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SCANNER™ Appendix

CS Final (Old Course)

Gr.-III Dec - 2009

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PAPER'S

**Paper - 7 : World Trade Organisation-International Trade Joint
Ventures and Foreign Collaborations**

Chapter - 1 : International Trade and Trading Blocks

2009 - Dec [1] {C} Write notes on the following :

- Multilateral and bilateral trade agreements
- The India-ASEAN Free Trade Agreement(FTA) perspective
- Transition from bilateral trade agreements to regional trading blocks
(5 marks each)

Chapter - 2 : World Trade Organisation

2009 - Dec [2] (a) Enumerate basic principles of the General Agreement on Trade in Services (GATS). (6 marks)

(b) Discuss composition and role of Ministerial Conference in the decision-making process of the WTO. (6 marks)

(c) Mention the mode of supply of following services under the GATS :

- Indian advocates sending opinion by e-mail to American clients.
- US consultancy firms setting-up joint venture or branch office in India.
- Foreign tourists visiting India and availing of hotel services.
- Indian doctors or advocates temporarily visiting UK for rendering professional services. (1 mark each)

2009 - Dec [3] (a) Enumerate the main reasons for the impasse in Doha Round of Negotiations, particularly in agriculture, industry and service sectors.

(5 marks)

(b) Give remedial measures to remove the stalemate in Doha Round of Negotiations.

(5 marks)

Chapter - 3 : Anti-Dumping Duties

2009 - Dec [4] Critically examine the following :

(ii) Anti-dumping duty.

(5 marks)

Chapter - 4 : Subsidies and Countervailing Duties

2009 - Dec [4] Critically examine the following :

(i) Imposition of countervailing duties.

(5 marks)

(iii) Subsidies under WTO.

(6 marks)

Chapter - 5 : Competition Law and International Trade

2009 - Dec [6] Explain the following under the Competition Act, 2002 :

(i) Anti-competitive agreements.

(ii) Nature of 'cartels'.

(iii) Extent of prevalence of cartels in Indian market with examples.

(iv) Powers of Competition Commission of India (CCI).

(v) Abuse of dominance.

(4 marks each)

2009 - Dec [8](c) "Trade liberalisation alone is not sufficient to promote competition and thus there is a need for a separate competition policy." Explain.

(8 marks)

Chapter - 7 : Foreign Collaborations and Joint Ventures

2009 - Dec [7] Victor India Ltd. (manufacturer), in technical collaboration with Julia USA Inc. (collaborator) has been manufacturing boilers for the last five years as per the design provided by the collaborator. The manufacturer feels that its engineers have significantly improved the design and quality of the heat exchangers which could be patented. Prepare a note for consideration of the management clarifying the following issues :

(i) Patent right for improvement;

(ii) Ownership right of patent for improvement;

(iii) Applicant for patent and burden of proof to challenge patent; and

(iv) Territorial validity of patent.

(4 marks each)

2009 - Dec [8](a) Ankur Ltd. and Zeba Ltd. enter into a joint venture (JV) with 51% and 49% shareholdings respectively, and consequently a new company in the name of Paras Ltd. was registered for the manufacture and marketing of electronic appliances, without incorporating the terms of the JV agreement in its articles of association. Paras Ltd. was quite successful. One of the important terms of the JV agreement was that none of the party would transfer its shares without the consent of at least two directors of each side present at a validly convened Board meeting. However, Zeba Ltd. has finalised sale of its 20%

stake in JV at a very good price without the consent of Ankur Ltd. Advise Ankur Ltd. on the legality of the sale of 20% shares by Zeba Ltd. citing decided case law. (4 marks)

(b) Draft a clause restricting transfer of shares in a joint venture agreement. (4 marks)

Chapter - 8 : Settlement of Disputes under WTO

2009 - Dec [5] (b) Explain 'conciliation' as an amicable method of disputes resolution in international trade. (5 marks)

Chapter - 9 : International Commercial Arbitration

2009 - Dec [5] (a) Draft an arbitration clause of an international contract specifying therein applicable laws, venue (country) and language for conducting proceedings of an arbitration. (5 marks)

