

**Provincial Receipts,  
Expenditure &  
Receipts of  
Autonomous  
Bodies  
(Application)-KPK**

**Winter-2022**



## Winter Exam-2022

### Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (KPK)

- Q.1. (a) 5% (f) 8%  
(b) 2% (g) 5%  
(c) 10% (h) 2%  
(d) 10% (i) 10%  
(e) 1% (j) 2%

Total Marks 15

- Q.2. (a) Such person shall pay a penalty of ten thousand rupees or five percent of the total tax paid or assessed on the basis of available information to be payable for the tax period or periods for which he has failed to maintain the required record whichever is higher. 10  
i
- (b) Such person shall be liable to a penalty of twenty five thousand rupees or five percent of the amount of tax involved, whichever is higher.
- (c) Such person shall be liable to punishment equal to twice the punishment provided under this Act for such offence.
- (d) Such person shall be liable to pay a penalty of fifty thousand rupees or ten percent of the amount of the tax sought to be recovered, whichever is higher.
- He shall further be liable to imprisonment for a term which may extend to one year or with fine which may extend to an amount equal to the amount of the tax sought to be recovered, or with both.
- (e) Such person shall be liable to pay a penalty of one hundred thousand rupees or five percent of the tax involved, whichever is higher.

- Q.2. (a) Rs.100,000 10  
ii (b) Exempt  
(c) Rs.100,000  
(d) Rs.100,000  
(e) Rs.30,000

Total Marks 20

- Q.3. Pension calculation (35070 \* 7 \* 00300) / 300 = Rs.24,549/- 15  
a Portion of pension commuted @ 35% = Rs.8592.15  
Commuted value 8592.15 \* 12 \* 12.3719 at 60 years Rs.1,275,615/-  
Residual pension payable w.e.f. 5.6.2022 Rs.15,957/- p.m.  
Increase for the year 2011 @ 15% 2394  
Increase for the year 2015 @ 7.5% 1376  
Increase for the year 2016 @ 10% 1973  
Increase for the year 2017 @ 10% 2170  
Increase for the year 2018 @ 10% 2387  
Increase for the year 2019 @ 10% 2626  
Increase for the year 2021 @ 10% 2888  
Increase for the year 2022 @ 10% 3177 (from April 2022)  
Medical allowance 2010 @ 25% 3989  
Medical allowance 2015 @ 25% 997  
Net pension w.e.f. 5.6.2022 Rs.39,934/-  
Further increase of 2022 @ 5% w.e.f. 1.7.2022 Rs.1589/-  
Net pension w.e.f. 1.7.2022 Rs.41,523/-



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<b>Q.3.</b>	i)	Registration charges 1%	Rs.27,820/-	15
<b>b</b>	ii)	Token tax	Rs.125	
	iii)	Income Tax	Rs.2,438	
	iv)	Withholding tax (231 B)	already deducted	
	v)	Penalty on late registration	0	
	v)	Number plate charges	Rs.1,422	
	vi)	TFC Charges	<u>Rs.110</u>	
		Total:	<u><b>Rs.31,915/-</b></u>	

**Total Marks 30**

**Q.4.** According to rule 44 of the KP Sales Tax on Services Regulations 2017 notwithstanding anything contained in the Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to: **10**

**A**

- i) The goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him.
- ii) The goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods.
- iii) The services in respect of which tax under this Act has not been deposited in the government treasury and services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government.
- iv) Further tax, extra tax or value addition tax levied and paid under the Sales Tax act 1990 and the rule or regulations made thereunder;
- v) Fake, forged, flying or fraudulent invoices or the invoices used by persons black-listed or suspended or declared non active by the Authority or the Federal Board of Revenue.
- vi) Capital goods and fixed assets not exclusively used in providing or rendering of taxable services;
- vii) The following goods or services, excluding the one directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax.
  - (a) Vehicles classified under Chapter 87 of Customs Act.
  - (b) Calendars, diaries, gifts, souvenirs and giveaways.
  - (c) Garments, uniforms, fabrics, footwear, hand wear, bed wear for the employees.
  - (d) Electricity, gas and telecom services supplied at the residence of the employees
  - (e) Food beverages and consumption on entertainments, meetings or seminars
  - (f) Building material including cement, bricks, mild steel products, paints, varnishes, distemper and glass products.

**Q.4.** According to section 58 (1) an authorized officer who on the basis of material evidence, has reasonable cause to believe that any person has committed a tax fraud or any offence warranting prosecution under Act, may cause arrest of such person. **10**

**b**

(2) All arrests, made under this Act shall be carried out in accordance with the relevant provisions of the Code.



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Further according to section 59 (1) when an officer of the Authority arrests a person under section 58 of this Act, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient.

**Total Marks 20**

- Q.5.** a) **Rs. 6 per kg.** 10  
b) **Rs. 3/- per kg**  
c) **Rs. 2.50 per kg.**

The proceeds shall be utilized for

1 (i) Special maintenance and development of roads, highways and special plant protection service in the tobacco growing areas in the Province. 05

2 (ii) other activities directed towards the development of tobacco production in the Province.

**Total Marks 15**

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