

Government of Himachal Pradesh,
Board of Departmental Examinations
Excise and Taxation Inspectors (Session April 2014)

Paper No. 3.

Maximum Marks:- 100

Law relating to Allied Taxes.

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.

Question No. 1

- (i) What is the procedure of Assessment under Entertainment Tax Act, 1968 ? Mention relevant sections and rules.
- (ii) Mention the penalty provisions under the Entertainment Duty Act.
- (iii) Can court take cognizance without filing complaint and magistrate of which class is competent to try any of the offences under this Act. (10+5+5=20 Marks)

Question No. 2.

Which system of Luxury Tax is better and why --- Tax on actual receipts or on approved rate or actual which ever is higher or third system lump sum? Why deferred payment of luxury Tax payment scheme was introduced? Enumerate conditions of eligibility under this scheme for the hotel to get this benefit. (20 Marks)

Question No. 3.

Write note on following under PGT Act, and Rules.

- (i) Amendment and cancellation of Certificate of registration.
- (ii) Assessment of tax and surcharge.
- (iii) Detention of vehicles.
- (iv) Composition of offences. (5x4=20 Marks)

Question No. 4.

- (i) What is the procedure of "Disposal of Request" under RTI Act, 2005.
- (ii) What is the procedure of Appeals before the Appellate Authorities as per HP Right to Information Rules, 2006. (10+10 =20 Marks)

Question No. 5.

Is the establishment of Check Posts / Barriers relevant when the goods are being declared on-line, e-declarations? Should the goods be checked in transit? Explain the terms/powers to detain vehicles and impounding of license under PGT Act. (20 Marks)

Question No. 6.

Define the following.

- (i) Charging of fee.(HP RTI Rules 2006)
- (ii) Record (RTI Act, 2005)

(P.T.O)

- (iii) Goods Receipts (HPPGT Rules 1957)
- (iv) Passenger (HPPGT)
- (v) Turn Over of the receipts. (HP Tax on Luxuries Act)
- (vi) Guest (HP Tax on Luxuries Rules)
- (vii) Motor Spirit (HP Motor Spirit Act, 1968)
- (viii) Taxing Authority (HP CGCR Act, 1999)
- (ix) Touring Cinema (HP Entertainment Act)
- (x) Rope (HP Entertainment Duty Act,)

(10X2 = 20 Marks)

Question No. 7.

- (a) Describe the procedure of Assessment of tax under HP Motor Spirit (Taxation of Sales) Act 1968.
- (b) Write notes on following as per Motor Spirit Act:-
 - (i) Keeping, production and inspection of accounts and documents.
 - (ii) Appeal and revision.

(10+5+5=20 Marks)

Question No. 8.

- (a) Write down the procedure under HP CGCR Act of validation of exemption.
- (b) Write notes on following terms as per HP CGCR Act.
 - (i) Composition of offences.
 - (ii) Taxing Authority.
 - (iii) Revision.

(10+4+3+3=20 Marks)