

H.P BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS.
(SESSION, OCTOBER-2015)

Paper No. 34

Maximum Marks:-100

SALES TAX LAW AND PRACTICES.

Time allowed:-3 Hours.

Note:- (1) Attempt any five questions. All questions carry equal marks.
(2) Relevant provisions of the Act and Rules must be quoted.
(3) Only Bare Acts and Rules are allowed inside the examination hall.

Q. 1 Define and explain the following:-

- (i) Maintenance of accounts (CST Act)
- (ii) Appellate Authority (CST Act)
- (iii) Application for revision (VAT Act)
- (iv) TDN (VAT Act)
- (v) Electronic maintenance of record

5X4=20

Q.2 Explain as per the Sale of Goods Act :-

- (i) Document of title of goods.
- (ii) Mercantile agent.
- (iii) Contract of sale how made.
- (iv) Condition and warranty.
- (v) Sale by sample.
- (vi) Reservation of right of disposal.
- (vii) Delivery of wrong quantity.
- (viii) Seller's lien.

2.5 X 8= 20

Q.3 (i) Describe suits for break of the contract with examples as per the sale of Goods Act.

(ii) Describe in detail the concept of "Stoppage in transit" as per the sale of Goods Act.

10X 2=20

P.T.O.

Q.4 Define and explain the following.

(i) Deduction of tax from the bills/ invoices of work contractor.

(ii) Lump sum scheme for contractors and TDS.

(iii) Split of composite indivisible works contract.

(iv) Interstate works contract.

(v) Differences between a contract for sale and a work contract. $5 \times 4 = 20$

Q.5 Mention in detail the latest notifications regarding incoming and outgoing goods vehicles. Are these beneficial for all stake holders? $15 + 5 = 20$.

Q.6. Elaborate the procedure of survey. What points should be stressed in survey. Should the work of survey be handed over to some external agency as the work of survey is not being completed in stipulated period? $10 + 5 + 5 = 20$

Q.7 (i) Has the work of inspectors suffered as AETOs have got the powers of the Assessing Authority?

(ii) Write a note on input tax credit with latest penalty provisions for false claim and incorrect claim. $10 + 10 = 20$

Q.8.(i) Write notes on the use of important forms (CST Act).

(ii) Registration of dealers VAT Act and CST Act.

(iii) Compulsory registration $8 + 6 + 6 = 20$