

Commercial Tax Officer, Class II (pre-service training and post-training examination) Rules, 2016

GUJARAT

India

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Rule

COMMERCIAL-TAX-OFFICER-CLASS-II-PRE-SERVICE-TRAINING-AND of 2016

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Commercial Tax Officer, Class II (pre-service training and post-training examination) Rules, 2016Published vide Notification No. (GN-37)VVK-122013-1106-TH-3, dated 1.6.2016Last Updated 2nd November, 2019Notification No. (GN-37)VVK-122013-1106-TH-3. - In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of all the rules made in this behalf, the Governor of Gujarat hereby makes the following rules to provide for regulating the conditions of service of persons directly recruited to the post of Commercial Tax Officer, Class II in so far as they relate to their pre-service training and passing of the post- training examination, namely:

1. Short title and extent.

(1)These rules may be called the Commercial Tax Officer, Class II (pre-service training and post-training examination) Rules, 2016.(2)They shall apply to the persons directly recruited as Commercial Tax Officer, Class II in the Department of Commercial Tax.

2. Definitions.

- In these rules, unless the context otherwise requires(a)"Appendix" means an Appendix appended to these rules;(b)"Deputy Commissioner of Commercial Tax" means the Deputy Commissioner of Commercial Tax (Training), Gujarat State;(c)"direct recruit" means a person appointed on the post of Commercial Tax Officer, Class II in the Department of Commercial Tax, Gujarat State on the recommendation by the Gujarat Public Service Commission on the basis of competitive

examination;(d)"Training Institute" means the institute established under the control of Deputy Commissioner of Commercial Tax (Training) Gujarat State.(e)"post-training examination" means examination held by the training Institute that has imparted pre service training to the direct recruits.(f)"specified chances" means the number of chances specified in these rules within which a person is required to pass the examination.

3. Institutional training.

- The direct recruits shall require to undergo institutional training in the training institute in accordance with the following provisions, namely:-(1)The institutional training to be imparted by the training institute shall be for a period of eighteen weeks as specified in Appendix-II.(2)The direct recruits shall be under the control of Deputy Commissioner of Commercial Tax (Training) Gujarat State, during the period of their institutional training.(3)The post-training examination shall be held by Training Institute on the completion of institutional training period. The direct recruits who have completed the institutional training programme shall require to pass the post training examination. After completion of the institutional training, the direct recruits shall require to work in their respective offices until their post-training examination.

4. Scheme of Examination.

(1)The post-training examination shall consist of 3 (three) papers each of 100 (one hundred) marks. The syllabus of each paper shall be as specified in Appendix-I.(2)The examination shall consist of multiple choice questions [MCQs] except of Part-II of Paper 3 which shall be descriptive type. Answers of Part-II of Paper 3 shall be required to be written in Gujarati or as per the instructions given in the question paper.(3)The candidates shall be allowed to answer the entire subjects of Papers 1 to 3 with the help of books except, which shall be without books.Explanation. - " With books" means original book of the subject approved by the Government or the Training Institute from time to time which includes bare Acts and Rules without any commentaries or case laws and includes manuals issued under the Act published by the Government of Gujarat.

5. Attempts for passing Examination.

(1)The direct recruits shall require to pass the post-training examination within three attempts during their probation period:Provided that the persons belonging to the Scheduled Castes or Scheduled Tribes shall be allowed an additional attempt which shall have to be availed of within a period of one year from the date of declaration of the result of the examination of his third attempt.(2)If a direct recruit fails to pass the post-training examination in the prescribed attempts as required under these rules, his services shall be terminated:Provided that if, in a case, the State Government is satisfied that he could not pass the examination within prescribed attempts for reasons beyond his control, the State Government may after recording reasons allow him not more than two additional attempts to pass such post-training examination on payment of an examination fee to be determined by the Government:Provided further that if a person passes the post-training examination after availing the additional attempts, he shall not be entitled to claim seniority over those persons who have passed the examination earlier than him within the specified attempts and

specified time.(3)In the circumstances mentioned in sub-rule (1) and sub-rule (2) above, if the examinations are not conducted in time or result thereof cannot be declared before the probation period of the direct recruits is over, his probation period shall be deemed to have been extended till the declaration of the result of the post-training examination of his last additional attempt.(4)Not appearing in the examination, shall be considered as an attempt.(5)The Deputy Commissioner of Commercial Tax (Training), Gujarat State, shall publish the result of each post-training examination.