(c) Indian seller of goods and Chinese buyer agreed that as per the rules of the International Chamber of Commerce (ICC), the arbitration would be held in Singapore. The Chinese buyer, however, filed an application in the Indian High Court seeking an injunction restraining the Indian seller from selling or alienating its goods, property or assets. Indian seller took the objection that, as per the agreement, the place of arbitration was at Singapore. As such, provisions of the Part-I of the Arbitration and Conciliation Act, 1996 were not applicable and the application for interim relief was liable to be dismissed. Decide with reasons in the light of authoritative judgment on the above issue. (6 marks)

Chapter - 10 : Export - Import Policy Procedures

2009 - Dec [1] {C} Write notes on the following :

- (iii) Special economic zone policy
- (v) Objects of foreign trade policy. (5 marks each)

Chapter - 11 : Objective Question

2009 - Dec [3] (c) Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s) :

- (i) Adam Smith argued that economic growth depended upon _____ and _____.
- (ii) The 'terms of trade' argument deals with the ratio at which countries exchange _____ for _____.
- (iii) The WTO is the only international body dealing with rule of _____ between _____.
- (iv) Lowering _____ is one of the most obvious means of encouraging trade.
- (v) Many WTO agreements require governments to disclose their _____ and _____ publicly.
- (vi) The WTO agreements cover goods, _____ and _____.

(1 mark each)

Paper - 8A : Direct Taxation-Law and Practice

Chapter - 2 : Corporate Income Tax in India

2009 - Dec [3] (a) Century Ltd. an Indian company, is engaged in the manufacture and sale of cotton textiles. Its net profit for the year ended 31th March, 2009 after debit/ credit of the following items to the profit and loss account was Rs. 84,00,000

- (i) Legal fees of Rs.15,000 incurred in defending title to building owned by Managing Director.
- (ii) Rs.6,00,000 paid to an employee in connection with his voluntary retirement.
- (iii) Payment of advance fringe benefit tax Rs.1,00,000.
- (iv) Interest of Rs.80,000 paid on arrears of income-tax.
- (v) Advertisement charges of Rs.1,85,000 paid for the advertisement in souvenir published by a public sector undertaking.
- (vi) Income-tax paid on monetary perquisites provided to the employees Rs.1,10,000.
- (vii) Payment of Rs.7,00,000 towards retrenchment compensation for employees of one of the units of its holding company closed down during the year.
- (viii) Capital expenditure of Rs.45,000 incurred for the purpose of promoting family planning amongst the employees of its subsidiary company.
- (ix) Payment of Rs.21,000 as banking cash transaction tax.
- (x) Compensation of Rs.25,000 received from supplier for delay in supply of a raw materials.
- (xi) Dividend of Rs.1,00,000 received from X Ltd., an Indian company, but X Ltd. is yet to pay dividend tax under section 115-O.

Compute the total income of Century Ltd. for the assessment year 2009-10. Furnish explanation for the treatment of the various items given above.

(10 marks)

2009 - Dec [3](b) Write notes on the following :

- (i) Tax credit in respect of tax paid on deemed income under Minimum Alternate Tax (MAT) provisions against tax liability in subsequent years. (5 marks)

Chapter - 3 : Tax Planning

2009 - Dec [2] (b) What is the meaning attributed to 'disaster' under the Income-tax Act, 1961? Is there any exemption under the Act in respect of compensation received on account of disaster ? (6 marks)

Chapter - 4 : Setting up of New Business and Tax Planning

2009 - Dec [2] (c) What is the tax benefit available to an assessee engaged in the business of hotel or business of building, owning and operating a

Convention Centre in the National Capital Region and what are the conditions to be fulfilled for availing such tax benefit ? (6 marks)

Chapter - 6 : Tax Planning and Financial Management Decisions

2009 - Dec [1] {C} Attempt the following giving brief reasons and reference to decided case law(s), if any :

- (i) Can the amount of share application money be treated as undisclosed income, if it was found that the subscribers to the share capital were not genuine ? (5 marks)

Chapter - 9 : Tax Considerations with reference to Specific

2009 - Dec [1] {C} Attempt the following giving brief reasons and reference to decided case law(s), if any :

- (ii) Whether the expenditure incurred on replacement of turbine rotor would be allowed as revenue expenditure under section 31, if the turbine rotor was an essential part of turbo generator set ?
- (iii) Whether the proportionate one-time lease rent paid by the mining lessee for acquiring leasehold rights would be a capital expenditure or revenue expenditure ? (5 marks each)

