

H.P BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS.
(SESSION ~~November~~ 2017)

DEC

Paper No.4

Maximum Marks:-100

Sales Tax Law and Practice

Time allowed:-3 Hours.

- Note:- (1) Attempt any five questions. All questions carry equal marks.
(2) Relevant provisions of the Act and Rules must be quoted.
(3) Only Bare Acts and Rules are allowed inside the examination hall.

Q. 1 Write note on following:-

- (1) e- declarations
- (2) e-filing of returns.
- (3) e-registration and e-amendments.
- (4) e-request of CST forms.
- (5) e-refund.

(5 X 4=20)

- Q.2 (a) What are the different kinds of Registration under the HP VAT Act?
(b) What was the need of Entry Tax Act? Mention goods under Schedule-II with rate of tax in brief?

(10+10=20)

Q.3 Elaborate the procedure of survey. What points should be stressed in survey? Should the work of survey be handed over to some external agency as the work of survey is not being completed in stipulate period?

(10+5+5=20)

- Q.4 (a) Why certain Goods of Special importance are enshrined under CST Act? What is the rate applicable on such goods?
(b) Discuss the "Liability to tax" on interstate sales under the CST Act.

(15+5=20)

- Q.5 Discuss in detail the law and practice relating to:
- Ascertained Goods as per the Sale of Goods Act; and
 - Unascertained Goods as per the Sale of Goods Act.

(10X2= 20)

Q.6. Describe in detail various IT services under VAT Act/ CST being offered to the dealers. What is the impact of computerization on the revenue collection?

(10+10= 20)

Q.7 Explain the followings :-

- Deemed Assessment under HP VAT Act, 2005...
- Consignment agent.
- Lump sum scheme for contractors and TDS.
- Seller or buyer in possession after sale.
- Payment and delivery are concurrent conditions.

(5 X4= 20)

Q.8. Define the followings:

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|--|----------------------------|
| (a) Sale and agreement to sell. | (Sales of Goods Act, 1930) |
| (b) Implied conditions as to quality of fitness. | (Sales of Goods Act, 1930) |
| (c) Auction Sale. | (Sales of Goods Act, 1930) |
| (d) Business | (CST Act) |
| (e) Receipt. | (VAT Act) |

(5 X4= 20)