

DETAILED SYLLABUS FOR THE POST OF STATE TAX OFFICER

STATE GOODS AND SERVICES TAX

(Category Nos: 123/2021)

(TOTAL MARKS – 100)

Part 1: Accountancy and Financial Management (40 Marks)

Accountancy (25 Marks)

Module 1 – Basics of Accounting – Introduction to Accounting – Meaning – Definition- Need- Importance – Advantages- Capital and Revenue- Reserves and Provisions- Depreciation- Accounting Concepts and Conventions- Accounting Standards – Journal – Subdivision- Cash Book – Ledger – Reconciliation - Trail Balance – Rectification – Final Accounts of Sole Trader- Accounts from Incomplete Records – Accounts of Non-Profit Organizations. **(4 Marks)**

Module 2 – Partnership Accounts – Basic Concepts – Nature – Partnership Act 1932 – Limited Liability Partnership – Partnership Deed – Preparation of Final Accounts – Reconstitution of Partnership Firm – Admission, Retirement, Death – Dissolution of the firm – Gradual Realization of Assets. **(4 Marks)**

Module 3 – Company Accounts – Accounting for Share Capital – Issue and Redemption Debentures – Preparation of Final Accounts – Profit Prior to Incorporation – Internal Reconstruction – Alteration of Share Capital, Consolidation and Subdivision of shares – Reduction of Share Capital – Reconstruction through Surrender of Shares Method. **(4 Marks)**

Module 4 – Cost Accounting – Meaning – Objectives – Cost Concepts – Elements of Cost – Material, Labour, Overheads – Cost Sheet – Cost Classification – Cost Unit – Cost Centre- Cost Estimation and Ascertainment – Cost Allocation and Apportionment – Cost Reduction and Cost Control – Installation of Costing System – Methods of Costing – Contract Costing, Job Costing, Batch Costing. Techniques of Costing – Marginal Costing – Transfer Pricing – Standard Costing. **(5 Marks)**

Module 5 – Management Accounting – Meaning – Definitions- Functions- Scope- Management Accounting Principles- Tools of Management Accounting- Fund Flow Analysis- Need, Meaning, Uses, Schedule of Changes in Working Capital, Preparation of Fund Flow Statement, Funds Forecast – Cash Flow Analysis – Need, Meaning, Importance, Utility, Sources of Cash, Applications of Cash – Cash from Operating Activities, Cash From Financing Activities, Cash from Investing Activities, Preparation of Cash Flow Statement,

Difference between Fund Flow Statement and Cash Flow Statement, Cash Forecast – AS 3 Cash Flow Statement.

(4 Marks)

Module 6 – Budgetary Control – Meaning of Budget, Budgeting and Budgetary Control, Preparation of Functional Budgets, Classification of Budgets, Fixed and Flexible, Budgetary Control as a Management Tool, Installation of Budgetary Control System, Limitation of Budgetary Control System, Zero Based budgeting. Ratio Analysis- Need – Meaning – Importance – Classification of Ratios- Liquidity, Turn over, Solvency, Profitability – Advantages and Disadvantages, Du Pont Control Chart. **(4 Marks)**

Financial Management (15 Marks)

Module 1 – Finance Function – Meaning, Scope, Objectives of Financial Management, Financial Forecasting, Financial Planning, Steps in Financial Planning **(1 Mark)**

Module 2 – Investment Decision – Long Term investment, Capital Budgeting Process, Estimation of Cash Flows, Evaluation Techniques- Payback Period, ARR, NPV, IRR

(3 Marks)

Module 3 – Financing Decisions – Sources of Funds, Long Term – Medium Term- Short Term – Equity Shares, Preference shares, Debentures and Bonds, Institutional Borrowings, Public Deposits, Lease Financing, Venture Capital, Commercial Paper, Factoring. **(2 Marks)**

Module 4 – Dividend Decisions – Factors influencing dividend policy, Cash Dividend, Stock Dividend and Stock Split, Dividend Models – Walter’s Model, Gordon’s Model, MM Model. **(2 Marks)**

Module 5 – Cost of Capital and Capital Structure Theories – Cost of Capital- Meaning, Computation, Cost of Debt, Cost of Preference shares, Cost of Equity Shares, Weighted Average Cost of Capital. – Capital Structure – Meaning, Capital Structure planning, optimal Capital Structure, Capital Structure Theories- NI Approach, NOI Approach, Traditional Approach, MM Approach. **(4 Marks)**