Chapter - 12 : Tax Management

2009 - Dec [1] {C} Attempt the following giving brief reasons and reference to decided case law(s), if any :

- (iv) Can assessee be asked to pay the difference amount of tax short deducted as an assessee-in-default, if the full tax had already been paid by the recipient of income ?
- (v) Can an assessment framed under section 143(3) be reopened under section 147 on the ground of change of opinion on the part of the Assessing Officer on mode of valuation of stock-in-trade ? (5 marks each)

2009 - Dec [2](a) Discuss the following with reference to the provisions of the Income-tax Act, 1961 as amended by the Finance Act, 2007 :

- (i) Exclusive jurisdiction of the Settlement Commission.
- (ii) Consequences of abatement of proceedings before the Settlement Commission.
- (iii) Bar on subsequent application for settlement. (4 marks each)

2009 - Dec [3](b) Write notes on the following :

- (ii) Stay of demand by Income-tax Appellate Tribunal (ITAT) in the light of amendments made by the Finance Act, 2008. (5 marks)

Paper - 8B : Indirect Taxation - Law and Practice

Chapter - 3 : Valuation of Goods under Central Excise Law

2009 - Dec [6] (a) Healthcare Ltd. imported some medicines and put stickers indicating, *inter alia*, the name and address of the importer and MRP as required under rule 33 of the Standards of Weights and Measures (Packaged Commodities) Rules, 1997. The assessee has argued that such labeling is not accompanied by repacking and hence, the process is not manufacture. Examine. (5 marks)

Chapter - 6 : Set off Duties under Central Excise Law

2009 - Dec [7] (a) The goods manufactured by Royal Ltd. have been exempted from excise duty with effect from 1st March, 2009. Earlier these goods were liable to duty @ 14.42%. Its inputs were liable to excise duty @ 20.6%. Following information is supplied on 1st March, 2009 :

- (i) The inputs costing Rs.1,44,720 are lying in stock.
- (ii) The inputs costing Rs.77,184 are in process.
- (iii) The finished goods valuing Rs.4,82,400 are in stock, the input cost is 50% of the value.
- (iv) The balance in CENVAT receivable account is Rs.1,79,104.

The department has asked Royal Ltd. to reverse the credit taken on inputs referred above. However, Royal Ltd. contends that credit once validly taken is indefeasible and not required to be reversed. Decide.

What would be your answer if the balance in CENVAT receivable account as on 1st March, 2009 is Rs.29,104 ? (8 marks)

Chapter - 11 : Search, Seizure etc.

2009 - Dec [5] (a) Explain whether the Adjudicating Authority has any discretion to impose penalty under section 11AC of the Central Excise Act, 1944 less than the amount of duty determined under section 11A(2) of the Act. (5 marks)

2009 - Dec [8] (c) What is the general or residual penalty provided under Rule 27 of the Central Excise Rules, 2002 ? (2 marks)

Chapter - 12 : Service Tax

2009 - Dec [5] (c) Mention the categories in which taxable services provided from outside India and received in India shall be determined as per the Taxation of Services(Provided from Outside India and Received in India) Rules,2006. (5 marks)

2009 - Dec [6] (c) Raman, a taxable service provider, outsourced a part of the work by engaging Suman, another service provider, generally known as sub-contractor. Service tax has been paid by Raman for the total work. The department has asked Suman to pay service tax on services provided by him to Raman. Examine. (5 marks)

2009 - Dec [8] (b) Define 'large tax payers units'. Who are not eligible under this scheme ? (3 marks)

Chapter - 13 : Levy of and Exemption of Customs Duty

2009 - Dec [5] (b) Mention the provisions of the Customs Act, 1962 relating to determination of duty where goods consist of a set of articles. (5 marks)

Chapter - 20 : Searches, Seizure, Arrest, Confiscation etc.