6. Passing of the Examination.

(1)The standard for passing the post-training examination shall be of fifty per cent of the total marks, assigned in each paper.(2)An unsuccessful candidate who secures sixty percent or more marks in one or more papers shall be exempted from appearing in that or those papers at the subsequent examinations.

7. Non entitlement of Travelling Allowance.

- The direct recruits shall not be entitled to any travelling allowances for the journeys performed by him to attend institutional training and/or to appear in the post-training examination.

8. Requirement as to attendance.

- In order to qualify for appearing at the examination, a directly recruited Commercial Tax Officer shall require to attend minimum of 85% of the total number of lectures in the institutional training otherwise he shall be disqualified for appearing in the post-training examination and shall be liable to be terminated from his appointment.

9. Non entitlement of leave.

- During the period of institutional training, a directly recruited Commercial Tax Officer not be allowed any type of leave or absence for more than three days. If the direct recruit remains absent for more than three days and the Deputy Commissioner of Commercial Tax (Training) of the training institute is satisfied that his absence is not due to any unavoidable circumstances beyond his control, he may direct to deduct the pay of the directly recruited Commercial Tax Officer for the days of absence.

10. Providing of books.

- The training institute shall provide books for institutional training and in post-training examination to the direct recruits without obtaining any security deposit during their institutional training in the-training institute. The direct recruits shall require to return the books as soon as the post-training examination is over. In case of loss or damage, price of the books shall be recovered from the direct recruits by the training institute.

11. Change in training schedule.

- The Deputy Commissioner of Commercial Tax (Training) may change or alter training schedule and also date-of post-training examination as per the prevailing circumstances.

12. Execution of bond.

- Every direct recruit shall be required to execute a bond in the form as specified.

13. Working as a Commercial Tax Officer.

- After passing the post-training examination, the direct recruit shall require to work as a Commercial Tax Officer in the Department of Commercial Tax. Appendix-I [See Rule 4 (1)]

PaperNo.	Subject	Marks	Time
1	Procedural and Other Laws (With Books)	100Marks	3Hours
	The Constitution of India. PART XI (Articles 24G, 248, 249, 251, 253, 254, 25G to 258 and 260) PART XII and PART XIX Article 3GG-(29A only)	20Marks	
	The Indian Penal Code, 1860. Chapter II and IV, Section 119, Chapter VA Chapter IX, X, XI, XVII, XVIII (Section 463 to 477A). Chapter XXI (Section 499 and 500)	30Marks	
	The Code of Criminal Procedure, 1973. Chapter II, III, IV, VIII, IX, XI, XXIX, and XXXVII	20Marks	
	The Indian Evidence Act, 1872. (Section 1 to 115)	20Marks	
	The Code of Civil Procedure, 1908. (Order V, XIII, XVI, XVIII and Section 80)	20Marks	
2.	Gujarat Value Added Tax Act (With Books)	100Marks	3Hours
	The Gujarat Value Added Tax Act, 2003 and, Rules, Notification and Orders issued there under.	40Marks	
	The Central Sales Tax Act, 1956 and Rules, Notification and Orders issued there under.	15Marks	
	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.	05Marks	
	The Indian Sales of Goods Act/1930.	20Marks	
	The Indian Contract Act, 1872. Chapter 1 (Section 3, 5 and 8) Chapter II (Section 10, 11, 13, 14, 15, 16, 17, 18, 22 to 25 and 27)	15Marks	0

Chapter IV* (Section 37 to 40, 46 and 47) Chapter X (Section 182 to 188, 211, 213 and 214)