Module 6 – Working Capital Management – Concept of Working Capital, Definition, Types, Factors determining Working Capital, Estimation of Working Capital, Working Capital Management, Meaning- Management of Cash, Management of Inventories, Management of Accounts Receivables and Management of Accounts Payable- Over Trading and Under Trading, Banking Policy- Dehejia, Tandon, Chore, Marathe, Chakraborty Committees. **(3 Marks)**

PART II: LAW (Mark 40)

MODULE- I: JURISPRUDENCE AND INTERPRETATION OF STATUTES **(5 MARKS)**

Definition and sources of law including legislation and precedents - doctrine of *stare decisis-ratio decidendi* - *obiter dicta* - overruling -elements of law including legal right, duty, liability, property, ownership, possession and title; and their classifications- different kinds of statutes- contents of a statute- long title- short title- preamble-definition clause- delegation clause-proviso- non-obstante clause- repeal clause- general principles of interpretation- construction of statutes- grammatical rule- logical rule- golden rule- mischief rule- *ejusdem generis* rule- specific principles of interpretation- contextual interpretation- historical interpretation- contemporaneous exposition- *in pari materia*- *in bonam partem*- strict interpretation- beneficial interpretation- General Clauses Act, 1897- interpretation of penal statutes and fiscal statutes- interpretation of Constitution

MODULE- II: CONSTITUTIONAL LAW AND ADMINISTRATIVE LAW **(5 MARKS)**

Preamble- fundamental rights- structure of Governments- Union and States- executive, legislature and judiciary- Local Self Government Institutions - important Constitutional amendments (1, 3, 4, 6, 25, 38, 42, 44, 46, 60, 70, 73, 74, 80, 88, 97, 101)- CAG, Attorney General, Advocate General, Finance Commission- State Finance Commission- GST Council- distribution of legislative powers- Union List- State List- Concurrent List- duties and powers of CAG - form of accounts of the Union and States- audit reports- Money Bills- procedure in financial matters- annual financial statement- procedure in Parliament with respect to estimates- Appropriation Bills- supplementary, additional or excess grants- votes on account- votes of credit -exceptional grants - special provisions as to financial Bills- Restriction on powers of Legislative Council as to Bills - Bills reserved for consideration- extent of laws made by Parliament and by State legislatures - special provision with respect to GST - residuary powers - power of Parliament to legislate with respect to a matter in the State List- Consolidated Funds - Contingency Fund- duties levied by Union but collected and appropriated by States- taxes levied and collected by Union but assigned to States- levy and collection of GST in course of inter State trade or commerce- taxes levied and distributed between Union and States- surcharge on certain duties and taxes for purposes of the Union- grants in lieu of export duty - taxes on professions, trades, callings and employments- exemption of property of the Union from State taxation- restrictions as to imposition of tax on the sale or purchase of goods-exemption from taxes on electricity- freedom of trade, commerce and intercourse- power of Parliament to impose restrictions on trade, commerce and intercourse- restrictions on the legislative powers of the Union and of the States with regard to trade and commerce- restrictions on trade, commerce and intercourse among States- writ jurisdiction- judicial review- scope and evolution of administrative law- delegated legislation and its controls- Constitutional law remedies against administrative arbitrariness- doctrine of *ultra vires*- administrative discretion and its controls- administrative adjudication- principles of natural justice- post decisional hearing - exception to the principles of natural justice- statutory remedies - contractual and tortious liability of the administration - privileges and immunities of administration in suits to withhold documents- rule of law- legitimate expectation- promissory estoppel- maladministration and remedies- statutory provisions relating to Lokpal, Lokayuktha, CVC and prevention of corruption - right to information under the Right to Information Act, 2005 - exemptions- powers and functions of

Information Commission- Constitutional protection of civil servants – services under the Union and the States- Administrative Tribunals under Administrative Tribunal Act, 1985- right to public services- The Kerala State Right to Service Act, 2012

MODULE- III: LAW RELATING TO GOODS AND SERVICES TAX (10 MARKS)

