

MARKING SCHEME

Practice Worksheet – Government Budget and the Economy

Class XII – Macroeconomics (as per CBSE Board evaluation pattern) | Max. Marks: 249

General Instructions for Evaluation (CBSE norms)

- Answers are indicative value points. Any other correct and relevant answer should be given full credit.
- In questions that ask for reasons (classification, true/false, 'give reason'), no marks are awarded if the reason is not explained or is incorrect.
- Numericals: marks are given for formula, correct substitution/working and the final answer. If the student uses an equivalent correct formula (e.g. $FD = RD + [CE - \text{non-debt capital receipts}]$), full marks are given. Follow-through marks are allowed for a calculation error carried into later parts.
- Half marks ($\frac{1}{2}$) may be awarded wherever shown. For 'any N points' questions, credit only the first N correct points.
- There is no negative marking. In MCQs, only the correct option earns the mark.
- Presentation, flow and use of correct economic terms may be considered while awarding marks in 4- and 6-mark answers; marks should not be deducted for spelling slips.

Quick formula sheet (for evaluators)

Revenue deficit	Revenue expenditure – Revenue receipts
Fiscal deficit	Total expenditure – Total receipts excluding borrowings = Borrowings
	= Revenue deficit + (Capital expenditure – Non-debt capital receipts)
Primary deficit	Fiscal deficit – Interest payments

SECTION A - Multiple Choice and Assertion-Reason Questions (1 mark each)

Q.No	Ans.	Justification	Marks
1	(d)	$PD = FD - \text{Interest payments}$. $PD = 0$ only when $FD = \text{interest payments}$.	1
2	(c)	Recovery of loans reduces the assets of the government.	1
3	(c)	Subsidies neither create an asset nor reduce a liability.	1
4	(b)	Impact and incidence of income tax lie on the same person.	1
5	(c)	Dividends from investments are non-tax revenue.	1
6	(d)	Primary deficit = Fiscal deficit – Interest payments.	1
7	(b)	Fiscal deficit measures the borrowing requirement of the government.	1
8	(c)	Borrowings create a liability of repayment with interest.	1
9	(b)	Disinvestment is the sale of shares of PSUs held by the government.	1
10	(c)	Revenue deficit is met from capital receipts, i.e. borrowings or disinvestment.	1
11	(b)	Surplus budget reduces aggregate demand and helps stabilise prices.	1
12	(b)	They neither create an asset nor reduce a liability (even if states use them to build assets).	1
13	(b)	Escheats are a non-tax revenue and hence a revenue receipt.	1
14	(b)	$RD = 1,800 - 1,300 = ₹500 \text{ crore}$.	1
15	(b)	Fiscal deficit = Borrowings = ₹75,000 crore.	1
16	(b)	$FD = PD + \text{Interest} = 3,500 + 500 = ₹4,000 \text{ crore}$.	1
17	(a)	Taxes/subsidies redirect resources from harmful to socially desirable production.	1
18	(b)	They encourage investment in backward regions.	1
19	(b)	Corporation tax is a direct tax: impact and incidence on the same person.	1
20	(b)	Both conditions of a revenue receipt are satisfied.	1
21	(c)	It creates an asset of the government.	1
22	(b)	Incidence = final burden of the tax.	1
23	(b)	Capital expenditure is non-recurring and creates assets or reduces liabilities.	1
24	(a)	Both A and R are true and R is the correct explanation of A.	1
25	(b)	Both are true, but R does not explain A (reach is limited because direct taxes do not cover all sections of society).	1
26	(c)	A is true, R is false. Subsidies neither create an asset nor reduce a liability.	1
27	(d)	A is false, R is true. Because taxes satisfy both conditions, they are revenue receipts.	1
28	(a)	Both true and R explains A.	1
29	(a)	Fiscal deficit = $RD + (\text{Capital expenditure} - \text{Non-debt capital receipts})$; it is positive if CE exceeds non-debt capital receipts.	1

SECTION B - Very Short Answer Questions (1 mark each)

Q.30	An annual statement showing item-wise estimates of receipts and expenditures of the government during a fiscal year.	1
	Total [CBSE Delhi 2003, 09, 13, 14]	1
Q.31	Any one: reallocation of resources / reducing inequalities in income and wealth / economic stability / management of public enterprises / economic growth / reducing regional disparities.	1
	Total [CBSE Delhi 2008]	1

