

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF EXCISE AND TAXATION
INSPECTORS OF HIMACHAL PRADESH SESSION APRIL, 2012**

PAPER-3 LAW RELATING TO ALLIED TAXES

TIME ALLOWED: 3 HOURS.

MAXIMUM MARKS: 100

- NOTES:-**
- 1. Attempt any five questions. All questions carry equal marks.**
 - 2. Relevant provisions of Acts & Rules must be quoted.**
 - 3. Only bare acts and rules are allowed in Examination Hall.**

Q.No.1 Define the following:-

- (i) "Motor Vehicle" under HP Passenger & Goods Taxation Act, 1955.
- (ii) "Business" under HP Passenger & Goods Taxation Act, 1955.
- (iii) "Dealer" under HP Motor Spirit (Taxation of sales) Act, 1968.
- (iv) "Magistrate" under HP Motor Spirit (Taxation of Sales) Act, 1968.
- (v) "Entertainment" under HP Entertainments Duty Act, 1968.
- (vi) "Proprietor" under HP Entertainments Duty Act, 1968.
- (vii) "Touring Cinema" under HP Entertainments Tax (Cinematograph – shows) Act, 1968.
- (viii) "Taxing Authority" under HP Taxation (on certain Goods carried by road) Act, 1991.
- (ix) "Third Party" under the Right to Information Act, 2005.
- (x) "Central Public Information officer" under RTI Act, 2005.

or

"Public Authority" under RTI Act, 2005

10x2=20 marks

Q.No.2 (i) Elaborate the steps to be observed by a goods vehicle owner for registration under HP Passenger or Goods Taxation Act, 1955?

(ii) Do you feel that on line registration will help the owners of vehicles in registering & paying goods tax through e- payment scheme. Comment?

2 x10=20 marks

Q.No.3 (i) What is the procedure of Collection of tax by Authorised persons under HP CGCR Act, 1999?

(ii) How recovery of tax in case of refusal to pay or evasion is effected? What course of action is adopted by the authority in such case? 2 x 10=20 marks

Q.No.4 (i) What are the offences and penalties under the Himachal Pradesh Entertainment duty Act, 1968?

(ii) What are the entertainments exempted from payment of duty? Also describe the mode of payment of entertainment duty & periodicity of returns?

2 x10=20 marks

P.T.O.

- Q.No.5 (i) What do you understand by Third party information under Right to Information Act, 2005 Elaborate with example?
- (ii) What are the powers of State Information Commissioner and also the terms of office and conditions of service of SIC (State Information Commissioner), Comment? **2 x10= 20 marks**

- Q.No.6 (i) What are the penalties under Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 and who is empowered to compound offences, Comment?
- (ii) What is the procedure of payment of tax and returns under HP Motor Spirit (Taxation of sales) Act, 1968 Explain? **2 x10=20 marks**

- Q.No.7 (i) A person approaches you in your office pertaining to registration of his vehicle which is namely purchased for carrying his own goods. Do you feel that it requires registration under HP Passenger & Goods Taxation Act, 1955. If registerable & Goods tax payable enumerate each step of registration along with section under which the vehicle is registerable?
- (ii) A Truck is registered under HP PGT Act, 1955 with liability to pay tax w.e.f. 20.02.2007. The owner paid tax amount Rs.1210/- quarter only for 8 quarters starting from initial stage of registration. The owner needs clearance up to 31-03-2011. Calculate the amount of tax, penalty and interest to be payable on 31-03-2011. **2x 10=20 marks**

- Q.No.8 (i) What is the mode of payment of tax under HP Entertainment Tax (Cinematograph shows) Rules, 1969 and also explain the assessment procedure?
- (ii) Can security be refunded, if the business is discontinued under the HP Entertainment Tax (Cinematograph shows) Act, 1968. Explain? **2x 10= 20 marks)**

-----XXXXXXXX-----