

**GOVERNMENT OF HIMACHAL PRADESH**

**BOARD OF DEPARTMENTAL EXAMINATIONS**

**EXCISE AND TAXATION INSPECTORS**

**October 2013**

Paper No. 4

**Sales Tax Law and Practice**

Time allowed 3 hours

Maximum marks 100

Note: Attempt any five questions. All questions carry equal marks.

Relevant provisions of Acts and rules must be quoted.

Only Bare Acts are allowed in the Examination hall.

QI (a) Define the following

- (i) Input Tax (VAT Act)
- (ii) Sale price (CST Act)
- (iii) Place of business (CST Act)
- (iv) Declared goods (CST Act)
- (v) Goods (VAT)

(2x5=10 marks)

(b) What type of proceeds of "sale and sum" are not to be included in the turnover of a dealer?

(5 marks)

(c) Explain the expression Taxable Quantum

(5 marks)

Q.II (a) What are the different kinds of Registrations under the H.P. VAT Act and CST Act (10 marks)

(b) What in your view are the essential points that should be covered while recommending a case for Registration? (10 marks)

Q.III(a) Which classes of dealers have the option to pay lumpsum tax by way of composition?

(10 marks)

(b) What amount of lumpsum tax is payable annually by the category "other dealers"? (5 marks)

(c) Is it legal to charge lumpsum tax from a dealer without granting him a General Registration?

(5 marks)

Q. IV(a) Explain the importance of survey and give your view on conducting an effective survey.

(15 marks)

(b) Can the dwelling house of a dealer be searched? If yes, explain the procedure. (5 marks)

Q.V Elaborate the procedure for regulation of business of a casual dealer. (20 marks)

Q. VI (a) Why has it been made mandatory for Transport companies to have place of business in H.P. for registration under the VAT Act and what are the records required to be maintained by such companies? (15 marks)

(b) How will you deal with a case where taxable goods are found in the godowns of a transport company? (5 marks)

Q VII How has computerisation transformed the working in the Department? What in your view are its advantages and disadvantages. (20 marks)

Q VIII Write short notes on any four.

- i. Burden of proof in case of transfer of goods claimed otherwise by way of sale.
  - ii. Special mode of Recovery.
  - iii. Tax Invoice
  - iv. Input tax restricted goods.
  - v. Issue of debit notes and credit notes.
- (4x5 marks)