

## DEPARTMENTAL EXAMINATION FOR SUB – REGISTRARS.

May , 2016.

Law - Paper 11 ( Revenue Law )

( Without Books. )

Time : 3 Hours.

Full Marks : 100

Pass Mark : 50

## GROUP - A

Answer Question No.1 and three from the rest.

1. Define and explain ( Any Five )
  - a) "Apparent consideration if the transfer is by way of exchange" as per the Income Tax Act, b) "Immoveable property" as per the Income Tax Act, c) "Instrument of transfer" as per Income Tax Act, d) "Market Value" as per the Indian Stamp Act, e) "Bond" as per Indian Stamp Act, f) "Instrument of partition" as per the Indian Stamp Act, g) "Mortgage deed" as per Indian Stamp Act. 5 x 5
2. State what is meant by "Fair Market Value" in relation to an immoveable property transferred by way of sale, exchange or lease as per the Income Tax Act. 15
3. Write a note on "Vesting of immoveable property to Central Government" as per the Indian Income Tax Act. 15
4. Are instruments, not duly stamped, admissible in evidence? Narrate the provision in this regard in the Indian Stamp Act. 15
5. What facts affecting duty are to be set forth in the instrument of transfer as per the Indian Stamp Act? 15

## GROUP -- B

Answer any two of the following questions.

6. Specify the stamp duty payable in West Bengal on the following instruments -----  
A) Re-conveyance of mortgaged property; B) Dissolution of partnership;  
C) Partition; D) Notarial Act; E) Gift. 3 x 5
7. Answer mentioning the provisions in the Indian Stamp Act, 1899 : ---  
a) What are the special provisions as to unstamped Receipts?, b) On what amount Stamp duty is payable when A sells a property to B for Rs. 5000/ which is subject to mortgage to C for Rs. 8000/ and unpaid interest of Rs. 1000/? c) In which cases special adhesive stamps are to be used? 5 x 3
8. a) Narrate the provisions for recovery of duty and penalty under the Indian Stamp Act, 1899; b) State how allowance for spoiled and unused stamps are to be given under the Indian Stamp Act, 1899. 8 + 7

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