

**GOVERNMENT OF HIMACHAL PRADESH
BOARD OF DEPARTMENTAL EXAMINATION
EXCISE AND TAXATION INSPECTOR**

October /2010

**Paper No. 4
Time-3 Hrs**

Sale Tax law and allied Taxes

MM=100

- Note:** 1. Attempt any five questions. All question carry equal marks.
2. Relevant provision of Act and Rules must be quoted.
3. Only bare Acts are allowed inside examination hall.

- Q 1.** (a) What goods are covered under VAT Act? Explain five advantages of VAT. (10)
(b) Explain five disadvantages of General Sale Tax Act. (10)
- Q 2.** (a) What is in-put tax credit? Elaborate (10)
(b) Who can be liable to pay tax under VAT Act? Elaborate. (10)
- Q 3.** (a) Explain the procedure for registration of a dealer under HP VAT Act (10)
(b) Why composition schemes have been adopted under VAT Act? Explain three such schemes. (10)
- Q 4.** (a) If motor / goods vehicle is used for carrying passengers for hire and reward. Explain the following:-
(i) What kind of contravention it leads to under Motor Vehicle Act, 1988? (5)
(ii) Is the owner of such vehicle liable to pay tax? (5)
(b) Explain the rationale of tax levy under AGT and CGCR Act. (10)
- Q 5.** (a) Explain the procedure for registration of a dealer under HP PGT Act. (10)
(b) Elaborate the importance of PGT-20 as required under rule 17 of HP PGT Rule, 1957. (10)
- Q 6.** (a) Explain three advantages of "Home Stay Scheme". (10)
(b) Explain and elaborate the distinction between tax free and zero rated sales. (10)
- Q 7.** (a) What is the procedure to recommend grant of refund under VAT Act. (10)
(b) Draw up an outer-line of basic requirements to pass an assessment order under VAT Act. (10)
- Q 8.** (a) Explain five major benefits of Computerization in the department. (10)
(b) Explain the role of ETI in expanding tax base under VAT Act. (10)
