H.P BOARD OF DEPARTMENTAL EXAMINATION DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION INSPECTORS. (SESSION APRIL-2015)

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.
- Q. 1(i) Explain "grant of license" in the H P Motor Spirit (taxation of sales) Act 1968. Also elaborate suspension or cancellation and restoration of a licencese as per the Act ibid.
- (ii) Explain penalty provisions and power of investigation in the Act ibid.

(10X2=20)

- Q. 2 (i) Mention the procedure of payment of tax and returns as per the HP Entertainments Tax (Cinematograph Shows) ACT, 1969.
- (ii)Explain superintendence and control of the administration under the Act as per the HP Entertainments Tax (Cinematograph Shows Rules, 1969). Also mention the procedure of assessments in the rules ibid. (10X2=20)
- Q.3 (a) Elaborate the followings as per the HP Entertainment Duty Act, 1968:-
 - (i) Entry into and inspection of places of entertainments.
 - (ii) Power to compound offences.
- (b) Explain the followings as per the HP Entertainment Duty Rules, 1969:
 - (i) Mode of determination of lump-sum entertainment duty.
 - (ii) Exemption by Commissioner and Exemption by Government. (5X4=20)

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- Q.4 (i) Explain the procedure relating to the payment and recovery of additional goods tax.
- (ii) Mention the name of 5 goods those are covered under the AGT and also explain the basic law relating the levy of AGT.

 (10X2=20)
- Q.5 (a) What are the obligations of public authorities as per the RTI Act, 2005?
- (b) What is the request for obtaining the information and how request is disposed?

(10X2=20)

- Q.6. Explain as per the HP PGT Act, 2005: -
- (i) Assessment of tax and surcharge.
- (ii) Powers of entry and inspection.
- (iii) Collection of tax by the authorized person (as per the HP PGT Rules)
- (iv) Audit of assessment (HP PGT Rules)

(5X4=20)

- Q.7. (i) What do you understand by validation and exemption as per the HP (CGCR) Act, 1999?
- (ii) Mention the procedure of detention of goods and disposed of goods detained as per the CGCR Rules, 1993. (10X2=20.)
- Q. 8 (i) Mention the procedure of assessments of Luxury Tax.
- (ii) Write in detail about the power to make rules in luxury tax.

(10X2=20)