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TR/RL/II/CST/JUNE/23

**DEPARTMENTAL EXAMINATION OF IAS/  
TCS GRADE-II OFFICERS, JUNE-2023**

**REVENUE LAW**

**(Law Paper-II)**

**(Without Books)**

**Full Marks-100**

**Time - Three hours**

The figures in the margin indicate full marks  
for the questions.

- Answer Question No.1 of GROUP-A, 6 (six) questions from GROUP-B and 5 (five) questions from GROUP-C.

**GROUP-A**

- Very short answer type questions :

1. Answer the following questions  $2 \times 10 = 20$

(a) Define "Bargadar".

(b) Define "Holding" as per the TLR & LR Act.

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- (c) What is meant by "Public purpose" according to the TLR & LR Act ?
  - (d) What is "Business of money lending" as per the Bombay Money Lenders Act, 1946 ?
  - (e) Define "Farmers" according to the Tripura Agricultural Indebtedness Relief Act .
  - (f) Define "Entertainment" as per the Tripura Entertainment Tax Act , 1997 .
  - (g) What is "Profession tax" ?
  - (h) Define "Rent" as per the TLR & LR Act.
  - (i) What are "Taxable goods" as per the Tripura Sales Tax Act ?
  - (j) Who is the "Licensing Authority" according to the Tripura Markets Act, 1979 ?

#### GROUP - B

Answer any 6 (six) questions (Answers should be in brief)

5×6=30

- 2. Narrate the term "Personal cultivation" with explanations as laid down in the TLR & LR Act.
- 3. Name the stages of revenue survey as per the TLR & LR Rules, 1962.

4. Mention the consequence of failure to deduct or to pay tax by an employer (not being an Officer of Government) as per the Tripura Professions, Trades, Callings and Employment Taxation Act, 1997.
5. How is 'Reasonable rent' determined according to the TLR & LR Act ?
6. State the procedures to be followed by a Revenue Officer acting as a Court other than in appeals and revisions.
7. Discuss the salient features of Land Tax Act .
8. State the rights of "Under-raiyats".
9. Discuss the role of Licensing Authority under the Tripura Markets Act ,1979.

### GROUP—C

- Long-answer type questions :

Answer any 5(five) questions : 10×5=50

10. Discuss the 'Mutation process' in Tripura.
11. State the conditions of allotment of land for the purpose of agriculture and industry .
12. Discuss the procedures contained in the TLR & LR Rules regarding restoration of transferred land to a member of the scheduled tribe.

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13. State the provisions contained in Section 11 of the TLR & LR Act regarding title of Government to lands etc.
  14. Discuss the provisions contained in the TLR & LR Act relating to diversion of land .
  15. Mention the powers of Commissioner of Taxes to order production of accounts of taxable goods and the power of entry and inspection for the purpose.
  16. State the features of "Alluvial land" and "Land lost by diluvion".