

# EXCISE AND TAXATION DEPARTMENT

## DEPARTMENTAL EXAMINATION RULES

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<b>TEXT</b>
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**GOVERNMENT OF THE PUNJAB**  
**EXCISE AND TAXATION DEPARTMENT**

**THE PUNJAB EXCISE & TAXATION DEPARTMENTAL EXAMINATION RULES 1981**

**NOTIFICATION**

No. SO.B&A (E&T) 2-48/6. In exercise of the powers conferred by Section 23 of the Punjab Civil Servants Act, 1974, the Governor of the Punjab is pleased to make the following Rules prescribing for officers / officials of the Excise & Taxation Department, the Departmental Examination Syllabus and the connected matters for the purposes of sub-rule (2) of rule 7 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974, namely:

**The Punjab Excise & Taxation Departmental Examination Rules 1981**

**Short Title Commencement and application.-** (1) These may be called the Punjab Excise & Taxation Departmental Examination Rules, 1981 and shall come-into force at once.

(2) They shall apply to the persons holding for the time-being any of the following posts in the Excise and Taxation Department:

- i) Excise & Taxation Inspector;
- ii) Assistant Excise & taxation Officer; and
- iii) Excise & Taxation Officer

**2. Definitions.-** In these rules unless the context otherwise requires the following expressions shall have the meanings hereby respectively assigned to them, that is to say:-

- (a) "Competent Authority" means the Head of the Department or with reference to any post the authority competent to make appointment to that post.
- (b) "Central Examination Committee" means the Central Examination Committee appointed by the Government of the Punjab for conducting the departmental examination of Assistant Commissioners and Extra Assistant Commissioner etc.
- (c) "Department" means the Excise and Taxation Department.
- (d) "Examination" means the Departmental Examination prescribed by these rules.
- (e) "Government" means Government of the Punjab.
- (f) "Schedule" means Schedule appended to these rules.

**3. Date of Examination.-** Examinations under these rules shall be held twice a year on the dates and places notified by the Central Examination Committee or the Head of the Department, as the case may be.

**4. Committee to Conduct Examination.-** The examination may be conducted by the Central Examination Committee or such other committee or agency as may be appointed by the Head of the Department.

**5. Examiners.-** The papers will be set and examined by the Examiners nominated by the Head of the Department.

**6. Passing of Examinations.-** Officers/Officials required to pass the examination in the specified subjects according to the qualifying standard, shall do so within a period of 2 years from the date of continuous appointment in the relevant post provided that:-

- a) the period of two years may be extended by a further period not exceeding two years in all in individual cases by the competent authority for reasons to be recorded;
- b) those who have passed the whole or part of the departmental examination under any of the corresponding repealed rules shall be deemed to have passed the whole or part of the departmental examination under these rules provided that a persons who has failed four times in the past in any subject shall not be allowed to appear in the examination under these rules except with the permission in writing from the competent authority; and

- c) no candidate who has failed four times in any subject shall be allowed to appear at a subsequent examination except with the permission in writing of the competent authority.

**7. Qualifying Standards.-** (1) The qualifying standard for the examination under these rules shall be forty percent of the marks in each subject by lower standard and fifty percent of the marks in each subject by higher standard

(2) Excise and Taxation Offices appointed by direct requirement shall be required to pass the examination by higher standard and others by lower standard.

**8. Appearance at examination of person holding appointments in line of promotion to a post:**

(1) Any person who is not otherwise required to pass the Departmental Examination but is holding on appointment which is in the direct line of promotion to a post shall notwithstanding anything elsewhere contained in these rules, be eligible to appear in an examination conducted under these rules without any restrictions as to the number of attempts.

(2) Any person who passes an examination under clause (1) shall, on his appointment to a post, be deemed to have duly passed the examination under these rules.

**9. Syllabus.-** (a) the examination will be held in writing in the subjects and syllabus indicated in Schedule appended to these rules. One question paper will be set in each subject carrying 100 marks.

(b) copies of such major Acts included in the aforesaid Syllabus as are specified by the Head of the Department shall be supplied for consultation in the course of examination.

(c) the Head of the Department may at his discretion grant grace marks to a candidate up to 2 marks in each subject to prevent under hardship to an individual.

**10. Relaxation or Exemption.-** (a) any of these rules may, for reasons to be recorded in writing, be relaxed in individual cases if Government is satisfied that strict application of the rule would cause under hardship to the individual concerned.

(b) the Head of the Department may with reference to the duties or cadre position or special qualifications or circumstances of any officer/official exempt such officer/official from passing the examination in any one or all the subjects specified in the schedule, as the case may be.

**11. Repeal.-** (i). the Punjab Excise & Taxation Departmental Examination Rules, 1971, are hereby repealed.

(ii) notwithstanding the repeal of the Punjab Excise and Taxation Departmental Examination Rules, 1971, any orders made or instructions issued by a competent authority and in force immediately before the commencement of these rules shall in so far as such orders or instructions are not inconsistent with the provision of these rules, be deemed to be made or issued, as the case may, under these rules.

**Muhammad Aslam**

Secretary to Government of the Punjab

Excise and Taxation Department

## **SCHEDULE**

See Rule 9(a) of the Punjab Excise and Taxation Departmental Examination Rules, 1981.

## **SYLLABUS**

### **Paper-I – Law of Crimes**

1. Chapters I to V, IX to XI, XIV and XXIII of Pakistan Penal Code.
2. Code of Criminal Procedure (Act V of 1898) as amended up-to-date omitting Chapters XVIII, XXVI, XXVII and the whole of parts IV, VII and VIII.
3. Evidence Act I of 1872 as amended up-to-date except Chapters VI & VIII.
4. West Pakistan General Clauses Act 1956 as amended up-to-date.

### **Paper-II-Excise Law**

1. Punjab Excise Act, 1914, as amended up-to-date.
2. Dangerous Drugs Act, 1930, as amended up-to-date.
3. Opium Act of 1878, as amended up-to-date.
4. Prohibition (Enforcement of Hadd), Order, 1979.
5. Rules, Notifications and Orders issued under (I) to (4).

### **Paper-III-Law Relating to Entertainments Duty, Motor Tax, Tobacco Vend Fee, Education Cess, Cotton Fee, Taxes Authorized By Punjab Finance Acts.**

1. Punjab Entertainments Duty Act, 1958.
2. Punjab Motor Vehicles Taxation Act, 1958.
3. Punjab Finance Act, 1963 (provisions relating to the levy and collection of Capital Gains Tax).
4. Punjab Cotton Control Ordinance 1966 (Provisions relating to the levy and collection of Cotton).
5. Punjab Finance Act, 1977 (provisions relating to the levy and collection of tax on professions, trade, calling or employment).
6. Punjab Finance Act, 1978 (provisions relating to the levy and collection of Paddy Husking Tax).
7. Workers Children (Education) Cass, 1972.
8. Punjab Tobacco Vend Act, 1958.
9. Rules, Notifications and Orders issued under 1 to 8.

### **Paper-IV-Property Tax Law and Practice and Civil Law**

1. Punjab Urban Immovable Property Tax Act, 1958.
2. Rules, Notifications, and Executive Instructions issued under (1).
3. The following portions of the Code of Civil Procedure:
  - i) Order V-Issue and Service of summons.
  - ii) Order XIII-Production, Impounding and Return of documents.
  - iii) Order XVI-Summoning and attendance of witnesses.
  - iv) Order XVIII-Hearing of suits and examination of witnesses.