(1) THE KERALA STATE GOODS AND SERVICES TAX ACT, 2017: Definitions- appointment and powers of officers - officers of central tax as proper officer- levy and collection of tax- scope of supply- tax liability on composite and mixed supplies- composition levy- power to grant exemption from tax- time and value of supply of goods and services- input tax credit- apportionment of credit and blocked credits- distribution of credit by Input Service Distributor- registration- compulsory registration - procedure for registration- deemed registration- special provisions relating to casual taxable person and non-resident taxable person- amendment and cancellation of registration- tax invoice, credit and debit notes- accounts and other records- returns- furnishing details of outward and inward supplies- first return- matching, reversal and reclaim of input tax credit and of reduction in output tax liability – annual return- final return- goods and services tax practitioners- payment of tax, interest, penalty and other amounts- interest on delayed payment - tax deduction at source- collection of tax at source- transfer of input tax credit- refunds- assessment- audit by tax authorities- inspection, search, seizure and arrest- access to business premises- demands and recovery- liability in case of transfer of business, amalgamation or merger of companies, company in liquidation, of partners of firm, guardians, trustees and Court of Wards- advance ruling- Authority for advance ruling- appeals and revision- Appellate Authority- Revisional Authority- appearance by authorized representative- offences and penalties- job work- presumption as to documents in certain cases- deemed exports- goods and services tax compliance rating- activities to be treated as supply even if made without consideration- activities to be treated as supply of goods or supply of services- activities or transactions which shall be treated neither as a supply of goods nor a supply of services- Schedule I, II & III of the Act

(2) THE UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017: Definitions- officers under the Act and their powers-levy and collection of tax-payment of tax-transfer of input tax credit-inspection, search, seizure and arrest-demands and recovery-advance ruling- Authority for advance ruling-application of the provisions of the CGST Act

(3) THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017: Definitions- projected growth rate-base year revenue-projected revenue for a year-calculation and release of compensation-levy and collection of cess-provisions relating to cess-crediting proceeds of cess to Fund-Schedule of the Act

(4) THE CENTRAL GOODS AND SERVICES TAX ACT, 2017: Definitions- appointment and powers of officers-authorization of officers of State tax or Union territory tax as proper officer-eligibility and conditions for taking input tax credit-apportionment of credit and blocked credits-availability of credit in special circumstances-persons liable for registration-persons not liable for registration-compulsory registration -procedure for registration-deemed registration-special provisions relating to casual taxable person and non-resident taxable person-tax invoice, credit and debit notes-accounts and other records-furnishing details of outward and inward supplies-inspection of goods in movement-demands and recovery-general provisions relating to determination of tax-tax collected but not paid to Government-initiation of recovery proceedings-recovery of tax-power to waive penalty or fee or both-detention, seizure and release of goods and conveyances in transit-confiscation of goods or conveyances and levy of penalty-cognizance of offences-

presumption of culpable mental state-relevancy of statements under certain circumstances -
compounding of offences-migration of existing tax payers

(5) THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017: Definitions- levy and collection of integrated goods and services tax- power to grant exemption from tax- determination of nature of supply- inter-State and intra-State supply- supplies in territorial waters- place of supply of goods or services or both- payment of tax by a supplier of online information and database access or retrieval services refund of integrated tax to international tourist- zero rated supply- apportionment of tax and settlement of funds- application of provisions of Central Goods and Services Tax Act

MODULE- IV: IPC, CRPC AND & EVIDENCE ACT (5 MARKS)

Concept of crime- general explanations or definitions under Indian Penal Code, 1860- principles of criminal liability, absolute liability, vicarious liability and constructive liability- general exceptions – punishments under IPC- abetment- conspiracy- offences by or against public servants- false evidence- offences against public justice- offences relating to documents and to property marks- classification of offences under the Code of Criminal Procedure, 1973- functionaries under Criminal Procedure Code and their powers and functions – arrest – detention- investigation-inquiry- search and seizure – classification and powers of criminal courts- public prosecutors- cognizance of offence and commencement of judicial proceedings –processes to compel the attendance of persons and production of documents- bail –anticipatory bail- fair trial – charge – discharge-acquittal- trial- summary trial- compoundable offence-plea bargaining- judgment –appeal – reference - revision- inherent powers- execution of sentence- remission- commutation and other connected matters- Relevancy of facts as provided under the Indian Evidence Act, 1872- admissions and confessions –opinion evidence- character evidence – hearsay evidence- similar facts- oral and documentary evidence – doctrine of estoppel – burden of proof – competency of witnesses – privileged communications- examination of witnesses – presumptions – accomplice – approver – judicial notice –admissibility of electronic evidence- relevant provisions of the Information Technology Act, 2000

MODULE- V: LAW OF CONTRACTS AND TORTS (5 MARKS)

