

H.P. DEPARTMENTAL EXAMINATION OF EXCISE & TAXATION INSPECTOR OF HIMACHAL PRADESH. FEBRUARY, 2004

PAPER-3 LAW RELATING TO ALLIED TAXES

Time Allowed: 3 Hours

Max. Marks: 100

- Note: (i) Attempt any five questions. All questions carry equal marks.
(ii) Relevant provisions from the Acts and Rules should be quoted while answering the questions.
(iii) Only Bare Acts and Rules (without commentary) are allowed inside the Examination Hall.

- Q.No.1(a) "Admission to an entertainment,"
(b) "Television exhibition,"
(c) Entertainment,
(d) Cable Television,
(e) "New Hotel,"
(f) "Luxury Provided in a Hotel,"
(g) Distance covered or being covered;
(h) Scheduled Kilometers;
(i) "Goods Receipt;"
(j) "Guest."

(20 marks)

- Q.No.2 Explain the 'Mode of determination of lump-sum entertainment duty' What is The rate of entertainment duty for admission to an entertainment in a Cinema House?

(20 marks)

- Q.No.3 Elucidate the method regarding of tax under the H.P. Taxation (on certain Goods carried by road) Act, 1999 by quoting relevant provisions. Also Mention rates of tax on either of the five 'items' known to you as per schedule Annexed to the Act (ibid).

(20 marks)

- Q.No.4 Write short notes on any two of the following:-

- i) Critical analysis of the provision regarding 'collection of tax by a person selling or causing or authorizing to cause dispatch of goods for carriage by road.'
(10 marks)
- ii) Provisions and quantum of imposition of penalties on different kinds of defaults and offences under the H.P. Tax (on luxuries in hotels and lodging houses) Act 1979.
(10 marks)
- iii) Substantive and procedural provisions of registration under the HPPGT Act, 1955.
(10 marks)

Contd/ p-2

- Q.No.5 Elaborate the provisions regarding the 'Registration of a proprietor' under the H.P. Tax on luxuries (in hotels and lodging houses) Act, 1979 and Rules

Framed thereunder

(20 marks)

Q.No.6 Describe the procedure of assessment under the HP passenger and good Taxation Act and Rules framed thereunder. Highlight the position distinctively For the ' stage- carries and the' contract carriages at present.

(20 marks)

Q.No.7 Dwell upon the circumstances which justify the filing of an 'Appeal' or a "Revisional Application" as per the H.P. Entertainment Duty Act, 1968 and the Rules framed there under. Describe the various authorities competent to do so along with their powers.

(20 marks)

Q.No.8 (a) Discuss the various provisions regarding filing of returns both under the HP PGT Act, 1955 and the HP Tax on luxuries (in hotels and lodging houses) Act, 1979.

(10 marks)

(b) Also explain the provisions regarding 'payment of interest' by a defaulter under the both the Acts (ibid) mentioned I part (a) of the question. What steps would you take as an Excise & Taxation Inspector to check evasion of tax under the said enactments?

(10 marks)

Q.No.9 Comment on the following:

- a) An Excise and Taxation Inspector posted on a barrier charges tax @ Rs. Four per bag on cement for the first slab of 150 kms. And @ Rs. three per bag for the subsequent slab of 150 kms.
- b) A Proprietor a hotel eligibal to tax under the luxury Tax Act rents it out on 'Time- store basis' and also charges separately for the conferences held in the 'Conference-room' of the hotel. Would you assess him to luxury tax? If so, how?
- c) What offences under the Motor Vehicle Act, 1988 can be taken cognizance of by an officer incharge of a barrier administered by the E&T department?
- d) How would you levy tax as an Excise & Taxation Inspector on a ' passenger carrier' which is detected by you as carrying goods for the sale on ' hire and reward' basis.

(5 x 4 marks)
