

DEPARTMENTAL EXAMINATIONS

May 2011

**SUBORDINATE ACCOUNTS SERVICE EXAMINATION
PART I (a)—LOCAL ACTS AND RULES FRAMED THEREUNDER
(PRACTICAL)
(With Books.)**

*Time — Three hours.
(Maximum marks : 100)*

- [N.B.—** (1) *Answer all questions.*
(2) *Candidates are allowed the option to answer the paper either in English or in Tamil or even to answer the paper partly in English and partly in Tamil.*
(3) *Answers should be brief and to the point and need not be a verbatim reproduction of printed pages.*
(4) *Marks will be deducted for bad handwriting.]*

- | | Marks |
|---|---------------|
| I | |
| Answer any five of the following in few lines | 5x3=15 |
| 1. What are the rule provisions for claiming vacancy remission on property tax in a Municipality? | |
| 2. Mention the provision for collection of Advertisement Tax in a Urban Local Body and quote relevant section under Municipal Act. | |
| 3. What is the ratio of the quarry lease licence and quarries lease amount to be apportioned between village Panchayat and Panchayat Union? | |
| 4. Mention the authority to sanction Estimate in the value exceeding Rs. 1 Crore but not exceeding Rs.5 crore under Madurai City Municipal Corporation Act 1971 and Thirunelveli City Municipal Corporation Act 1994. | |
| 5. Mention the duration of time to lease out the Cycle Stand, Weekly Market, Pay and use latrine and Lodge w.e.f. 2009-10 and how to fix the lease amount for subsequent years. | |
| 6. Mention the Rule provision of Special Taxation under Urban Municipality Act, 1920. | |
| 7. Define: "Penalty Provision" provided in Tamilnadu Compulsory Elementary Education Act - 1994. | |

II **Comment on the following** **5x3=15**

1. A Panchayat Union Commissioner has levied Value Added Tax for fishing rights called for through Tender.
2. The Coimbatore City Municipal Commissioner has levied Rs.5000/ as fine to a house owner for his failure to send notice to commissioner after completion of construction of building.

3. A Deputy B.D.O. of a Panchayat Union has refused to conduct the exhibition to promote the sale of S.H.G. (Self Help Groups) products.
4. The Government has issued notice to Railway administration for the reason that they have not submitted the samples of drinking water for analysis.
5. A Panchayat Union Commissioner has admitted and paid an arrear bill on Pay and Allowances after 2 years with the sanction of Panchayat Union Council.

III Answer any five of the following in brief

5x5=25

1. What are the disallowance power of an auditor under Municipal Act 1920 and quote relevant authority?
2. What is the provision laid down in Coimbatore City Municipal Corporation Act 1981 for the non repayment of Government Loan according to condition of loan?
3. Define the provision under Chennai City Municipal Corporation Act 1919 for the transportation of Timber brought to the city.
4. What are the objects of expenditure incidental to the administration under the Madurai City Municipal Corporation Act 1971.
5. Define the rules for Licensing of Private Market in Madurai City Corporation Act 1971.
6. Prepare a Journal Vouchers for the payment to be made to a contractor in a Municipal Corporation with the following particulars in accrual systems of accounts...
 First and Final bill on 30.09.2009
 Value of work done under 100% grant - Rs.1200000
 Bitumen issued by Department (to be adjusted) Rs. 300000
 Income Tax deduction 2%
 Surcharge on Income Tax 15%
 Education Tax on I.T. 3%
 VAT Tax 4%
 Amount to be recovered 5%
 Additional Deposit 1.5%
7. Define "Transitory Provision" under Tamilnadu Municipal Act 1920 to discharge the function of the Municipality.

IV Write short notes on

3x5=15

1. Tax on Companies in Chennai City Municipal Corporation Act 1919.
2. Exemption for the levy of Property Tax in a Municipality
3. Pilgrim Tax in a Urban Local Body.

V What are the general provision regarding penalties in a Municipality. 10 Marks**VI Define the method of assessment on duty on "Transfer of Property" in Chennai Corporation 10 Marks****VII Define the rules regarding the payment of compensation by the Municipality and to the Municipality under Tamilnadu Municipal Act 1920 10 Marks**