

DEPARTMENTAL EXAMINATION OF EXCISE & TAXATION INSPECTORS
OF HIMACHAL PRADESH, OCTOBER, 2010

PAPER No.3:- "LAW RELATING TO ALLIED TAXES"

TIME ALLOWED: 3 HOURS.

MAXIMUM MARKS: 100

Notes:

1. Attempt any five questions. all questions carry equal marks
2. Relevant provisions of Act & Rules must be quoted.
3. Only bare acts and rules are allowed in Examination Hall.

Q.No.1. Define the followings:

- (i) "Goods" under the H.P. Passenger & Goods Tax Act, 1955.
- (ii) "Passenger" under the H.P. Passenger & Goods Tax Act, 1955
- (iii) "Cinemetograph" under the H.P. Entertainment Tax (Cinemetograph shows) Act, 1968.
- (iv) "Motor Spirit" under H.P. Motor Spirit (Taxation of Sales) Act, 1968.
- (v) "Petrol Taxation Officer" under H.P. Motor Spirit (Taxation of Sales) Act, 1968.
- (vi) "Video Exhibition" under H.P. Entertainment duty Act, 1968.
- (vii) "Ticket" under H.P. Entertainment duty Act, 1968.
- (viii) "Inspector" under H.P. Taxation (on Certain Goods Carried by Road) Act, 1991.
- (ix) "Luxury provided in a hotel" under H.P. Tax on luxuries (In hotels & lodging houses) Act, 1979.
- (x) "Hotel" under H.P. Tax on business (in hotels & lodging houses) Act, 1979.

(20 marks)

Q.No.2

- (i) What are the prerequisites to be completed for registration Goods Taxation Act, 1955. Enumerate the steps with suitable example.
- (ii) A truck having loading capacity of 120 quintals registered under H.P. Passenger & Goods Tax Act, 1955 with liability to pay tax w.e.f. 30.3.2009 calculate the amount of goods tax payable on 30.6.2010 ?

(15,5 marks)

Q.No.3

- (i) What is the procedure of assessment, where the accommodation is hired under "Time share Agreement".
- (ii) A hotel duly registered with Tourism Department having 30 rooms and rent fixed by the said department is as under:-

10 rooms @ Rs.2500/-day

15 rooms @ Rs.2000/- day

5 rooms @ Rs.1800/-day

Calculate an amount of luxury tax under "Lump sum payment" of Luxury Tax, if opted by the hotelier.

(10, 10 marks)

- Q.No.4. (i) what are the advantages and disadvantages of ' Right to Information' (RTI) Act.
(ii) " Don't you feel that this Act (RTI Act) is a tool in the hands of mischievous people to harrasse government machinery ". Comment ?

(10,10 marks)

- Q.No.5. (i) Explain, the procedure for authorizing Collection of Tax under H.P. CGCR Act,1991.
(ii) While checking a vehicle on road, it is loaded with 5 tones of Saria and 10 tones of marble and the owner of goods failed to produce the acknowledgment of receipt of CGCR/ AGT paid at the barrier. calculate the amount of tax under the relevant Acts and what penalty is due on the same ?

(10, 10 marks)

- Q.No.6. (i) What are the offences and penalties under the Himachal Pradesh Entertainment Duty Act,1968 ?
(ii) What is the procedure to make payment of tax and returns under Himachal Pradesh Entertainment Tax (Cinemetograph shows) Act,1968.

(10,10 marks)

- Q.No.7. (i) What do you understand by the scheme of " Deferred Payment of Luxury Tax" under H.P. Tax on Luxuries (In hotels & lodging houses) Rules,1979.
(ii) Describe the eligibility conditions under Deferred Payment of Luxury Tax ? Illustrate & explain with suggestions ?

(10,10 marks)

- Q.No.8 (i) How, the application is processed for cancellation and amendment of Registration Certificate under H.P.Passenger and Goods Tax Rules,1957 ?
(ii) What are the necessary documents required by the owner of goods vehicle which are sufficient for the checking authorities while inspecting vehicle on road. Enumerate step wise. ?

(10,10 Marks)