

H.P.BOARD OF DEPARTMENTAL EXAMINATION OF EXCISE &
TAXATION INSPECTORS OF HIMACHAL PRADESH July- August, 2006

Paper:3

law relating to Allied Taxes

Time:3 Hours

Maximum Marks:100

- Note: 1.Attempt any five questions. All question carry equal marks.
2.Relevant provisions of Acts & Rules are to be quoted in answers.
3.Only bare Acts & Rules are allowed inside the Examination Hall.

Q.No.1 (a) Explain in brief the following:-

i) Contract carriage (ii) Public service vehicle (iii) Stage carriage

(b) Discuss the liability of payment of tax under the H.P. G.T. Act by the owners of Contract carriages. Are any type of contract carriage exempt from payment of passenger tax. Discuss.

Q.No.2 (a) How would you calculate passenger tax on taxis.

(b) What is the rate of goods tax payable by various kinds of goods vehicles.

© Is the owner of goods vehicle at liberty to pay tax either on lump sum basis or on the basis of actual freight?

Q.No.3 Explain the status of tax liability by the owners of passenger vehicles since 1990 onwards.

Q.No.4 (a) Define the followings:

(i) luxury provided in a Hotel [under the H.P. Tax on Luxuries (in Hotels & Lodging Houses) Act, 1979]

(ii) New Hotel (iii) Concessional rates

(b) Which Hotels are liable to pay Tax under the Luxuries Act.

© Is there any provision for the exemption from the payment of Luxuries Tax.

Q.No.5 Discuss in detail the provisions of “ Appeal” & Revision under the following Acts:

(i) The H.P.P.G.T act (ii) H.P. Tax on Luxuries (in Hotels & Lodging Houses) Act (iii) H.P. Tax (on Certain Goods Carried by Road) Act.

Q.No.6 What is the procedure for assessment under the following Acts:
(i) The H.P.P.G.T. Act (ii) H.P. Tax on Luxuries (in Hotels & Lodging -
-Houses) Act.

Q.No.7 (a) admission to an entertainment (ii) Entertainment (iii) Video Exhibition.

(b) On what type of entertainments the Entertainment Duty is leviable.

© What are the rates of Duty on entertainment. Discuss in detail.

Q.No.8 Discuss the powers of Taxing Authorities under the following Acts:

(i) The H.P.P.G.T Act (ii) H.P. Tax on Luxuries (in Hotels & Lodging -
-Houses) Act (iii) H.P. Tax (on Certain Goods Carried by Road) Act.