Q.32	Because they create a liability for the government (repayment with interest).	1
	Total [CBSE Delhi 2009]	1
Q.33	Because it reduces the liability of the government.	1
	Total [CBSE Delhi 2005, 09]	1
Q.34	Because they neither create any asset nor cause a reduction in any liability of the government.	1
	Total [CBSE Delhi 2005]	1
Q.35	Its burden can be shifted to others (ultimate consumers): impact and incidence lie on different persons.	1
	Total [CBSE Sample Paper 2008]	1
Q.36	Any two: interest; profits and dividends; fees; fines and penalties; licence fee; escheats; gifts and grants ($\frac{1}{2} + \frac{1}{2}$).	1
	Total [CBSE Sample Paper 2008]	1
Q.37	The government has to borrow only to meet the interest commitments on earlier loans (fiscal deficit = interest payments).	1
	Total [Board pattern]	1
Q.38	Any two: borrowings; recovery of loans; disinvestment (sale of shares of PSUs); small savings ($\frac{1}{2} + \frac{1}{2}$).	1
	Total [CBSE All India Comptt. 2012]	1
Q.39	Because it reduces the assets of the government.	1
	Total [CBSE All India 2005]	1
Q.40	Fiscal deficit = Primary deficit + Interest payments = 4,400 + 400 = ₹4,800 crore (formula $\frac{1}{2}$, answer $\frac{1}{2}$).	1
	Total [CBSE Delhi 2004]	1
Q.41	Fiscal deficit = 10,000 + 8,000 = ₹18,000 crore (formula $\frac{1}{2}$, answer $\frac{1}{2}$).	1
	Total [CBSE All India 2006]	1
Q.42	Reduce unproductive expenditure / run a surplus budget / raise taxes to reduce aggregate demand (any one).	1
	Total [CBSE All India Comptt. 2013]	1
Q.43	A compulsory payment made by persons and companies to the government to meet public expenditure, without reference to any direct benefit in return.	1
	Total [CBSE Delhi 2004, 12]	1
Q.44	Because they neither create any liability nor cause a reduction in the assets of the government.	1
	Total [CBSE All India Comptt. 2005]	1

SECTION C - Short Answer Questions (3 marks each)

Q.45	Reallocation of resources – directing resources to socially desirable uses through taxes/subsidies.	1
	Reducing inequalities in income and wealth – taxing the rich and spending on the poor.	1
	Economic stability – preventing inflation and deflation (any other valid objective may be accepted).	1
	Total [CBSE Delhi Comptt. 2011]	3

Q.46	Meaning: the budget is used to prevent fluctuations of inflation and deflation / keep prices stable.	1
	Inflation ($AD > AS$): government reduces its expenditure and/or raises taxes – surplus budget – to reduce aggregate demand.	1
	Deflation: government increases expenditure and gives tax concessions and subsidies – deficit budget – to raise aggregate demand.	1
	<i>Total [CBSE Foreign 2010; All India 2011, 12]</i>	3
Q.47	Inequality of income is inherent in an economic system; the government tries to reduce it through its budgetary policy.	1
	Imposing (progressive) taxes on the rich lowers their disposable income.	1
	Spending more on the welfare of the poor (subsidies, free education/health, employment schemes) raises their standard of living, so the income gap narrows.	1
	<i>Total [CBSE Delhi 2009, 10, 11; Foreign 2012; All India 2011, 13]</i>	3
Q.48	The government reallocates resources in line with economic (profit) and social (welfare) priorities of the country.	1
	Through tax concessions and subsidies it encourages desirable production; heavy taxes discourage harmful goods (liquor, cigarettes).	1
	Where private sector shows no interest, the government itself produces goods and services (public goods, natural monopolies).	1
	<i>Total [CBSE Delhi 2011, 12, Comptt. 2013; All India 2010]</i>	3
Q.49	Revenue receipts: those that neither create a liability nor reduce an asset of the government.	1
	Capital receipts: those that either create a liability or reduce an asset of the government.	1
	Borrowings are capital receipts because they create a liability (repayment with interest).	1
	<i>Total [CBSE All India 2013]</i>	3
Q.50	Direct tax is levied on income/property of persons and companies; indirect tax is levied on goods and services.	1
	Burden of direct tax cannot be shifted (impact and incidence on the same person); burden of indirect tax can be shifted (different persons).	1
	Direct taxes are generally progressive and have limited reach; indirect taxes are generally proportional and have wide coverage. (Any three differences, 1 each.)	1
	<i>Total [CBSE Delhi 2009]</i>	3
Q.51	Meaning: RD = excess of revenue expenditure over revenue receipts; FD = excess of total expenditure over total receipts excluding borrowings.	1
	Formula: $RD = \text{Revenue expenditure} - \text{Revenue receipts}$; $FD = \text{Total expenditure} - (\text{Revenue receipts} + \text{non-debt capital receipts})$.	1
	Indicator: RD shows inability of the government to meet its regular/recurring expenditure; FD shows the total borrowing requirement.	1
	<i>Total [CBSE Delhi 2013]</i>	3
Q.52	Meaning: FD = excess of total expenditure over total receipts excluding borrowings; PD = fiscal deficit minus interest payments.	1
	Formula: $FD = \text{Total expenditure} - \text{receipts excluding borrowings}$; $PD = FD - \text{Interest payments}$.	1
	Indicator: FD shows total borrowing requirement including interest; PD shows borrowing requirement excluding interest.	1
	<i>Total [CBSE Delhi Comptt. 2013]</i>	3