2009 - Dec [6] (b) The goods imported by Perfect Ltd., the assessee, were detained on 14th September, 2008. However, the assessee could not produce the documentary evidence. Consequently, the impugned goods were seized on 8th February, 2009. The department issued a show cause notice to the assessee on 15th May, 2009. The assessee put forth a question of limitation alleging that the impugned show cause notice had been issued after a period of six months. The goods were detained on 14th September, 2008, but the show cause notice was issued on 15th May, 2009. Perfect Ltd. has sought for quashing of the show cause notice and also for the return of the goods Examine. (5 marks)

Chapter - 24 : Chargeability, Levy and Collection of Sales Tax

2009 - Dec [5] (d) "Burden of proving that the transfer of goods is otherwise than by way of sale shall be on the sales tax authorities." Do you agree with the statement ? Give reasons for your answer. (2 marks)

2009 - Dec [7] (b) Total sales of a registered dealer of Jodhpur (Rajasthan) for the last quarter of the financial year 2008-09 in the course of their inter-State trade are as under:

<i>Total Sales Value (Rs.)</i>	<i>VAT Rate in State</i>	<i>Nature of Purchasing Dealer</i>	<i>Nature of Goods</i>
4,06,000	12.5%	Registered	Undeclared
4,04,000	1%	Registered	Declared
2,25,000	12.5%	Government	Undeclared
1,02,000	2%	Unregistered	Undeclared
6,12,000	2%	Registered	Declared
2,02,000	1%	Unregistered	Declared
5,41,000 (Generally exempted goods)			

Determine the taxable turnover of the dealer under the Central Sales Tax Act, 1956 for the quarter if —

- (i) he has collected tax from the customers at central sales tax rate and tax so collected is included in sales;
- (ii) sale to registered dealers has been made on Form-C; and
- (iii) sale of undeclared goods made to registered dealers includes sale of Rs.1,00,000 of such goods which a registered dealer has purchased for export after entering into contract of export under Form-H. (7 marks)

Chapter - 27 : Objective Questions

2009 - Dec [4] (a) Choose the most appropriate answer from the given options in respect of the following :

- (i) The relevant section of the Customs Act, 1962 which deals with the refund of export duty is—
 - (a) Section 26
 - (b) Section 26A
 - (c) Section 27
 - (d) Section 28.
- (ii) Which of the following are not excisable goods—
 - (a) Goods exempt from duty by an exemption notification
 - (b) Duty-paid goods
 - (c) Goods mentioned in the Central Excise Tariff Act, 1985
 - (d) Nil rated goods.
- (iii) As per section 4(3) (b) of the Central Excise Act, 1944, persons shall not be deemed to be related, if—
 - (a) They are inter-connected undertakings
 - (b) They are relatives
 - (c) The buyer is a sole distributor
 - (d) They have interest in the business of each other.
- (iv) Application for registration under central excise should be submitted in—
 - (a) Form - RA
 - (b) Form - RC
 - (c) Form - A-9
 - (d) Form - A-1.
- (v) In cases where credit of duty availed or utilised under the Central Excise Act, 1944 is not within the normal limits—
 - (a) The Commissioner can impose a penalty of Rs.1 lakh
 - (b) The Commissioner can direct special audit under section 14AA by a Cost Accountant nominated by him
 - (c) The right to claim CENVAT credit may be forfeited
 - (d) An investigation by a Chartered Accountant may be initiated by the Commissioner.
- (vi) Interest on delayed refunds under section 11BB of the Central Excise Act, 1944 is paid at the rate of —
 - (a) 6% per annum
 - (b) 9% per annum
 - (c) 13% per annum
 - (d) 12% per annum.

- (vii) The Tribunal may refuse to take up the appeal, if duty involved or penalty/fine confirmed under central excise does not exceed—
- Rs.5,000
 - Rs.50,000
 - Rs.10,000
 - Rs.1,00,000.
- (viii) Section 95 of the Customs Act, 1962 lays down that master of every vessel carrying coastal goods will maintain—
- Coastal book
 - Advice book
 - Bill of coastal goods
 - Bill of transshipped goods.
- (ix) The doctrine of promissory *estoppel* has its genesis in—
- Doctrine of *stare decisis*
 - Doctrine of *res judicata*
 - Law of principles
 - Law of equity.
- (x) In order to avail the benefit of concession in rate of central sales tax, the government department making purchases can issue—
- Form- C
 - Form - D
 - Form - E1
 - None of the above. (1 mark each)
- (b) Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s) :
- If software is downloaded from internet, it will be _____ and service tax will be payable.
 - Central Value Added Tax (CENVAT) on all excisable goods is levied and collected under section _____ of the Central Excise Act, 1944.
 - For the purpose of customs valuation, rate of exchange means the rate of exchange determined by _____.
 - Application to Settlement Commission can be made only when a case is _____ on the date of application.
 - As per section 15 of the Central Sales Tax Act, 1956 sales tax on declared goods shall not be levied in excess of. (1 mark each)
- 2009 - Dec [8]** (a) State, with reasons in brief, whether the following statements are correct or incorrect :
- Section 11B of the Central Excise Act, 1944 provides only for the refund of duty of excise.
 - Section 32-O of the Central Excise Act, 1944 provides that application for settlement can be made only once in life-time of an applicant.

