

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION OFFICERS
OCTOBER 2015

Paper No. 4 Sale Tax Laws and Allied Taxes

Time Allowed : 3 hours

Maximum marks : 100

Note: i) Attempt any five questions. All questions carry equal marks
ii) Relevant provisions of the Act and Rules must be quoted.
iii) Only bare Acts and Rules are allowed inside the examination hall.

- Q. No.1 (a)** Explain the details of the law relating to "exigibility to tax" under the H.P. Passengers and Goods Taxation Act, 1955. The tax collection methodology along with levy thereof may also be elucidated. (10)
- (b)** The substantive and machinery provisions of "Assessment and Reassessment of passengers and goods tax" be discussed in detail. (10)
- Q. No. 2. (a)** The procedural law relating to filing of returns and payment of tax under the H.P. Motor Spirit (Taxation of Sales) Act may be highlighted along with record required to be maintained by a dealer. (10)
- (b)** How do you proceed to search and arrest any offender under the H.P. Motor Spirit (taxation of sales) Act? Also elaborate the law on investigation and mala fide search under the Act (ibid) (10)
- Q. No 3. (a)** Critically discuss the "Method of determination of lump sum entertainment duty under the HP Entertainment Duty Act and Rules framed there under" (10)
- (b)** Also highlight procedure relating to "refunds and exemptions in accordance with the law framed under the H.P. Entertainment Duty Act. (10)
- Q. No. 4 (a)** Discuss the laws relating to "Deferred payment of tax" and "set off of tax" as per HPGST Act. Furnish your opinion critically whether such kind of laws are an useful tool of revenue mobilization or not. (10)
- (b)** Discribe the laws relating to inspection of goods in transit as per provisions of the HPGST Act. What do you understand by the term "attempt to evade tax" enshrined in the said provision? Are its proceedings civil or criminal in nature? Also explain the term "proper and genuine documents" used there in and explain by way of illustrations (10)
- Q. No. 5 (a)** Write a detailed note on the principles of 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 as per the CST Act. (8)
- (b)** Discuss in detail the substantive and machinery provisions relating to "Determination of Turnover" under the CST Act. (12)

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- Q. No. 6 (a)** what is the law relating to taking action against an evader of tax under the certain goods carried by road taxation Act? Describe in detail. (10)
- (b)** What is the law on "Collection of tax by the authorized persons" and how is it executed by the department under the CGCR Act? Explain. (10)
- Q. No. 7 (a)** Discuss law relating to inspection of a motor vehicle and power to take action against a defaulting driver etc under the HPPGT Act, 1955 (10)
- (b)** Explain as to how "additional goods tax" is recovered under the HPPGT Act. Give details. (10)
- Q. No 8** Explain the following terms in detail and also suggest any amendment which may be effected in order to make the existing legal regime as an effective mechanism to generate more revenue to the state under the HP luxury tax Act.
- (a)** 'Luxury provided in Hotel' with special emphasis on 'time share agreement'
- (b)** Provisions relating to deferred payment of luxury tax.
- (c)** Assessment of Luxury Tax
- (d)** Manner of determination and payment of lump sum luxury tax. (5x4)

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