

Government of Pakistan
Revenue Division
Federal Board of Revenue
[Admn/ HR Wing]

**SYLLABUS FOR
HOLDING
DEPARTMENTAL
PROMOTION
EXAMINATION FOR THE
POST OF INSPECTOR IR
(BS-16) THROUGH FPSC**

FEDERAL PUBLIC SERVICE COMMISSION
Official Website: www.fpsc.gov.pk
Thursday, 18 September, 2020 4:37:41 PM

PAPER-I**INCOME TAX LAW (MCQs Based)**

Time Allowed : 100 minutes
 Total Marks : 100

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/ approved by the Federal Board of Revenue. The corresponding, rules and schedules to sections mentioned below, would also be part of syllabus.

Topic	Sections/ Relevant portion
• Tax Year	74
• Person	80, 81, 82, 83, 84
• Resident/ Non-Resident	9, 10, 11
• Taxable Income	60A
• Workers Welfare Fund (and its computation)	
• Heads of Income: -	
i. Salary	12, 13
ii. Income from property	15, 15A, 16
iii. Income from business	18, 20, 21
iv. Depreciation	22, 23, Third Schedule --
v. Losses	56, 57, 58, 59, 59A
vi. Capital Gains	37, 37A, 38
vii. Income from other sources	39, 40
• Taxpayer's Registration	181, 181A, 181AA, 181B, 181C
• Returns	114, 114A, 114B, 115, 116, 116A, 117, 118, 119
• Assessment	120, 121, 122, 124
• Appeals	127, 128, 129, 130, 131, 132, 133
• Collection and Recovery of Tax	137, 138, 140
• Records, Information Collection and Audit	174, 175, 176, 177
• Refunds	170, 171
• Advance Tax Payment including WHT	147, 149, 161, 162, 165, 169
• Penalty	182 (Sr. No.1 of the Table)
• Default Surcharge	205 (1) to 205 (3)

PAPER-II

373

SALES TAX & FEDERAL EXCISE LAWS (MCOs Based)

Time Allowed : 100 minutes
Total Marks : 100

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/ approved by the Federal Board of Revenue. The corresponding, rules and schedules to sections mentioned below, would also be part of syllabus.

Part-I SALES TAX LAW

Topic	Sections/ Relevant portion
• Chargeability & Computation of Tax Liability	3, 3B, 4, 7, 8, 8B, 9, 13
• Registration	14, 21, 21A
• Return	26, 26AB, 27
• Records	22, 23, 24, 73
• Audit and Assessment of Tax	25, 37, 38, 38A, 38B, 40, 40B, 40C, 11, 11B, 11C, 56, 57
• Time Limitation	70, 74
• Collection and Refund of Tax	6, 10, 66, 67
• Recovery of Tax	11A, 37A
• Penalty	33 (Sr. No. 1, 5 and 19 of the table)
• Default Surcharge	34
• Appeal	45B, 46, 47

Part-II FEDERAL EXCISE LAW

Topic	Sections/ Relevant portion
• Chargeability & Determination of Liability	3, 7, 10, 12, 16
• Registration	13
• Return	4
• Records	17, 18
• Audit and Assessment of Tax	42B, 45, 45A, 47, 47A, 14B, 36
• Collection, Payment & Refund of Duty	5, 6, 11, 12
• Recovery of Tax	14, 14A, 22
• Penalty	19(1) & 19(3)
• Default Surcharge	8
• Searches, Arrests & Seizures	25, 26, 27, 28, 32
• Appeal	33, 34, 34A

PAPER-III

374

OFFICE PROCEDURES (MCQs Based)

Time Allowed : 100 Minutes

Total Marks : 100

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/ approved by the Federal Board of Revenue. Guidelines for Civil Servants for performance of their official duties.

Topic	Relevant portion
• Efficiency & Discipline	Civil Servants (Efficiency & Discipline) Rules, 2020
• Conduct Rules	Government Servants (Conduct Rules), 1964
• Federal Tax Ombudsman	Federal Tax Ombudsman Ordinance, 2000
• Human Resource Development	i. Job Description (Generic Job Descriptions – FBR 2015) ii. Key Performance Indicators (KPIs – 2015) iii. Reward Rules 2021
• Internal Job Posting (IJP)	Policy Guidelines for Performance Allowance-2015

(37)

PAPER-IV

ENGLISH LANGUAGE PROFICIENCY (DESCRIPTIVE)

Time allowed : 03 hours
Total Marks : 100

Knowledge of following general areas of English language will be tested: -

- Sentence Completion Using Tenses, adjectives, adverb etc.
- Synonym/ Antonym.
- Common Errors in Sentences.
- Punctuation.
- Use of Preposition
- An Essay of 25 marks.

FEDERAL PUBLIC SERVICE COMMISSION
Official Website Document
Thursday, 18 September, 2025, 4:37:41 PM