

Government of Himachal Pradesh  
Board of Departmental Examinations  
Excise and Taxation Inspectors

Paper 3

April 2013

Law relating to Allied Taxes

Time 3 hours

Maximum marks 100

- Note:
1. Attempt any five questions. All questions carry equal marks.
  2. Relevant provisions of Act and rules be quoted.
  3. Only Bare Acts are allowed inside the Examination Hall.

Q. 1. Define the following

- i. Record (RTI Act 2005)
- ii. Information ( RTI Act 2005)
- iii. Proprietor (HP Tax on Luxuries Act 1979)
- iv. Hotel ( HP Tax on Luxuries Act 1979)
- v. Cable television (HP Entertainment duty act 1968)
- vi. Admission to an entertainment (HP Entertainment Duty Act 1968)
- vii. Goods ( HP PGT Act 1955)
- viii. Private service vehicle.(HP PGT Act 1955)
- ix. Owner (HP PGT Act 1955)
- x. Taxing Authority (HP PGT Act 1955) 2 x 10 Marks

Q. 2. What are the conditions of eligibility and security provisions for availing the facility of making deferred payment of Luxury tax. 20 Marks

Q.3 Explain in detail the homestay scheme. Give your suggestions to prevent loss of luxury tax revenue from such scheme. 20 Marks

Q.4 Explain in detail the mode of determination of lump-sum entertainment duty under the HP Entertainment Duty Act 1968. 20 Marks.

(P.T.O)

Q. 5. (a) What is the procedure for registration under the HP PGT Act?

(b) In what manner would online registration and e- payment of tax be beneficial both to the owner and the Department? Comment. 10 x 2 =20 marks

Q. 6. (a) What is the information that has been exempted from disclosure? Elaborate, especially with respect to clause 'd'.

(b) Distinguish between the terms Information and right to Information, 12+8 Marks

Q. 7.(a) What are the provisions with respect to filing of returns and payment of interest under the CGCR Act?

(b) Explain scrutiny of returns, assessment and audit of assessment as provided for persons authorised to pay additional Goods Tax. 2x 10 marks

Q.8. Write short notes on any four

(a) Tourism Resort.

(b) Removal of State Chief Information Commissioner.

(c) Third Party Information.

(d) Manner of service of notice under the HP PGT Act.

(e) Entertainments that can be exempted from payment of duty. 5 x 4=20 Marks