

BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENT EXAMINATION

April, 2023

Paper : 1 (Law of Crimes for E.T.I's)

Time allowed: 3 hours

Maximum Marks: 100

Notes:

1. Attempt any five questions and at least one question from each part.
2. Questions carry the marks indicated against them.
3. Only Bare Acts of I.P.C., Cr.P.C. and Indian Evidence Act are allowed.
4. Relevant provisions of Law be quoted in support of answers.

PART-1

Q. No.-1 Write short notes on the following.

- a) Stalking.
- b) Voyeurism
- c) Disrobing
- d) Rape

(5x4=20)

Q.No-2 Explain the following.

- a) Criminal breach of trust and dishonest misappropriation of property.
- b) Kidnapping and abduction.
- c) Theft and extortion.
- d) Culpable homicide and murder.

(5x4=20)

Q.No.-3 Explain the following by quoting relevant sections of law:

- a) Who is presumed under law to be "Doli incapax" to commit a crime? State the relevant provision.
- b) A school teacher for the purpose of enforcing discipline inflicts moderate punishment upon student aged about 11 years. Has any offence been committed.
- c) A surgeon in good faith communicates to a patient his opinion that he cannot survive, the patient dies in consequence of the shock, has any offence been committed by the surgeon?
- d) When does the right of private defense of the body extend to causing death?

(5x4=20)

PART-II

- Q.No.-4 When can a police officer arrest without warrant? Can a private person make arrest and what procedure is required to be followed? (10x2=20)
- Q.No.5. (a) What is the procedure prescribed under the Cr.P.C. to be followed when investigation cannot be completed within 24 hours.
- (b) What is a police diary, for what purpose can court make use of such diaries. (10x2=20)
- Q.No.6. Is there any bar of taking cognizance of an offence by the court. State the relevant provision. When would the period of limitation commence. (20)
- Q.No.7. Briefly discuss the following.
- a) Rights of an arrest person under law.
 - b) Approval
 - c) Withdrawal from prosecution.
 - d) Acquittal and discharge. (5x4=20)

PART-III

- Q.No.-8. Discuss the following.
- a) Fact in issue and relevant facts.
 - b) Plea of Alibi
 - c) Res-gestae
 - d) Estoppel. (5x4=20)
- Q.No.-9. (a) Define the procedure laid down in the Indian Evidence Act regarding the proving of electronic records. What is the procedure to prove digital signatures?
- (b) How far is character relevant in criminal cases? Can evidence good character be led in evidence? If yes under what circumstances. (10x2=20)
- Q.No.-10 Write short notes on following.
- a) Hearsay
 - b) Accomplice
 - c) Extra judicial confession
 - d) Leading question. (5x4=20)

HP BOARD OF DEPARTMENTAL EXAMINATION

State Taxes & Excise Officer/Assistant STEO

SESSION 2023

Paper No. 2. EXCISE LAWS AND LAWS RELATED TO RECOVERY OF ARREARS

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

- NOTE:- 1) Attempt any four questions from PART-1 and one question for PART-II
2) All questions carry equal marks. Question No. 1 is compulsory.
3) Relevant provisions of Act and Rules must be quoted.
4) Only Bare Acts, Rules, Excise Announcements and Notifications are allowed.

PART-I

Q.No.1) Define the following:-

- i) Spent Wash
- ii) Feints
- iii) License in Form L-6A
- iv) D-2E
- v) Underproof & Overproof
- vi) Licensed Shop
- vii) Still
- viii) Denatured Spirit
- ix) Fermentation
- x) Bub

(10X2=20)

Q.No.2) (i) Enumerate various licenses granted by the department to regulate transport and sale of liquor?

(ii) Explain conversion of quota of country liquor into foreign spirit and vice versa.

(2X10=20)

Q.No.3)(i) Explain the terms and conditions for grant of L-10 C license.

(ii) Inter District Transfer of Quota across the units – explain the procedure.