Q.53	Capital expenditure: either creates an asset or reduces a liability. Revenue expenditure: neither creates an asset nor reduces a liability.	1
	Payment of salaries is revenue expenditure.	1
	Because it neither creates any asset nor reduces any liability of the government.	1
<i>Total [CBSE Delhi Comptt. 2013]</i>		3
Q.54	(i) Revenue expenditure.	½
	Reason: it neither creates an asset nor reduces a liability.	1
	(ii) Capital expenditure.	½
	Reason: it creates (increases) an asset of the government.	1
<i>Total [CBSE Delhi 2014]</i>		3
Q.55	Revenue deficit is the excess of revenue expenditure over revenue receipts during a fiscal year.	1
	RD = Revenue expenditure – Revenue receipts.	1
	It indicates the government's own revenue is insufficient to meet the expenditure on normal functioning of departments and services; the government is dissaving.	1
<i>Total [CBSE Delhi 2012]</i>		3
Q.56	Fiscal deficit is the excess of total expenditure over total receipts excluding borrowings during the fiscal year.	1
	FD = Total expenditure – Total receipts excluding borrowings (= Borrowings).	1
	It indicates the total borrowing requirement of the government / how far the government spends beyond its means.	1
<i>Total [CBSE All India 2012]</i>		3
Q.57	Primary deficit is the difference between the fiscal deficit of the current year and the interest payments on previous borrowings.	1
	PD = Fiscal deficit – Interest payments.	1
	It indicates how much of the borrowing is meant for expenses other than interest; a low or zero PD means interest commitments have forced the government to borrow.	1
<i>Total [CBSE Foreign 2012]</i>		3
Q.58	Borrowings: from internal sources (public, commercial banks) or external sources (foreign governments, international organisations).	1½
	Deficit financing (printing of new currency): borrowing from RBI against securities; RBI issues new currency, which increases money supply and may be inflationary.	1½
<i>Total [CBSE Delhi 2013]</i>		3
Q.59	Yes, it is possible.	1
	When the revenue budget is balanced (RD = 0) and the capital budget shows a deficit.	1
	When there is a revenue surplus but the deficit in the capital budget is greater than this surplus.	1
<i>Total [CBSE Sample Paper 2008]</i>		3
Q.60	No, fiscal deficit is not necessarily inflationary.	1
	It can be inflationary if it is financed by printing new currency (deficit financing), which raises money supply.	1
	If borrowings are used for infrastructure/capital formation, supply capacity rises, so it need not be inflationary.	1
<i>Total [CBSE Sample Paper 2016]</i>		3

