

GOVERNMENT OF HIMACHAL PRADESH
H.P BOARD OF DEPARTMENTAL EXAMINATIONS
SESSION, APRIL, 2014

PAPER NO.4 (SALES TAX LAW AND PRACTICES)

Time Allowed: 3 Hours

For E.T.G.

Maximum Marks:100

Note:

- (i) Attempt any five questions. (ii) All questions carry equal marks.
(iii) Provisions or rules and acts must be quoted. (iv) Only Bare Acts are allowed in the Examination Hall.

Q.No.1. Define and explain the following:-

- i) Sale (VAT ACT)
- ii) Dealer (VAT ACT)
- iii) Turnover (VAT ACT)
- iv) Business (CST ACT)
- v) Works Contract (CST ACT)

(4x5=20 Marks)

Q.No.2.(a) Explain the 'Principles' for determining as to when a 'sale' or 'purchase' of goods takes place in the course of interstate trade or commerce or outside a state or in the course of import or export under the CST Act, 1956.

(b) Elucidate the provisions relating to 'Liability to pay tax on interstate sales' under the CST Act, 1956 in detail with at least two examples.

(10,10=20 Marks)

Q.No.3. Dwell upon the legal concepts of the following as per the Sale of Goods Act:

- i) Sale and Agreement to sell,
- ii) Stipulations as to time;
- iii) Condition and Warranty;
- iv) Ascertainment of Price;
- iv) Sale by Description;
- v) Passing of property in case of ascertainment of goods;
- vi) Principles regarding sale of unascertained goods; and
- viii) Risk prima facie passes with property.

(2.5x8=20 Marks)

Q.No.4.(a) Describe in detail the provisions regarding 'Performance of the Contract' as per the Sale of Goods Act.

(10 Marks)

(b) Define the following terms:-

- i) Right of stoppage in transit;
- ii) Effect of sub-sale or pledge by buyer;
- iii) Specific Performance;
- iv) Auction-sale; and
- v) Effect of increased or decreased taxes in Contracts of Sale.

(2.5x5=10 Marks)

Q.No.5. Explain in detail the provisions relating to 'Inspection of goods in transit' on the Check, posts or Barriers especially highlighting the concepts of 'mens rea' and intention to evade tax' elaborately. Also throw light on the power of an Officer Incharge of the check post or Barrier vis-à-vis examination of the 'proper and Genuine documents'.

(20 Marks)

(P.T.O)

Q.No.6. What are the 'Accounts' a registered dealer is bound to maintain and the books and documents he is required to produce at the time of inspection of his premises? Discuss the 'power of Survey' by any of the officers of the Excise and Taxation Department.

(20 Marks)

Q.No.7(a) Discuss the Law and Procedure regarding e-registration of 'dealer' both under the H.P.VAT Act as well as under the CST Act.

(b) Highlight at least five advantages and dis-advantages each on the concept of 'e-services and paperless 'e-offices' in the context of the working of Excise & Taxation Department.

(15, 5 =20 Marks)

Q.No.8 Explain the provisions regarding 'Determination of Turnover' in relation to any Dealer liable to pay tax under the Central Sales Tax Law.

(20 Marks)