Law relating to contracts- Indian Contract Act, 1872- interpretation clause- capacity of parties- agreement, contract and ingredients- communication, acceptance and revocation of proposals- contracts, voidable contracts and void agreements- contingent contracts- quasi contracts- quantum merit – consideration –performance of contracts- modes of discharge- consequences of breach of contract- elements vitiating consent- indemnity and guarantee- bailment- agency-pledge- provisions relating to sale of goods under the Sale of Goods Act, 1930- provisions relating to partnership under the Partnership Act, 1932- provisions relating to limited liability partnership under the Limited Liability Partnership Act, 2008- standard form contracts- online contracts- click wrap agreements- browse wrap agreements- shrink wrap agreements- statutory provisions relating to online contracts under the Information Technology Act, 2000- definition of tort- development of the law of torts through case law- tortious liability- strict liability- absolute liability- vicarious liability

MODULE VI: LAW RELATING TO AGRICULTURAL INCOME, LUXURIES, REVENUE RECOVERY AND MONEY LENDING (5 MARKS)

(1) THE KERALA AGRICULTURAL INCOME TAX ACT, 1991 & RULES: Definitions- charge of agricultural income tax- Total Agricultural Income- computation of agricultural income- amounts not deductible- depreciation and investment allowance- rebate and deduction- assessment of income- carrying forward of loss - composition of Agricultural Income Tax- clubbing of income - agricultural income tax authorities-appointment and

control- procedure for assessment- liability in special cases- collection and recovery of tax and penalties- refunds- appeals and revisions- Appellate Tribunal- Settlement Commission- penalties- offences and prosecutions- service of notices

(2) THE KERALA TAX ON LUXURIES IN HOTELS AND LODGING HOUSES ACT, 1976 & RULES: Definitions- Authorities- levy and collection of luxury tax- exemptions- registration of hotels, houseboats, DTH broadcasting service providers, hospitals and home stays- returns- compounding of tax- assessment and collection of tax-appeal and revision- recovery of tax- mode of recovery- reduction of arrears-inspection – stoppage of vehicles-confiscation- power to order production of accounts and powers of entry and inspection- imposition of penalties by assessing authority- composition of offence- offence by companies

(3) THE KERALA REVENUE RECOVERY ACT, 1968 & RULES: Definitions- charge and security for public revenue- payment of revenue in time- arrears due on land how recovered- interest- attachment and sale of movable property- procedure for attachment and sale of immovable property- mode of enforcing payment by sureties- application of the Act for the recovery of certain other due to Government- recovery of dues other than public revenue due on land- payment under protest- cognizance of questions relating to rate of public revenue- attachment of salaries and debts of defaulters- power of revision of Board of Revenue and Government-penalties

(4) THE KERALA MONEY LENDERS ACT, 1958 & RULES: Definitions- licence- change of place of business- exhibition of names over shops- interest and charges allowed- deposit of money due on loan in Court- maintenance of books and receipts- pawn tickets- redemption of pledge- sale of pledge and inspection of sale book- liability of pawn broker in case of theft or fire- compensation for depreciation of pledge- audit of accounts- inspectors and their powers- power to order production of accounts and powers of entry and inspection- power to demand additional security- offences and penalty- cognizance of offences- forfeiture of security-appeals- imposition of penalty by Officers and Authorities- composition of offences- liabilities for acts committed by agents or employees- power of revision

MODULE VII- ANTI CORRUPTION LAWS (5 Marks)

Government Servant- Provisions in IPC- Legislative frame Work- offences relating to public servant under corruption- Vigilance Commission.

PART III : BASICS OF COMPUTER (10 Marks)

1. Hardware

- Input Devices (Names and uses)
- Output Devices (Names and uses/features)
- Memory devices - Primary and Secondary (Examples, Features)

2. Software

- Classification – System software and Application software
- Operating System – Functions and examples

- Popular Application software packages – Word processors, Spreadsheets, Database packages, Presentation, Image editors (Uses, features and fundamental concepts of each)
- Basics of programming – Types of instructions (Input, Output, Store, Control, Transfer) (*Languages need not be considered*)

3. Computer Networks

- Types of networks – LAN, WAN, MAN (Features and application area)
- Network Devices – Media, Switch, Hub, Router, Bridge, Gateway (Uses of each)

4. Internet

- Services – WWW, E-mail, Search engines (Examples and purposes)
- Social Media (Examples and features)
- Web Designing – Browser, HTML (Basics only)

5. Cyber Wrongs (Awareness Level)

- Types of Cyber Wrongs (Awareness level)
- Information Technology Act, 2000 (Awareness level)

PART IV : General Knowledge, Current Affairs and Renaissance in Kerala - – 10 Marks

General Knowledge and Current Affairs

Salient Features of Indian Constitution

Salient features of the Constitution - Preamble- Its significance and its place in the interpretation of the Constitution.