- (iii) Taxable services provided or to be provided by a Practising Company Secretary in his professional capacity for representing the client before the statutory authority in the course of proceedings initiated under any law for the time being in force, are exempt from service tax.
- (iv) Provisions for goods in transit in Chapter VIII of the Customs Act, 1962 do not apply to baggage, goods imported by post and stores.
- (v) No tax in inter-State sale shall be payable in case of sale to any official, personnel, consular or diplomatic agent of any foreign diplomatic mission or Consulate in India or the UN agency, if a certificate in Form-I is submitted. (2 marks each)

Paper - 9 : Human Resource Management and Industrial Relations**Chapter - 1 : Introduction to Human Resource Management**

2009 - Dec [1] (b) Piyush, Managing Director of Poler Management Services (P) Ltd. has aptly noted that— “HRM is no longer the administrative dinosaur as it once was. Its professionals have now become strategic business partners focusing less on what HR does and more on what HR delivers.” Critically evaluate the statement with special emphasis on the integration of the HRM activities into those of a Company Secretary. (10 marks)

Chapter - 2 : Structure and Role of Human Resource Management

2009 - Dec [2] (a) Shipro Ltd., a knowledge organisation, is faced with the nagging problem of high attrition of the work force. As an HR Manager, indicate the basis for a sound wage administration system to pave the way for retention of employees. (5 marks)

Chapter - 3 : Human Resource Planning and Procurement

2009 - Dec [1] {C} (a) Recently, when Tata Motors Ltd. was setting-up its Nano car plant at Singur (West Bengal), severe long lasting agitation against it forced the company to shift the project to some other place. After due recce, the Chairman and Managing Director impressed on the Board of directors the benefits and prospects of shifting the project to Sanand (Gujarat), where the Chief Minister had, on Government's behalf, promised about 1,000 acres land for the project on favourable terms. The Board of directors agreed. The project was shifted. Infrastructure cropped up quickly. Now, the recruitment drive is to be flagged off.

As HR head, how would you plan the HR requirements for this Nano project? USE hypothetical assumptions, if necessary. (10 marks)

2009 - Dec [4] (b) Explain *either* of the following :

- (i) Organisational and individual career planning (7 marks)

Chapter - 4 : Human Resource Training and Development

2009 - Dec [3] Write notes on the following :

- (ii) Case study
- (iii) Employees training facilities in India (5 marks each)

Chapter - 5 : Compensation Management

2009 - Dec [3] Write notes on the following :

- (iv) Gantt's task and bonus wage plan. (5 marks)

2009 - Dec [4] (b) Explain *either* of the following :

- (ii) Techniques for controlling HR costs. (7 marks)

Chapter - 6 : Performance Appraisal

2009 - Dec [3] Write notes on the following :

- (i) Different approaches to HR audit (5 marks)

2009 - Dec [4] (a) Performance appraisal is a continuous process to secure information necessary for making correct and objective decisions on employees. Modern organisations opt for goal setting approach to appraise their personnel. Where, in your view, such a goal setting approach can be applied with success? Are there any limitations to this approach ? Discuss.

(8 marks)

Chapter - 8 : Industrial Relations

2009 - Dec [5]{C} (b) In a developing economy like India, the State has a direct interest in preserving industrial peace and prosperity. It is with this avowed objective that industrial relations in India are largely regulated, shaped and structured by the State. Give an overview of the various initiatives initiated by the State for ensuring smooth industrial relations and uninterrupted production in the country.