Q.61	Value reflected: welfare of the people / (better availability of public goods).	1
	Higher spending on defence, law and order increases availability of these goods to people.	1
	E.g. more expenditure on law and order raises the sense of security and hence welfare.	1
	<i>Total [CBSE Delhi 2014]</i>	3
Q.62	Value: reducing inequalities of income (equity / redistribution).	1
	Disposable income of the higher income group falls, so the gap between rich and poor narrows.	1
	Extra revenue provides resources for spending on the welfare of the poor.	1
	<i>Total [CBSE All India 2014]</i>	3
Q.63	Value: reducing inequalities / raising welfare of the poor.	1
	Free services raise the standard of living of the poor and reduce income inequality.	1
	They raise efficiency of the working class, increasing production potential of the country.	1
	<i>Total [CBSE Foreign 2014]</i>	3
Q.64	Incentives: tax concessions (e.g. lower excise duty) and subsidies to units set up in backward areas.	1
	Tax concessions reduce cost and thus raise profits.	1
	Subsidies reduce prices of products, encourage sales and raise profits – so units are set up in backward regions, reducing regional disparities.	1
	<i>Total [CBSE All India Comptt. 2015]</i>	3
Q.65	Inequalities mean a section of society is deprived even of basic necessities; hence the need to reduce them.	1
	Measure 1: progressive taxation (higher tax rates on the rich).	1
	Measure 2: increasing government expenditure on welfare schemes for the poor.	1
	<i>Total [CBSE Delhi Comptt. 2015]</i>	3
Q.66	(a) Revenue expenditure = RD + RR = 20 + 20 = ₹40 crore.	1
	(b) FD = RD + (CE – non-debt capital receipts) ⇒ 40 = 20 + X ⇒ X = ₹20 crore.	1
	(c) Primary deficit = FD – Interest = 40 – 10 = ₹30 crore.	1
	<i>Total [CBSE 2025 pattern]</i>	3
Q.67	(a) Interest payments = FD – PD = 5,000 – 2,000 = ₹3,000 crore.	1½
	(b) FD = RD + (CE – NDCR) ⇒ CE – NDCR = 5,000 – 1,500 = ₹3,500 crore.	1½
	<i>Total [Practice]</i>	3

SECTION D - Short Answer / Numerical / Classification Questions (4 marks each)

Q.68	Excise duty – indirect tax: the payer and bearer of the tax are different persons (burden can be shifted).	1
	Income tax – direct tax: the payer and bearer of the tax are the same person.	1
	No. Higher excise on cigarettes makes them costlier and discourages smoking, improving health and welfare.	1
	Higher tax on rich reduces income inequality; extra revenue can be spent on health, education and welfare of the poor. (Any two objectives, 1 + 1 – the above two marks may be split accordingly.)	1
	<i>Total [CBSE Sample Paper 2014, 2015]</i>	4

Q.69	Implications (any two): the government cannot meet its regular expenditure; it is dissaving (using other sectors' savings to finance consumption); it must borrow or disinvest, raising liabilities/reducing assets; use of capital receipts for consumption is inflationary and raises the future burden of interest.	2
	Measure 1: reduce unproductive/unnecessary expenditure.	1
	Measure 2: increase revenue from tax and non-tax sources.	1
	<i>Total [CBSE Sample Paper 2010]</i>	4
Q.70	(i) Revenue receipt – neither creates a liability nor reduces an asset.	1
	(ii) Capital receipt – reduces assets of the government (disinvestment).	1
	(iii) Capital receipt – creates a liability for the government.	1
	(iv) Revenue receipt – neither creates a liability nor reduces an asset.	1
	<i>Total [CBSE Delhi 2006 (pattern)]</i>	4
Q.71	(i) Revenue expenditure – neither creates an asset nor reduces a liability.	1
	(ii) Capital expenditure – increases (creates) an asset of the government.	1
	(iii) Revenue expenditure – neither creates an asset nor reduces a liability (Union grants to states are treated as revenue expenditure).	1
	(iv) Capital expenditure – reduces the liability of the government.	1
	<i>Total [CBSE All India 2006 (pattern)]</i>	4
Q.72	(i) Direct tax – impact and incidence lie on the same person.	1
	(ii) Indirect tax – impact and incidence lie on different persons.	1
	(iii) Direct tax – impact and incidence lie on the same person.	1
	(iv) Indirect tax – impact and incidence lie on different persons.	1
	<i>Total [CBSE Foreign 2006; Delhi 2010 (pattern)]</i>	4
Q.73	(a) $RD = \text{Revenue expenditure} - \text{Revenue receipts} = 100 - 80 = ₹20 \text{ arab.}$	1
	(b) $FD = (RE + CE) - (RR + \text{capital receipts net of borrowings}) = (100 + 110) - (80 + 95) = 210 - 175 = ₹35 \text{ arab.}$	1½
	(c) $PD = FD - \text{Interest} = 35 - 10 = ₹25 \text{ arab.}$	1½
	<i>Total [CBSE Delhi 2011]</i>	4
Q.74	(a) Fiscal deficit = Borrowings = ₹15,000 crore.	1½
	(b) Revenue deficit = $70,000 - 50,000 = 20,000$; Interest = 25% of 20,000 = 5,000.	1
	Primary deficit = $15,000 - 5,000 = ₹10,000 \text{ crore.}$	1½
	<i>Total [CBSE Sample Paper 2014]</i>	4
Q.75	(a) $RD = 5,200 - 4,000 = ₹1,200 \text{ crore.}$	1
	(b) Total expenditure = $5,200 + 1,800 = 7,000$. $FD = 7,000 - (4,000 + 300) = ₹2,700 \text{ crore.}$ (Check: $1,200 + (1,800 - 300) = 2,700$.)	2
	(c) $PD = 2,700 - 900 = ₹1,800 \text{ crore.}$	1
	<i>Total [Practice (SQP style)]</i>	4
Q.76	(a) $FD = RD + (CE - NDCR) = 6,000 + (10,000 - 4,000) = ₹12,000 \text{ crore.}$	2
	(b) $PD = FD - \text{Interest} = 12,000 - 3,500 = ₹8,500 \text{ crore.}$	2
	<i>Total [Practice (SQP style)]</i>	4