The Gujarat Panchayats Act, 1993, The Gujarat Municipalities Act, 1963, The Gujarat Provincial Municipal Corporation Act, 1949 and The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

3. Commercial Account and Assessment (with books) 100 Marks 3 Hours

Part-I Theory and Practice of Double Entry Book keeping Including the Preparation of trading and profit and loss accounts and balance sheet. 40 Marks

Administration of the Gujarat Value Added Tax Act and office Organization (with books). The test in this Paper shall be designed as to test the knowledge of the candidate regarding instruction issued by the department concerning administrative aspect of the Value Added Tax such as Registration, Return, Assessment, check post recovery, Refund, Offences, Prosecution etc. 35 Marks

Question may also include various Instructions issued by the department regarding Organization of the department, offices and Procedural method.

Part-II Assessment Case (Without books) 25 Marks

Appendix-II [See Rule 3(1)]

Total Duration of Training 18 Weeks

1. Theoretical Training at Training Centre of the department 14 Weeks

2. Departmental Training (Practical) (a) VATIS Module (b) Practical Training in the field offices. 1 Week 3 Weeks

Appendix-III [See Rule 12] Security Bond Know all men by these presents that I a candidate selected for appointment to the post of. in accordance with the rules contained in Government Notification, Department No Dated the (hereinafter referred to as "the rules") am held and firmly bound up to the Governor of Gujarat exercising the executive power of the Government of the State of Gujarat (hereinafter referred to as "the Government" which expression shall, unless the context otherwise requires, include his successors in office and assigns) in the amount equal to pay and allowances paid to me by Government during my training plus amount prescribed by the Government from time to time towards the cost of training imparted to me by the Training Institute. Being an

expenditure incurred by the Government to my training and which is to be paid to the Government for which payment, well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives by these presents whereas I am required under the rules to execute a bond for refund to the Government of the amount equal to pay and usual allowance drawn by me during the training in the event of my (a) failure to complete the institutional training, or (b) failure to appear in the Post-training Examination, or (c) quitting service before the completion of the period of 3 years from the date of if any, to the satisfaction of the Government my regular appointment on satisfactory completion of the probation period. Now, the condition of the above written bond is that, if, I duly and faithfully observe and perform the stipulations and condition on my part to be observed and performed as contained in the said rules (which rules shall be deemed to form part of these presents), then the above written bond shall be void, otherwise the same shall remain in full force and effects; provided that without prejudice to other right or remedies, it shall be open to the Government to recover the amount payable under this bond as arrears of land revenue. In witness whereof I have here to set my hand this day of 20.....(Signature of Candidate) Signed and delivered by the above named in the presence of:- ,

1. (Signature and full address)

2. (Signature and full address)

Surety Bond We..... and residing..... at In Taluka District: declare ourselves sureties for the above named (hereinafter referred to as "the candidate") and guarantee that the candidate shall do and perform all that he has undertaken to do and perform and in case of his (1) failure to complete the institutional training or (2) failure to appear in the Post-training Examination, if any, to the satisfaction of Government or (3) quitting service before the completion of period of 3 years from the date of his regular appointment, we hereby bind ourselves jointly and severally to forfeit to the Governor of Gujarat exercising the executive power of the government of State of Gujarat (hereinafter referred to as "the Government") the amount equal to the pay and allowances paid to him by the Government during his training plus amount prescribed by Government from time to time towards the cost of training imparted to him by the Training Institute. Being an expenditure incurred by Government on his training in which the candidate has bound himself and we agree that the Government may, without prejudice to other rights or remedies available to the Government recover the said amount from us as arrears of land revenue; and we also agree that any variation of the terms and conditions specified in the said rules will not discharge us from our liabilities to pay the said amount and for the purpose of enforcement of our liability under this agreement, our liability will be joint and several with that of the candidate, dated this day of.....20.... Signed and delivered by the above named surety.

Date:	Signature of Surety
Place:	Full address and occupation.
Date:	Signature of Surety
Place:	Full address and occupation.
In the presence of:	

Signature,

Full address and

Occupation of witness:

Signature,

Full address and Occupation of witness