(iii) Terms and Conditions for the grant to license in form L-10 BB. (8+8+4=20)

Q.No.4)(i) Explain track and trace system.

(ii) Explain H.P. Sweets (Manufacture) Rules, 1988.

(iii) How excise vends are inspected?

(iv) Mention the procedure of drawing liquor and beer samples. (4X5=20)

Q.No. 5) (i) What is the procedure of licesing for the establishment of distilleries, breweries, winery and warehouse?

(ii) Explain the provision of possession of liquor.

(iii) Explain Payment of Compensation. (10+5+5=20)

Q. No. 6) Explain with respect to NDPS Act, 1985:

(i) Punishment for contravention in relation to manufactured drugs and preparation.

(ii) Enhanced punishment for offences after previous conviction.

(iii) Offences to be cognizable and non-bailable.

(iv) Power of state government to control and regulate. (4X5=20)

Part – II

Q. No. 7) Write notes on the following as per the H.P, Land Revenue Act:-

(i) Security for payment of land revenue.

(ii) Process of recovery of arrears.

(iii) Annulment of assessment of estate or holding.

(iv) Attachment of estate or holding. (4X5=20)

Q.No.8) (i) What is the importance of Section 118 of H.P. Tenancy and Land reforms Act? Elaborate.

(ii) Explain conferment of powers of Assistant Collector Grade 1 and maintenance of recovery file. (10+10=20)

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
State Taxes & Excise Officers/Assistant State Taxes & Excise Officer
(SESSION April-2023)

Paper NO. 3 (Allied Taxes and Enforcement of certain provisions of GST Laws)

Maximum Marks:- 100

Time allowed: - 3 Hours

Note:-

1. ***A maximum of five questions can be attempted. Each question carries 20 marks***
2. ***A maximum of one question each can only be attempted from Part 1 and Part 2. A maximum of three questions can be attempted from Part 3***
3. **Relevant provisions of the Act and Rules must be quoted.**
- ❖ ***Only Bare Acts and Rules are allowed inside the examination hall.***

Part 1

Question No. 1

- a. What actions an ASTEO level officer posted in a circle need that take to ensure that the Govt. is able to realise Additional Goods Tax due to it from his jurisdiction? (5)
- b. Describe procedure for authorising a person to collect tax under the provisions of HP Taxation (on CGCR) Act and his liabilities after such authorisation. (5)
- c. Describe the process for recovery of current and old arrears under HP Tolls Act. (5)
- d. What amount of tax under the HP taxation (on certain goods carried by road) Act is required to be collected on transportation of 12 tonne of clinker and 150 bags of cement (50 kg each) in a goods carriage?. The distance travelled by the goods carriage in the State of H.P. is 250 Kms. (3)
- e. What amount of Tolls Tax will be charged from a vehicle carrying 20 tonne of goods? (2)

Question No. 2

- a. What actions an ASTEO level officer posted in a circle need that take to ensure that the Govt. is able to realise CGCR due to it from his jurisdiction. (5)
- b. Describe procedure for authorising a person to collect tax under the provisions of HP PGT Act and his liabilities after such authorisation (5)
- c. Describe the procedure for allocating rights to collect tolls tax to a lessee as per the existing system in Himachal Pradesh. (6)
- d. What amount of Additional Goods Tax under the HP Passenger and Goods Taxation Act is required to be collected on transportation of 20 tonne of Iron rods (saria) in a goods carriage? The distance travelled by the goods carriage in the State of H.P. is 190 Kms. (2)

- e. What amount of Tolls Tax will be charged from a passenger vehicle with a seating capacity of 42 passengers? (2)

Part 2

Question No. 3

- a. Write a short note on provisions relating to Appeal and Revision under HPVAT and CST Act. (5)
- b. Write a detailed note on law and procedure for conducting inspection of goods in transit under the provisions of HPVAT Act, 2005. (5)
- c. A registered dealer has used form C for making purchases for which he is not authorised to use form C thereby availing benefit of concessional rate of tax. What action can be taken against the dealer as per the provisions of law? (5)
- d. Which state taxes have got subsumed into GST? How the pending arrears of subsumed taxes are to be recovered? Can penalties under the HPGST Act be imposed for recovery of subsumed taxes? State with reasons. (5)

