Roll	No.	

### **ETSI**

# Paper - A

Time Allowed - 3 Hours

Maximum Marks-100

# **INSTRUCTIONS**

- i) Attempt any Five questions. All questions carry equal Marks.
- ii) The answer to each question or part thereof should begin on a fresh page.
- iii) Your answer should be precise and coherent.
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.
- v) If you encounter any typographical error, please read it as it appears in the text book.
- vi) Candidates are in their own interest advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.
- vii) No continuation sheets shall be provided to any candidate under any circumstances.
- viii) Candidates should put a cross (×) on blank pages of Answer Script.
- ix) No blank page be left in between answer to various questions.

Define the following under J & K Excise Act, 1958: 1. i) Manufacture. ii) Methylated Spirit. iii) Import, Export and Transport. Intoxicating Drug. iv) What do you understand by Licenses under the J & K Excise Act, 1958? How many 2. types of Licences can be issued? Under what circumstances is a Permit or License recalled? How may duty be imposed under J & K Excise Act, 1958? Can duty be exempted? 3. Discuss transport of liquor under various provisions of J & K Excise Act, 1958, 4. including permit system used for regulation of transport of liquor. What particulars are to be mentioned in the permit? 5. How is Industrial Exemption regulated under Levy of Tolls Act, 1995 and Rules thereof? What is the procedure for invoking penal provisions for offences committed under 6. Levy of Tolls Act, 1995? 7. Define following under Levy of Toll Rules, 1995; i) **Guarding Post** ii) Treasury iii) Post Toll Limits. iv) v) Road 8. How is toll assessed and collected under Levy of Tolls Act, 1995 and Rules thereof?

Roll	No.	

### **ETSI**

## Paper - B

Time Allowed - 3 Hours

Maximum Marks-100

## **INSTRUCTIONS**

- i) Attempt any Five questions. All questions carry equal Marks.
- ii) The answer to each question or part thereof should begin on a fresh page.
- iii) Your answer should be precise and coherent.
- *iv)* The part/parts of the same question must be answered together and should not be interposed between answers to other questions.
- v) If you encounter any typographical error, please read it as it appears in the text book.
- vi) Candidates are in their own interest advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.
- vii) No continuation sheets shall be provided to any candidate under any circumstances.
- viii) Candidates should put a cross (×) on blank pages of Answer Script.
- ix) No blank page be left in between answer to various questions.

- 1. Discuss types of registrations granted to a dealer under J & K VAT Act, 2005? Briefly describe different modes of payment of security.
- 2. Explain the following under J & K VAT Act, 2005:
  - (i) Credit Note and Debit Note
  - (ii) Purchase Tax
  - (iii) Zero rated sales
  - (iv) Suspension of Registration
- 3. How many types of assessments are described in J & K VAT Act, 2005? How is Assessment of escaped turnover conducted under J & K VAT Act, 2005 & Rules thereof?
- 4. When is Refund due to a dealer under J & K VAT Act, 2005? Describe the procedure for making refund under J & K VAT Act & Rules thereof?
- 5. Briefly describe the following under J & K General Sales Tax Act, 1962:
  - (i) Self Assessment and Best Judgement Assessment
  - (ii) Filing of Quarterly and Annual Returns
- **6.** Define the following under J & K Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005:
  - (i) Dealer
  - (ii) Levy of Cess
  - (iii) First sale by Registered dealers
  - (iv) Levy of Tax
- 7. Describe the procedure for grant of registration, suspension, cancellation and restoration of license under J & K Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005?
- **8.** (a) Briefly describe the following under J & K VAT Act, 2005:
  - (i) Reverse Tax
  - (ii) Scrutiny of Returns
  - (b) Briefly describe the following under J & K GST Act, 1962:
    - (i) Provisional Assessment
    - (ii) Reassessment

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### **ETSI**

# Paper - C

Time Allowed - 3 Hours

Maximum Marks-100

## **INSTRUCTIONS**

- i) Attempt any Five questions. All questions carry equal Marks.
- ii) The answer to each question or part thereof should begin on a fresh page.
- iii) Your answer should be precise and coherent.
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.
- v) If you encounter any typographical error, please read it as it appears in the text book.
- vi) Candidates are in their own interest advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.
- vii) No continuation sheets shall be provided to any candidate under any circumstances.
- viii) Candidates should put a cross (×) on blank pages of Answer Script.
- ix) No blank page be left in between answer to various questions.

- 1. Briefly explain the following:
  - (i) Operating System
  - (ii) Anti-Virus
  - (iii) Internet and Intranet
  - (iv) Computer Peripherals
  - (v) Programming Languages.
- 2. What is software? Name two main types of software. Describe at least one of them.
- 3. What is computer hardware? Describe the types of printers used in computers.
- 4. What constitutes 'Gift' under J&K Government Employees (Conduct) Rules, 1971? Under what circumstances is a Government employee allowed to and refrained from accepting Gifts?
- 5. How will a Government employee and his family members conduct themselves with regard to investment, lending and borrowing?
- 6. Write a short essay of 100 (Hundred) words on 'Importance of Sports'.
- 7. Write a letter to Excise Commissioner J&K requesting him to provide additional equipment and machinery for carrying out the destruction of unlawfully grown or cultivated Poppy and Hemp plant.
- **8.** Use the following in your own sentences:
  - (i) Cut back
- (ii) Cut up
- (iii) Get through
- (iv) Get on
- (v) Lend an ear
- (vi) Let down
- (vii) Let off
- (viii) Make for
- (ix) Make shift
- (x) Split up