

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

Winter-2022



Winter Exam-2022

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

- Q.1. (a) 3% (f) 13%
(b) 3% (g) 5%
(c) Exempt (h) 10%
(d) 8% (i) 13%
(e) 5% (j) 13%

Total Marks 15

Q.2. Property evaluated value	Rs.6,670,620/-
Stamp duty @ 2% of one fifth of the evaluated value	Rs.26,682/-
Registration fee @ 1% (at present not applicable)	---
Town tax (Not applicable) being gift	---
Scanning charges	1,000/-
Advance tax @ 2% (Not applicable being gift)	---
Capital gain tax @ 2% (Not applicable) being gift	---
Others (Pay order Rs.1,200/-)	<u>1,200/-</u>
Total:	<u>Rs.28,882/-</u>

Total Marks 20

Q.3. Pension granted to family w.e.f. 21.5.2021	Rs.27,468/-
Pension commuted for gratuity	Rs.6,867/=
Special family pension payable to family	Rs.20,601/-
Commutation formula 15.1478	1,248,239/-
Increase for the year 2011 @ 15%	3,090
Increase for the year 2015 @ 7.5%	1,777
Increase for the year 2016 @ 10%	2,547
Increase for the year 2017 @ 10%	2,801
Increase for the year 2018 @ 10%	3,082
Increase for the year 2019 @ 10%	3,390
Increase for the year 2021 @ 10%	3,729
Medical allowance 2010 @ 25%	5,150
Medical allowance 2015 @ 25%	1,288
Total pension with medical allowance	<u>Rs.47,454</u>

Total Marks 15

- Q.4. a) Retail sale of liquor to permit holders (Rs.150, 000) per annum.
b) Permit fee on menthol (Rs.10 per bulk gallon)
c) Hotel license/permission fee (Average rent one day x 100)
d) Club license (Rs.10,000 per annum)
e) Excise duty on Beer (Rs.76 per liter)

Total Marks 10



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- Q.5.**
- (a) Where any person either avoids, defies, fails to comply with e-invoicing system or issues Invoices outside the e-invoicing system. Such person shall be liable to pay a penalty of up to one hundred thousand rupees, but not less than twenty five thousand rupees. In case of three consecutive defaults, the place of business of such person may further be liable to sealing.
 - (b) Where any person who knowingly or fraudulently submits a false or forged document to any officer of the SRB. Such person shall be liable to pay penalty of 50,000 rupees or one hundred per cent of the tax payable for the tax periods to which the offence relates whichever is higher. Such person shall further be liable upon conviction by a Special Judge to imprisonment of a term which may extend to five years or with fine which may extend to an amount equal to the tax payable for the tax periods to which the offence relates or with both.
 - (c) Where a person denies or obstructs the entry or access of the officer of the SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty. Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 23 whichever is higher.
 - (d) Where any person refuses to receive any notice or order issued by an officer of the SRB or obstructs any officer of the SRB in the performance of his official duties. Such person shall be liable to pay a penalty of 50,000 rupees or one hundred per cent of the tax payable for the tax periods to which the offence relates, whichever is higher. Provided that such a person shall be further liable up on conviction by a Special Judge to imprisonment for a term which may extend to one year or with fine not exceeding 50,000 rupees or with both.
 - (e) Where any person repeats an offence for which a penalty is provided under the Sindh Sales Tax on Services Act. Such person shall be liable to pay twice the amount of penalty provided under the Act for the said offence.

Total Marks 15

- Q.6.** An officer of the SRB not below the rank of an Assistant Commissioner SRB or any other officer of the SRB authorized by the Board in this behalf 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 this Act, may cause arrest of such person. All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898.

According to Section 50 (1), when an officer of the SRB arrests a person under section 49, 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 and the officer shall act accordingly.

(2) Notwithstanding anything contained in sub-section (1) any person arrested under this Act shall be produced before the Special Judge or if there is no Special Judge within a reasonable distance, to the nearest Magistrate within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the Special Judge or as the case may be of the Magistrate.

Total Marks 10



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Q.7. Option 1.

Pay as on 19.11.2020 in B-16	Rs64,510/- plus Rs1520/- as personal pay (Rs66030/- without PP)
Next stage in B-17	67,170 (PP merged)
Add one increment on promotion	69,470
Next increment due	1.12.2021 (No increment for 1.12.2020)

Option 2.

Pay as on 19.11.2020 in B-16	Rs64,510/- plus Rs1520/- as personal pay
Pay fixed on 1.12.2020 in B-16 (Allowed one increment of 2020)	Rs64,510 plus Rs3040/- as personal pay (Rs67,550/- including PP)
Next stage fixed in B-17 as on 1.12.2020	Rs69,470/-
Allowed one premature increment in B-17	<u>Rs71,770/-</u>
Next increment due on	1.12.2021

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Q.7. According to Section 56 of the Punjab Land Revenue Act, 1967, all land to whatever purpose applied and wherever situate, is liable to the payment of land revenue to Government except:

- a) such land as has been wholly exempted from that liability by special contract with Government.
- b) Such land as is included in village site.
- c) Such land as is included in cantonment limits
- d) Land on which property tax under the Punjab Urban Immoveable Property Tax Act, 1958 is payable.
- e) Waste and barren land not under cultivation for a continuous period of not less than six years immediately before the date of notification of general assessment or re-assessment under section 59, provided that when any waste and barren land is brought under cultivation at any time after the date of such notification such land shall not be liable to the payment of land revenue for a period of six years from the date it is so brought under cultivation.

Further according to Section 56-A notwithstanding anything to the contrary contained in this Act, no land owner from Rabi 1982-83 shall be liable to pay land revenue at any rate or cess chargeable under the provision of this Act, if he owns:

- a) Irrigated land not exceeding 2 and half acres;
- b) Unirrigated land not exceeding 5 acres;
- c) Irrigated and unirrigated land the aggregate area of which does not exceed 2 and half acres of irrigated land as determined under section 70-B.

Total Marks 10
