

**BOARD OF DEPARTMENTAL EXAMINATION**  
(Departmental Examination for Excise and Taxation Inspector)

( Sales Tax Law & Practices)

**PAPER NO.4**

Time: 3 Hours

APRIL, 2013

Maximum Marks:100

Note:

- (1) Attempt any five questions. All questions carry equal marks.
- (2) Relevant provisions of Act and Rules must be quoted.
- (3) Only Bare Acts are allowed inside the examination Hall.
- (4) Marks are given in bracket.

- Q.NO.1 (a)Elaborate the provisions relating to the Registration of a dealer under the H.P VAT Act, 2005 and the CST Act,1956.  
(b)Enumerate the steps to be taken for the purpose of e-registration of a Dealer. (10 +10))
- Q.NO:2. Define and explain the following terms in detail in view of the H.P. VAT Act,2005:-  
(a)Dealer &  
(b) Turnover. (10+10)
- Q.NO.3. (a)Expalin the Power and Role of Survey-Conducting by an ETI under the HP VAT Act,2005.  
(b) Highlight the provisions and procedure relating to the Inspections of books, documents and accounts of a dealer under the H.P. VAT Act alongwith the precautions required to be taken by the Inspecting team while conducting any such Inspection. (10+10)
- Q.NO.4. What power is exercised and procedure is adopted by an Officer Incharge and an ETI while posted on a barrier for the purpose of Inspection of goods in transit? Elaborate the details. (20)
- Q.NO.5. (a) Explain the procedure for filing returns under the H.P. VAT ACT.  
(b) Elaborate the procedure for filing e>Returns. (10+10)
- Q.No.6 What is the Law and Procedure relating to the Scrutiny of Returns? Explain the position as per provisions of H.P.VAT Act and Rules framed thereunder alongwith the the latest amendments thereon, if any. (20)
- Q.NO.7. (a)What is the Law relating to 'Input Tax Credit' under the H.P. VAT Act ? Explain.  
(b)Dwell upon the provisions regarding 'Reverse Input Tax Credit' by giving at least Two examples of any two cases you have dealt at your level. (10+10)
- Q.No.8. (a) Explain the procedure of online declaration-filing in form VAT-XXVI.  
(a) What are the comparative advantages and disadvantages of e- declaration and the traditional mode of filing declaration on the barrier in Hard Copy Form? Give at least five reasons in support of each method as per your understanding. (10+10)