

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION
INSPECTORS OF HIMACHAL PRADESH SESSION APRIL, 2010**

PAPER-3 (LAW RELATING TO ALIED TAXES)

Time Allowed:3 Hours.

Maximum Marks: 100

Note:-1. Attempt any five questions. All questions carry equal marks.

2. Relevant provision of Act and Rules must be quoted.

3. Only bare Acts are allowed inside examination hall.

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- Q.No.1 (i) Explain the procedure for authorizing collection of tax under HP CGCR Act. **(10 marks)**
(ii) What is the procedure and mode for audit or assessment under HP CGCR Act? **(10 marks)**
- Q.No.2 (i) What is priority tourism unit? Explain? What additional facilities such units should provide to qualify as priority tourism unit? **(10 marks)**
(ii) What are the conditions of eligibility to a new hotel under deferred payment of Luxury tax scheme? **(10 marks)**
- Q.No.3 (i) Explain the details required to be filled in while tendering an application for Registration under HP PGT Act, 1955? **(10 marks)**
(ii) Explain the procedure to recommend registration under h P PGT Act, 1955? **(10 marks)**
- Q.No.4 (i) What is the procedure for audit assessment for authorized dealer under AGT? **(10 marks)**
(ii) Is authorization under section 4 (A) of HP PGT Act Valid for intra- state Transactions. Explain? **(10 marks)**
- Q.No.5 (i) Explain five measures to increase revenue base under Luxury Tax Act. **(10 marks)**
(ii) Explain five steps which can help in minimizing evasion of luxury tax? **(10 marks)**
- Q.No.6 (i) Explain the procedure to recover arrear amount under HPPGT Act? **(10 marks)**
(ii) Explain the procedure for recommending cases for writing – off. **(10 marks)**
- Q.No.7 (i) What are the advantages and disadvantages of RTI Act? **(10 marks)**
(ii) Give five Concrete suggestions to create awareness among public about RTI Act. **(10 marks)**
- Q.No.8 (i) Elaborate ‘Home Stay Scheme’ recently introduced by government of H.P. **(10 marks)**
(ii) What are the criteria for eligibility under ‘ Home stay Scheme’? Also explain The advantages of the scheme. **(10 marks)**
