

**SYLABUS FOR THE CATEGORY OF STO (E.T.I.'s) DEPARTMENT OF STATE
TAXES AND EXCISE DEPARTMENT H.P**

Paper-1: Law of Crimes

Part-I 40 Marks

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, XXI, 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).

Part-II Marks

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, XXIX, XXXIII, XXXV.

Part-III 20 Marks

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

Paper-2: Excise Laws and Laws related of recovery of arrears

Part-I 20 Marks

- a. H.P. Excise Act 2011:
- b. Punjab Excise Act, 1914 as applicable to the State of H.P.
- c. Narcotics Drugs & psychotropic Substance Act.
- d. Rules, Orders & notifications issued under enactments listed from (a) to (c).

Part-II 20 Marks

- a. Himachal Pradesh Land Revenue Act 1953 w.r.t. recovery of arrears:
- b. Standing orders of Financial Commissioner on recoveries and provisions w.r.t. creation & deletion of liens/charge attachment, sale and auctions.
- c. Section 118 of Himachal Pradesh tenancy and land reform Act, 1972.

Paper-3: Allied Taxes and Enforcement of certain provisions under GST Laws

Part-I 80 Marks

- a. Himachal Pradesh Passenger & Goods Tax Act, 1955 and rules and notification issued there under.
- b. Himachal Pradesh Taxation (on CGCR) Act, 1999 and Rules & Notification issued there under
- c. Himachal Pradesh Tolls Act, 1975 and Rules, Notifications & orders issued there under

Part-II 30 Marks

- a. Himachal Pradesh Value Added Tax Act 2005 and Rules & Notifications issued there under:
- b. Central Sales Tax Act, 1956 and Rules & Notifications issued there under and
- c. Sale of Goods Act
- d.

Part-III 50 Marks

Provisions relating to the following under the GST Laws:-

- a. Inspection, search, seizure and arrest
- b. Recovery of tax demand

Paper-4: Goods & Services Tax Laws

100 Marks

Integrated Goods & Services Tax Act, 2017, Central Goods & Services Tax Act, 2017 and Himachal Pradesh Goods & Services Tax Act, 2017 and Rules, Notifications, orders & Circulars issued there under.

- a. Himachal Pradesh General Clauses Act, 1968 and Companies Act, 2013.
- b.

Paper-5: Accounting and IT

Part-I 25 Marks

Basic Accounting principles, Accounting Standards, Statistical Tools, Tools of statistical analysis including mean, median, mode, standard deviation for summarizing & comparing data and data interpretation.

Part-II 50 Marks

Preparation of Financial Statements including Trading/Manufacturing Accounts, Profit & Loss Accounts, Balance Sheet. Vertical & Horizontal Analysis and Ratio Analysis w.r.t. financial statements.

Part-III 10 Marks

Understanding of basic terms used in information technology environments.

Part-IV 15 Marks

Understanding of accounting software and GST Network's front and back office systems.

Note:- Note:- A total of five questions with maximum 20 marks each are required to be attempted out of the total 8 questions. One question pertaining to syllabus mentioned in Part-II shall be compulsory.