

MIZORAM PUBLIC SERVICE COMMISSION
COMPETITIVE EXAMINATIONS FOR RECRUITMENT TO THE POST OF
ASSISTANT GRADE
UNDER GOVERNMENT OF MIZORAM
MARCH, 2010

PAPER - II

{Section A - General Knowledge - 75 Marks}
{Section B - Simple Arithmetic - 50 Marks}

Time Allowed : 3 hours

Full Marks : 125

SECTION - B
(Simple Arithmetic - 50 Marks)

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

1. Choose the correct answer: **(10×1=10)**
- (a) Rs.640 is divided among X, Y and Z in the ratio of 5 : 7 : 8, then Y's share is:
(i) Rs.160 (ii) Rs.220
(iii) Rs.224 (iv) Rs.256
- (b) If half a metre of cloth costs Rs.30, how much would 2b metres cost?
(i) Rs.81 (ii) Rs.140
(iii) Rs.108 (iv) Rs.165
- (c) If the cost of 15 oranges is Rs.35, the cost of 39 oranges is:
(i) Rs.81 (ii) Rs.78.50
(iii) Rs.81.50 (iv) Rs.91
- (d) What per cent of Rs.120 is Rs.15?
(i) 8.5% (ii) 12.5%
(iii) 15% (iv) 15.5%
- (e) A's income is 25 % more than that of B. How many per cent is B's income less than that of A?
(i) 1% (ii) 10%
(iii) 20% (iv) 25%
- (f) If the cost price of 6 pens is equal to the selling price of 4 pens, then the gain per cent is:
(i) 50% (ii) 25%
(iii) 20% (iv) 10%

10. Mr. Hminga's monthly salary is Rs.25,000 (HRA not included). He donated Rs.10,000 to a charitable trust eligible for 50% deduction under 80G of Income Tax Act. He contributes Rs.1,500 per month towards provident fund and pays Rs.4,000 per month towards life insurance policy. Calculate the income tax payable in last month of the year if he had been paying Rs.1,300 per month towards income tax for the first 11 months. (6)

Use the following for calculating income tax :

- (a) Rate of tax :-

Slab	Income tax
i) Where the taxable income does not exceed Rs.1,00,000	Nil
ii) Where the taxable income exceeds Rs. 1,00,000 but does not exceed Rs.1,50,000	10% of the amount by which taxable income exceeds Rs.1,00,000
iii) Where the taxable income exceeds Rs.1,50,000 but does not exceed Rs.2,50,000	Rs.5,000 + 20% of the amount by which the taxable income exceeds Rs.1,50,000
iv) Where the taxable income exceeds Rs.2,50,000	Rs.25,000 + 30% of the amount by which the taxable income exceeds Rs.2,50,000
(v) Surcharge :	10% of the amount of tax if the taxable income exceeds Rs.10,00,000
(vi) Education cess :	2% of the amount of tax payable.

- (b) Concession for savings : Notified savings (P.F., LIC, PPF, Mutual funds, etc.) upto Rs.1,00,000 are exempted from payment of tax.

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