SECTION E - Case-Based Questions (4 marks each)

Q.77	(i) Indirect tax – its burden can be shifted to consumers (impact and incidence on different persons).	1
	(ii) Reducing inequalities in income and wealth (redistribution).	1
	(iii) Reducing regional disparities.	1
	(iv) It makes cigarettes costlier, discourages their consumption/production, so resources move to socially desirable uses.	1
<i>Total [Case Study 1]</i>		4
Q.78	(i) $RD = 3,60,000 - 3,00,000 = ₹60,000$ crore.	1
	(ii) $TE = 3,60,000 + 90,000 = 4,50,000$; $FD = 4,50,000 - (3,00,000 + 20,000) = ₹1,30,000$ crore.	1
	(iii) $PD = 1,30,000 - 80,000 = ₹50,000$ crore.	1
	(iv) Borrowing is being used for consumption (not asset creation); it raises future burden of interest and repayment, can be inflationary and signals a need to cut expenditure or raise revenue.	1
<i>Total [Case Study 2]</i>		4
Q.79	(i) Capital receipt – it creates a liability.	1
	(ii) Capital expenditure – it creates an asset.	1
	(iii) Revenue expenditure – neither creates an asset nor reduces a liability.	1
	(iv) Capital receipt (disinvestment) – it reduces the assets of the government.	1
<i>Total [Case Study 3]</i>		4
Q.80	(i) Revenue expenditure – neither creates an asset nor reduces a liability.	1
	(ii) The government borrows only to pay interest on earlier loans.	1
	(iii) New currency raises money supply and purchasing power without a matching rise in output, so prices rise.	1
	(iv) Borrowings do not increase the money supply, which is the main cause of inflation.	1
<i>Total [Case Study 4]</i>		4

SECTION F - Long Answer and Numerical Questions (6 marks each)

Q.81	(a) Revenue receipts = $47 + 10 = 57$. $RD = 80 - 57 = ₹23$ arab.	2
	(b) Fiscal deficit = Borrowings = ₹32 arab.	2
	(c) $PD = FD - \text{Interest} = 32 - 20 = ₹12$ arab.	2
<i>Total [CBSE All India 2011]</i>		6
Q.82	$RD = \text{Revenue expenditure} - \text{Revenue receipts} = 15,36,047 - 11,41,575 = ₹3,94,472$ crore.	2
	Total expenditure = $15,36,047 + 2,41,430 = 17,77,477$. $FD = 17,77,477 - (11,41,575 + 10,753 + 69,500) = ₹5,55,649$ crore (= borrowings).	2
	$PD = 5,55,649 - 4,56,145 = ₹99,504$ crore.	2
<i>Total [Textbook / Union Budget 2015-16 data]</i>		6
Q.83	Definition: an annual statement of item-wise estimates of receipts and expenditures during a fiscal year.	1
	Any five objectives explained, 1 mark each: reallocation of resources; reducing inequalities in income and wealth; economic stability; management of public enterprises; economic growth; reducing regional disparities.	5
<i>Total [Board pattern]</i>		6