(8 marks)

Chapter - 12 : Collective Bargaining

2009 - Dec [6] (b) Distinguish between the following :

- (i) 'Win-loose strategy' and 'win-win strategy'.
- (ii) 'Management policies' and 'union's policies'. (3 marks each)

Chapter - 13 : Dispute Settlement Mechanism

2009 - Dec [7] (b) Write a note on voluntary arbitration in India. (4 marks)

Chapter - 15 : Industrial Relations related Laws

2009 - Dec [5] {C} (a) Mohan, was engaged as a 'milk tester' to test and certify the purity or otherwise of milk collected and sold by his employer, which is a co-operative society. The testing work was limited to just two hours a day; although it was a regular work. Since the State Government issued a notification mandating fixation and payment of minimum wages to employees of dairy farms which take work from employees for eight hours a day, Mohan claimed minimum wages. The employer refused to pay government fixed wages. He then filed a claim before the Deputy Labour Commissioner (DLC). The co-operative society just denied the claim without giving full details.

Adopting a pro-labour approach, the DLC allowed the claim. The co-operative society then approached the High Court. In the affidavit-in-reply, the Secretary of the society claimed that it just collected milk from small farmers and sold to public; that it was not a dairy farm; that its work was not covered in the scheduled employment under the Minimum Wages Act, 1948, and that it was outside the jurisdiction of the law relating to minimum wages. The government pleader appearing on behalf of DLC (State), contended that these mixed questions of law and facts were not pleaded before the DLC and cannot be read in proceedings under Article 227 of the Constitution of India under which the petition was filed. Should the High Court allow or dismiss the petition? Give reasons referring to case law. (12 marks)

Chapter - 16 : Union Negotiations

2009 - Dec [7] (c) Describe the Indian perspective on workers participation in management. (7 marks)

2009 - Dec [8] (b) "Absenteeism and labour turnover are two important problems in modern industry" Why? Can these be reduced through suitable union negotiations? (6 marks)

Chapter - 17 : Voluntary Retirement Schemes

2009 - Dec [8] (a) Briefly mention four major types of employee stock option plans in vogue, indicating which plan may benefit an employee the most when he seeks voluntary retirement under company's voluntary retirement scheme. (9 marks)

Chapter - 18 : Objective Questions

2009 - Dec [2] (b) Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s) :

- (i) Management's basic job is the effective utilisation of three factors of human resources, viz., _____, _____ and _____.
- (ii) For organisational success, the HR Manager's role is required to be _____ instead of being reactive.
- (iii) Generally, recruitment is _____ process with the aim of developing a pool of qualified applicants for future HR needs of the organisation.
- (iv) In a functional organisation, the line of authority is functional or _____.
- (v) BARS stands for Behaviourally _____ Rating Scales.

(1 mark each)

(c) State, with reasons in brief, whether the following statements are correct or incorrect :

- (i) A happy and talkative worker is a productive worker.
- (ii) The halo effect factor of performance evaluation defeats the very objective of scientific performance evaluation.
- (iii) Herzberg developed the achievement theory of motivation.

- (iv) Work study technique is not a demand forecasting method.
- (v) Recruitment is a positive process whereas selection is a negative process. (1 mark each)

2009 - Dec [6] (a) State with reasons in brief, whether the following statements are correct or incorrect :

- (i) Collective bargaining is useful for both the employer and the employees.
- (ii) The government's role in regulating industrial relations in India unwarranted.
- (iii) All strikes are neither justified nor unjustified. (3 marks each)

2009 - Dec [7](a) Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s) :

- (i) Under section 7(3) of the Payment of Wages Act, 1936, the total amount of deductions from wages shall not exceed _____where such deductions are for payments to co-operative societies and _____in other cases.
- (ii) It is obligatory for a registered trade union to have at least _____of the office bearers of the union from among the persons actually engaged or employed in the industry with which the trade union is concerned.
- (iii) Under the Model Standing Orders, a workman may be granted casual leave of absence with or without pay not exceeding _____days in the aggregate in a calendar year.
- (iv) Every adult workman who works for 240 days is allowed an annual leave with wages in the subsequent calender year at the rate of one day for every _____days of works performed. (1 mark each)

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