Assam General Sales Tax Act. 1993. He should also be familiar with important Assam High Court Rulings on the Sales Tax Laws.

3. The Paper on the other Taxation Laws shall comprise of the following Acts :—

(1) The Income Tax Act, 1961 (Act No. 43 of 1961) (Section 10, 23, and 34)

(2) The Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947) and the rules made thereunder.

(3) The Assam Electricity Duty Act, 1964 (Assam Act XXX of 1964).

(4) The Assam Amusement and Betting Tax Act, 1939 (Assam Act VI of 1939) and the rules made thedeunder—

(5) The Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1987 (Assam Act-V of 1989) and the rules thereunder.

(6) The Assam Taxation (on Specified lands) Act, 1990.

(7) The Assam Agricultural Income Tax Act, 1939 (Assam Act—IX of 1939) and the rules made thereunder.

4. The paper on Book Keeping and General Commercial knowledge should be of a fairly elementary character. The course shall cover the following chapters in Advanced Accounts by R. N. Carter (Third Edition Revised) 1949.

Chapter—I :—Book Keeping upto the Trial Balance.
Chapter—II : Trading and profit and Loss Account and Balance Sheet.

Chapter—V :—Depreciation Sinking Funds, Reserves, Reserve Funds, Secret Reserves.
Chapter—VI :—Bills of Exchange Promissory Notes, Cheques,
Chapter—IX :—Self Balancing Ledgers.
Chapter—X :—Capital and Revenue Account, Receipts and payments Accounts, Income and Expenditure Account:
Chapter—XVIII :—Double Account System.

Note : If there is any change in the subject of these chapters in the subsequent editions of 'Carter' candidates should read the corresponding in the later edition.

5. The paper on Accounts and office procedure shall deal with office procedure in the office of the Superintendent of Taxes the registers ond Forms maintained in such office (including the objection for which they are kept), in addition, questions will be asked from the following (corrected up to date):—

(1) Fundamental Rules and the Assam Subsidiary Rules :—

Chapter II, III, IV. VIII, IX, X (omitting Rules 82-84, 89-92 and 94-102). XI of section II and the following T.A. Rules of section IV.

Division I SR. 152

Division III SR. 157

Division VI SR. 186-87

Division X SRs. 198-99, 208-09 and 211-212

Division XII SRs. 241-42 and 253.

Division XVII SRs.276-77.

(2) The Assam Financial Rules :—
Rules 117. 135, 140, 145, 158, 162, 163, 174, and 185.

(3) The Treasury Rules and the subsidiary orders section (V) and (VII).

(4) The Assam Contingency Manual.

(5) The Assam Civil Services (Conduct) Rules. 1965.

(6) Language Tests will be held in order to judge to working knowledge of a candidate in the following languages -

When the mother tongue of the officer is	The Compulsory languages to be passed.
(i) Assamese : : :	Bengali and one tribal language or two tribal languages
(ii) Bengali : : :	Assamese and Tribal languages

(ii) A tribal Language : : :	Assamese and Bengali or Assamese and another tribal language (other than mother tongue).
(iv) Other than above : : :	Assamese and Bengali, or Assamese and one tribal language.

Note :—"Tribal Language means one of the following tribal Languages".

(i) Mikjr	(Assamese Script)
(ii) Khasi	
(iii) Lushai	(Roman script)
(iv) Garo	

A candidate shall not be required to sit in a test in which he has passed the Matriculation or an equivalent examination.

A candidate should be able to speak, read and write Assamese and Bengali.

As regards a tribal language, he must be able to converse freely with the people of the tribe in whose language he has to pass the examination and to understand them and to make himself understood by them. He must be able to write down sentence spoken in the tribal language by one belonging to the tribe or a conversation held between two of them and to explain the sentences or conversation correctly in Engliish. He must, without assistance, translate from English into the tribal language sentence which are not of a more difficult nature than ordinarily spoken by a person belonging to the tribe. The translation must be substantially correct and inteligible to a native.

A candidate should also be able to read Morwari in the Devnagari script.

7. Practical Test : The object of the Practical Test shall be to ascertain the extent of a candidate's ability to examine accounts maintained by different classes of assessees and to require him to draw an assessment order it necessary.

APPENDIX—III

Subject	Minimum pass marks	Maximum pass Marks Higher/Lower/ Sole standard.		Time allowed
1. Law ;—				
(a) General and Marcential Laws (Group A&B)	100	60	40	3 hours
(b) Sales Tax Laws	100	60	40	3 hours
(c) Other Taxation Law	100	60	40	3 hours
2. Book Keeping and General Commercial Knowledge	100	60	40	3 hours
Account and Office procedure	100	60	40	3 hours
Language :—				
(a) Dictation in				
(i) Assamese	20	...	10	20 minutes
(ii) Bengali	20	...	10	20 minutes
(iii) Tribal Language each	20	...	10	20 minutes
(b) Translation from English into :—				
(i) Assamese	20	...	10	45 minutes
(ii) Bengali	20	...	10	45 minutes
(iii) Tribal Language each	20	...	10	45 minutes
(c) Translation into English from :—				
(i) Assamese	20	...	10	45 minutes
(ii) Bengali	20	...	10	45 minutes
(iii) Tribal Language each	20	...	10	45 minutes

Subject	Maximum Pass marks	Minimum Pass Marks Higher/ Lower Sole standard.	Time allowed
(d) Conversation in ;—			
(i) Assamese	20	 10	20 minutes
(ii) Bengali	20	 10	20 minutes
(iii) Tribal Language each	20	 10	20 minutes
(e) Manuscript reading :—			
(in Marwari only)	20	 10	20 minutes
5 Practical Test ;—	50	 30	1½ hours.

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