Q.84	Meaning: receipts of the government from all sources other than taxes.	1
	Any five sources with explanation (1 each): interest; profits and dividends; fees; licence fee; fines and penalties; escheats; gifts and grants; forfeitures; special assessment.	5
	<i>Total [Board pattern]</i>	6
Q.85	Budget expenditure: estimated expenditure of the government during a fiscal year.	1
	Any five points of difference (1 each): meaning (neither creates asset nor reduces liability vs either creates asset or reduces liability); purpose (day-to-day functioning vs acquisition of assets/loans); nature (recurring vs non-recurring); effect on assets/liabilities; examples (salaries, pensions, interest vs repayment of loans, construction of roads, machinery).	5
	<i>Total [Board pattern]</i>	6
Q.86	RD: excess of revenue expenditure over revenue receipts; $RD = RE - RR$; shows inability to meet regular expenditure.	2
	FD: excess of total expenditure over total receipts excluding borrowings; shows total borrowing requirement.	2
	PD: $FD - \text{Interest payments}$; shows borrowing needed for expenses other than interest.	2
	<i>Total [CBSE All India 2009]</i>	6
Q.87	(a) Any three differences: levied on income/property vs goods and services; burden cannot be shifted vs can be shifted; generally progressive vs generally proportional; limited reach vs wide coverage (1 each).	3
	(b) Any three differences: $PD = FD - \text{interest}$, $RD = RE - RR$; PD shows borrowing excluding interest, RD shows inability to meet regular expenditure; RD covers only the revenue account while PD is linked to total borrowing (1 each).	3
	<i>Total [CBSE All India Comptt. 2014 (I)]</i>	6
Q.88	(a) Any three differences: meaning; nature (regular vs irregular); future obligation (none vs repayment with interest in some cases); examples (1 each).	3
	(b) Any three differences: meaning; formula; indicator; coverage (RD is part of FD) (1 each).	3
	<i>Total [CBSE Delhi Comptt. 2014 (II)]</i>	6
Q.89	Resource allocation (3): reallocation per economic and social priorities; tax concessions/subsidies for desirable goods and heavy taxes on harmful goods; direct production where the private sector does not.	3
	Income distribution (3): inequality is inherent; progressive taxes on the rich; more spending on the welfare of the poor.	3
	<i>Total [CBSE Delhi Comptt. 2014 (III)]</i>	6
Q.90	Inflation (3): AD exceeds AS; government reduces its expenditure, raises taxes; surplus budget takes more money out of the economy than it injects, reducing AD and the price level.	3
	Deflation (3): AD falls short of AS; government raises expenditure, gives tax concessions and subsidies; deficit budget raises incomes, AD and prices.	3
	<i>Total [CBSE Foreign 2015]</i>	6
Q.91	Meaning of government budget.	1
	Taxes: heavy taxes on harmful goods (liquor, cigarettes) discourage their production/consumption; tax concessions encourage investment in desired sectors.	2½
	Subsidies: subsidies (e.g. on khadi) lower cost/price and encourage production and consumption of socially desirable goods.	2½
	<i>Total [CBSE Delhi 2016]</i>	6

Q.92	Any three differences between direct and indirect tax.	3
	Role in allocation: tax concessions/subsidies, heavy taxes on harmful goods, and direct production by government when private sector is uninterested (1 each).	3
	<i>Total [CBSE All India 2016]</i>	6
Q.93	Any three differences between revenue and capital expenditure.	3
	Taxes: progressive taxes on higher incomes reduce their disposable income.	1½
	Expenditure: spending on welfare of the poor (subsidies, free health/education) raises their living standard and narrows the gap.	1½
	<i>Total [CBSE All India 2016]</i>	6
Q.94	(i) Tax concessions and subsidies to units set up in backward regions; public investment in infrastructure there (any valid measures, 3 marks).	3
	(ii) Progressive taxation of the rich; higher spending on welfare of the poor; subsidies on basic goods (any valid measures, 3 marks).	3
	<i>Total [CBSE Delhi Comptt. 2016]</i>	6

— End of Marking Scheme —