Fundamental Rights - Directive Principles of State Policy - Relation between Fundamental Rights and Directive Principles - Fundamental Duties.

Executive - Legislature - Judiciary - Both at Union and State Level. - Other Constitutional Authorities.

Centre-State Relations - Legislative - Administrative and Financial.

Services under the Union and the States.

Emergency Provisions.

Amendment Provisions of the Constitution.

Other Constitution Authorities:- Election Commission of India, Human Rights Commission
UPSC, State Public Service Commissions, Information Commission, etc.

Social Welfare Legislations and Programmes

Social Service Legislations like Right to Information Act, Prevention of atrocities against Women & Children, Food Security Act, Environmental Acts etc. and Social Welfare Programmes like Employment Guarantee Programme, Organ and Blood Donation etc.

CURRENT AFFAIRS

RENAISSANCE IN KERALA AND FREEDOM MOVEMENT

Towards A New Society

Introduction to English education - various missionary organisations and their functioning-
founding of educational institutions, factories, printing press – CMS Press etc.

Efforts To Reform The Society

(A) Socio-Religious reform Movements

SNDP Yogam, Nair Service Society, Yogakshema Sabha, Sadhu Jana Paripalana Sangham,
Vaala Samudaya Parishkarani Sabha, Samathwa Samajam, Islam Dharma Paripalana
Sangham, Prathyaksha Raksha Daiva Sabha, Sahodara Prasthanam etc.

(B) Struggles and Social Revolts

Upper cloth revolts. Channar agitation, Vaikom Sathyagraha, Guruvayoor Sathyagraha,
Paliyam Sathyagraha. Kuttamkulam Sathyagraha, Temple Entry Proclamation, Temple Entry
Act .Malyalee Memorial, Ezhava Memorial etc.

Malabar riots, Civil Disobedience Movement, Abstention movement etc.

Role Of Press In Renaissance

*Malayalee, Swadeshabhimani, Vivekodayam, Mithavadi, Swaraj, Malayala Manorama,
Bhashaposhini, Mathnubhoomi, Kerala Kaumudi, Samadarsi, Kesari, AI-Ameen,
Prabhatham, Yukthivadi, Deepika – Nasrani Deepika, etc*

Awakening Through Literature

Novel, Drama, Poetry, *Purogamana Sahithya Prasthanam, Nataka Prashtanam*, Library
movement etc

Women And Social Change

Parvathi Nenmenimangalam, Arya Pallam, A V Kuttimalu Amma, Lalitha Prabhu.Akkamma Cheriyan, Anna Chandi, Lalithambika Antharjanam and others

Leaders Of Renaissance

Thycaud Ayya Vaikundar, Sree Narayana Guru, Ayyan Kali.Chattampi Swamikal, Brahmananda Sivayogi, Vagbhadananda, Poikayil Yohannan(Kumara Guru) Dr Palpu, Palakkunnath Abraham Malpan, Mampuram Thangal, Sahodaran Ayyappan, Pandit K P Karuppan, Pampadi John Joseph, Mannathu Padmanabhan, V T Bhattathirippad, Vakkom Abdul Khadar Maulavi, Makthi Thangal, Blessed Elias Kuriakose Chaavra, Barrister G P Pillai, TK Madhavan, Moorkoth Kumaran, C. Krishnan, K P Kesava Menon, Dr.Ayyathan Gopalan, C V Kunjuraman, Kuroor Neelakantan Namboothiripad, Velukkutty Arayan, K P Vellon, P K Chathan Master, K Kelappan, P. Krishna Pillai, A K Gopalan, T R Krishnaswami Iyer, C Kesavan. Swami Ananda Theerthan , M C Joseph, Kuttippuzha Krishnapillai, Nidheerikkal Manikathanar and others

Literary Figures

Kodungallur Kunhikkuttan Thampuran, KeralaVarma Valiyakoyi Thampuran, Kandathil Varghese Mappila. Kumaran Asan, Vallathol Narayana Menon, Ulloor S Parameswara Iyer, G Sankara Kurup, Changampuzha Krishna Pillai, Chandu Menon, Vaikom Muhammad Basheer.Kesav Dev, Thakazhi Sivasankara Pillai, Ponkunnam Varky, S K Pottakkad and others

NOTE: - It may be noted that apart from the topics detailed above, questions from other topics prescribed for the educational qualification of the post may also appear in the question paper. There is no undertaking that all the topics above may be covered in the question paper