

DEPARTMENTAL EXAMINATION FOR SUB-REGISTRARS

May, 2009

LAW-(REVENUE LAW) - PAPER II (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Group - AAnswer Question No. 1 and any four from the rest.

1. Define (any four) :
 - (a) Bill of Exchange
 - (b) Cheque
 - (c) Paper
 - (d) Receipt.
 - (e) Immoveable property. 3½x4
2. (a) How the stamp duty in the case of lease of a mine is assessed?
 (b) When the Collector of a District may permit duty to be paid in cash? 14
3. Explain with reference to Specific provision of Income Tax Act (any one) :
 - (a) Fair market value
 - (b) Apparent consideration. 14
4. State the Contents of the Statement which is furnished in duplicate to the Registering Authority along with instrument of transfer. What is the duty of the Registering Officer u/s 269P(2) of Income Tax Act, 1961? 14
5. State in brief the cases where the Competent Authority may initiate proceedings for acquisition of immoveable property. 14
6. Who is authorised under the provision of the Indian Stamp Act, 1899 to impound a document where it appears to him that such document is not duly stamped? 14

Group - BAnswer any two questions.

7. Assess the Stamp duty (any five) :
 - (a) Instrument of Partnership when Capital of partnership exceeds Rs.1000/- but does not exceed Rs.5000/-.
 - (b) Instrument of Exchange of property.
 - (c) Deed of gift.
 - (d) Lease where by such lease the rent is fixed and no premium is paid for a term not less than one year but not more than five years.
 - (e) An award where the value of the property to which the Award relates exceeds Rs.1000/- but does not exceed Rs.5000/-.
 - (f) Promissory note when payable on demand and the amount does not exceed Rs.250/-.5x3