

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION INSPECTORS
OF HIMACHAL PRADESH SESSION NOVEMBER, 2009**

PAPER-3 (LAW RELATING TO ALLIED TAXES)

- Note:- 1. Attempt any five questions. All questions carry equal marks.
2. Relevant provision of Act and rules must be quoted.
3. Only bare Acts are allowed inside examination Hall.**
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- Q.No.1 Define the following:-
a) Free Luggage allowance b) Place of business
c) Scheduled Kilometers d) Appropriate Govt. Treasury
e) Appropriate Assessing f) Cable Television
g) Stamp under Ent. Duty Act h) Luxury in a Hotel
i) Complimentary ticket j) Touring cinema **(10 x 2=20 marks)**
- Q.No.2 i) What is the procedure for registration of a prop. Of hotel? Elaborate?
(10 Marks)
ii) Why securities are obtained? Explain the nature and duration of such securites?
(10 Marks)
- Q.No.3 Elaborate the procedure for detention and release of goods when ETI i/c of
Check post is satisfied that person carrying the goods has evaded payment of
Tax. **(20Marks)**
- Q.No.4 (i) Elaborate the procedure for assessment of tax under H.P. Tax on luxuries (in
Hotels and lodging Houses) Act 1979 **(15 Marks)**
(ii) Define appropriate Assessing Authority under Luxury Tax Act. **(5 Marks)**
- Q.No.5 i) Elaborate the procedure for recovery of arrear under H.P. PGT Act.**(10 Marks)**
ii) Explain five steps necessary to avoid tax due falling as arrear under H.P.PGT
Act 1955. **(10 Marks)**
- Q.No.6 i) Elaborate the mode of determination of lump sum Entertainment Duty.
(10 Marks)
ii) What steps will you recommend to increase revenue under Entertainment Duty
Act? **(10 Marks)**
- Q. No.7 i) What is the rational for levy of tax under AGT/ CGCR? Explain? **(10 Marks)**
ii) Why persons are authorized u/s 4-A of H.P. Taxation on (Certain Goods
Carried by Road Act 1999? Explain **(10 Marks)**
- Q.No.8 i) What five steps will you take to incese tax base under Allied Taxes?
(10 Marks)
ii) What logical five steps will you take toensure speedy recovery of arrear under
Allied Taxes? **(10 Marks)**