Question No. 4

- a. How verification of C and F forms issued under CST Act can be done in an offline and online mode? What action should be taken against persons obtaining benefit of concessional rate of CST against in-genuine forms? (5)
- b. Describe situations when 'Best Judgement Assessment' is the only option to determine liability under HPVAT Act. What factors should be kept in mind while framing such a judgement so that it stands appellate/judicial scrutiny? (5)
- c. A pump became functional on April 1, 2023. It is procuring all its supplies from within the State of Himachal Pradesh. It is not applying for VAT registration, though turnover of petrol and diesel being sold by it has exceeded Rs. 30 lakh during the current financial year. What action do you propose to take? (5)
- d. The state recently brought settlement scheme for settling the dues of subsumed taxes. What in your opinion are the benefits of the scheme for the Govt. and the dealers? In case a new scheme is to be proposed what would be your advice to make it more effective? (5)

Part 3

Question No. 5

- a. Describe the process for inspecting goods in transit and recording the inspection process on the GST or e-Way bill portal. (4)
- b. Is it necessary for incharge of the goods to have in his possession away bill? In what situations away bill is not required? (4)
- c. Write a short note on similarities and differences between Audit and enforcement under GST. (4)
- d. Describe the steps for conducting inspection of business premises of an unregistered person by an officer of the rank of ASTEO under the GST law. (4)

- e. How records relating to business or relating to goods may be searched and seized by an officer of the rank of ASTEO under the GST law? (4)

Question No. 6

- a. In what circumstances vehicle and person in charge of the vehicle can be searched? What procedure is required to be followed for such a search? (5)
- b. Describe the law, procedure and seizure of goods in the process of inspection of a business premises and goods in transit. (5)
- c. A vehicle is inspected while it is carrying third consignment of goods under the same un-expired away bill. The value of consignment is Rs 1.18 lakh and GST amount is 18,000. What action is warranted in this case? (5)
- d. Describe the conditions for availing Input Tax Credit under GST. (5)

Question No. 7

- a. Describe the circumstances under which prosecution is required to be initiated against a person under the GST Law. (5)
- b. Describe the procedure for recovery of arrears of GST under the H.P. Land Revenue Act. (5)
- c. Describe the procedure to be followed once order of arrest has been issued by the Commissioner of State Tax under GST Law. (5)
- d. What is DRC-07 and what action is required to be taken for recovery of demand created under GST Law? (5)

Question No. 8

- a. Elaborate upon the set of rules and procedure which are required be followed for recovery of SGST, CGST and IGST. (5)
- b. Fake firms are a menace under GST. Elaborate upon the statement and underline steps to take care of the menace. (5)
- c. Describe pros and cons of prosecution verses normal adjudication under GST. Can normal adjudication process and prosecution be pursued simultaneously? (5)
- d. A State wants to levy cess on supply of goods and services in addition to GST. What will be your advise to the State Govt. in this regard? Elaborate (5)

HP BOARD OF DEPARTMENTAL EXAMINATION
FOR
STATE TAXES & EXCISE OFFICER/ASSISTANT STEO

SESSION APRIL, 2023

PAPER NO.4 [GOODS AND SERVICES TAX LAW]

MAXIMUM MARKS:-100

TIME ALLOWED:- 3 HOURS

- NOTE: 1) Attempt total 5 questions. Question no.1 is compulsory.
2) Relevant provisions of the Act and Rules must be quoted.
3) Only Bare Acts, Rules and Circulars are allowed inside examination hall

Q.1. Define the following:-

- | | |
|--|---|
| 1) Non-taxable territory | 2) Mixed supply |
| 3) Input service distributor | 4) Drawback |
| 5) Reverse charge | 6) Common portal |
| 7) Protection of action taken under this Act | 8) Location of the supplier of the services |
| 9) Zero rated supply | 10) Levy and collection |

10X2=20

Q.2. Write short note on the following :-

- 1) Time of supply of goods
- 2) Persons liable for registration
- 3) Cancellation of registration
- 4) Tax invoice

4X5=20

Q.3. Write short note on the following:-

- 1) Documentary requirements and conditions for claiming input tax credit

2) What is the procedure of transfer of credit on sale, merger, amalgamation, lease or transfer of a business?

