

**DEPARTMENTAL EXAMINATION OF EXCISE AND TAXATION INSPECTOR  
OF HIMACHAL PRADESH (February, 2007)**

**PAPER-3**

**LAW RELATING TO ALIED TAXES**

**Time Allowed: 3 Hours.**

**Maximum Marks: 100**

- Note:-**
- 1. Attempt any five questions. All questions carry equal numbers.**
  - 2. Relevant provisions of the Act and Rules are to be quoted in answers.**
  - 3. Only bare acts and Rules are allowed inside the Examination Hall.**

Q.No.1 Define the following:-

- Public Service.
- Goods.
- Owner' under the HP. Tax on Luxuries Act.
- Entertainment.
- Luxury provided in a hotel:

Q.No.2 a) On what basis the entertainment duty becomes leviable.

- How the tax liability is computed for "Taxis" under HP.PGT Act.

Q.No.3 Compare and distinguish between the method and procedure' for grant of Registration Certificates' under the H.P. Passenger and Goods Taxation Act, 1955 and the H.P. Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

Q.No.4 a) Explain the procedure for filing returns under the H.P. Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and rules framed hereunder.

- Discuss the provisions for assessments under the H.P. Passenger and Good Taxation Act 1955 and the H.P. Tax on Luxuries (in hotels and Lodging Houses) Act, 1979.

Q.No.5 a) under what circumstances can the re-assessment of tax under the H.P. Passenger and Goods Taxation Act, 1955 be made.

- Discuss the concept of "Lump- Sum" tax vis a vis the livability of tax under Charging Section. Discuss quoting provisions of previous taxation Acts.

Q.No.6 Discuss the various provisions regarding Appeal and Revision' under the H.P. Passenger and Goods Taxation Act, 1955. What is basic difference between Appeal & Revision.

Q.No.7 a) Discuss the powers of Taxing Authorities under the following Acts:

- The H.P.P.G.T.Act
- H.P. Tax on Luxuries (In Hotels & Lodging Houses) Act
- H.P. Tax (On Certain Goods Carried by Road) Act.

- Is there any difference between the Powers of Excise & Taxation Officer/

Excise & Taxation Inspector.

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- Q.No. 8 Explain the position of levy of tax in the case of the following by the Excise And Taxation Department as today.
- a) The Proprietor of 'Cinema house' admits 120 persons to a show @ Rs.50/-per Person.
  - b) An Excise and Taxation Inspector on duty on a barrier challans a 'Motor Vehicle' for an offence punishable under section 178 of the Motor Vehicle Act, 1988 and presents it to the Excise & Taxation Officer of the barrier for Decisions.
  - c) An Owner of a taxi with setting capacity of 8 wants to pay passenger tax @ Rs.600/- per quarter per car.
  - d) A 'Goods vehicle' carrying 200 bags of cement from Reckong- Peo to Pangi in Himachal Pradesh.
  - e) 'A' Goods vehicle' carrying 5 quintals of plastic chips' and 4 quintals of 'Cutch' from Manali to Chandigarh.

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