

Departmental Examination of Excise & Taxation Inspectors of Himachal Pradesh

April,2011

Paper No. 3

“ Law Relating to Allied Taxes”

Maximum Marks: 100

Notes:

1. Attempt any five questions. All questions carry equal marks.
2. Relevant provisions of Act & Rules must be quoted.
3. Only bare acts & rules are allowed in Examination Hall.

Q.No.1

Define the followings:-

- (i) “ Assessing Authority” under the H.P. Passenger & Goods Taxation Act,1955.
- (ii) “ Free luggage allowance” under the H.P. Passenger & Goods Taxation Act,1955.
- (iii) “ Magistrate” under the H.P. Motor Spirit (Taxation of Sales) Act,1968.
- (iv) “Penalty” under the H.P. Motor Spirit (Taxation of Sales) Act,1968.
- (v) “Proprietor” under the H.P. Entertainments Tax (Cinematograph Shows)Act,1968.
- (vi) “Touring Cinema” under the H.P. Entertainments Tax (Cinematograph Shows) Act,1968.
- (vii) “Complimentary Ticket” under the H.P Entertainments Duty Act,1968.
- (viii) “Entertainment Tax Officer” under the HP Entertainments Duty Act,1968.
- (ix) “Right to Information” under Right to Information Act,2005.
- (x) “ Third Party” under Right to Information Act,2005.

(10x2=20 Marks)

Q.No.2

- (i) What are the prerequisites to be completed for registration of a goods vehicle under HP Passenger & Goods Taxation Act,1955. Explain with suitable example?
- (ii) What power the Excise & Taxation Inspector has to check the goods vehicle plying on road. Explain briefly ?

(10,10 Marks)

Q.No.3

- (i) Discuss the provisions of filing of returns and payments of tax under the HP Motor spirit (Taxation of Sales) Act,1968 ?
- (ii) What is the penal provision for defaulting dealers in paying tax. Explain ?

(12,8 Marks)

Q.No.4

- (i) What are the offences & penalties under the Himachal Pradesh Entertainment Duty Act,1968 ?
- (ii) Explain, the status of Entertainments exempted from payment of Duty under HP Entertainment Duty Act,1968 ?

(12, 8 Marks)

Q.No.5

- (i) What is the procedure to file returns & payment of tax under HP Entertainment Tax (Cinematograph shows) Act,1968 ?
- ii) Who is empowered to compound offences under HP Entertainment Tax (Cinematograph shows) Act,1968 ? Explain.

(10,10 Marks)

Q.No.6.

- (i) Explain, the status where there is Exemption from disclosure of information under Right to Information Act,2005 ?
- (ii) What are the powers of State Chief Information Commissioner ? Explain briefly.

Q.No.7

- (i) Explain the mode and manner of payment of tax under H.P. Taxation (on Certain Goods Carried by Road) Act,1991. ?
- (iii) What are the penal provisions when a vehicle loaded with goods on which the CGCR is applicable escaped the desired payment. Explain?

(10,10 Marks)

Q.No.8

- (i) A goods vehicle is registered with Motor Licensing Authority on 31.3.2010 and failed to apply for registration under HP Passenger & Goods Taxation Act,1955 up to 30.6.2010. Enumerate the amount of tax and penalty if its loading capacity is up to 120 quintals ?
- (ii) Under what circumstances, the vehicle is detained and who is empowered to detain the vehicle and for what time period ? Explain.

(10,10 Marks)

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