3) Maintenance of accounts by registered persons

4) Matching of claim of input tax credit

4x5=20

Q.4. What information is to be furnished for generation of e-way bill? Mention the procedure of generation and cancellation of e-way bill.

10+5+5=20

Q.5. Explain the following:-

1) Electronic tax liability register

2) Movement of multiple vehicles

3) Business vertical

4) Compulsory registration

4X5=20

Q.6. Write salient features of Company Act 2013. Mention types of companies under Companies Act 2013.

15+5=20

Q.7. Write note on the following:-

1) The fundamental principles for conducting search.

2) Power to search and seize.

3) Inspection of goods in movement.

4) Action for transporting/storing goods without valid documents.

4X5=20

Q.8. Explain the following:-

1) Concept of General Clauses Act 1968.

2) Online Information Database Access and Retrieval (OIDAR) Services.

3) GST provisions for services provided by the government.

4) Deemed exports.

5) Appeal before Revisional Authority.

5X4=20

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR 2023
PAPER- :5 Accounting & IT for ETIS

Time Allowed -3 hours

Maximum Marks -100

- i) Attempt any five questions
- ii) All questions carry equal marks
- iii) Use of calculator is allowed
- iv) Indicate same question number and its part as assigned in the question paper while answering the same
- v) Books are not allowed
- vi) Question no-5 is compulsory .

Question -1 Define the following terms :-

1. Full Disclosure Principle
2. Business Entity Principle
3. Historical Cost Principle
4. Matching Principle

(4*5=20)

Question no-2 Briefly explain :

- a) The elements of Statement of comprehensive Income
- b) The elements of Statement of Financial position.

(2*10=20)

Question no-3 Define :-

- a) Journal
- b) Ledger
- c) Cash discount
- d) Trade discount

(4*5=20)

Question no-4 Explain the meaning , objective and limitation of accounting ratios ? (20)

Question no-5 Prepare Trading and Profit& Loss Account for the year ended 31.3.2022 and Balance Sheet as that date from the following Trial Balance :

Particular	Dr.	Cr.
Capital		30000
Drawings	5000	
Debtors	20000	
Creditors		10000
Bank loan		9500
Interest on loan	300	
Cash	2000	
Provision for ad debts		700
Opening stock	6800	
Motor Vehicles	10000	
Bank	3500	

Land & buildings	12000	
Bad debts	500	
Purchases & sales	66000	110000
Returns -inwards	8000	
Return-outwards		1500
Carriage outwards	2500	
Carriage inwards	3000	
Salaries	9000	
Rent & Insurance	3000	
Advertisement	3500	
Discount		500
General Expenses	3400	
Bill Receivable	6000	
Bills payable		2000
Rent received		300
Total	164500	164500

Adjustments :-

1. Private purchases amounting to Rs. 4000 have been debited to Purchases account
2. Depreciate land & building at 2.5 % and Motor Vehicles 20%
3. Salaries Outstanding 200
4. Prepaid insurance 200
5. Provision for doubtful debts @ 5 % on debtors
6. Closing stock valued at 7000.

Question no-6 **What are various tools of analysis of financial statements ? (20)**

Question no-7 **A) Differentiate between RAM & ROM ? (5)**
B) What are the basic features of GST common portal? (15)

Question no-8 **a) Differentiate between operating software and utility software? (10)**
b) What is GSP ?
c) What are the benefits to taxpayers in using the GSPs?
(2*5=10)