

Government of Himachal Pradesh
Board of Departmental Examination
Excise & Taxation Inspectors

Paper 3

October 2011

Law relating to Allied Taxes

Time 3 hours

Maximum Marks 100

- Note:
1. Attempt any five questions. All questions carry equal marks.
 2. Relevant provisions of Act and rules must be quoted.
 3. Only bare Acts are allowed inside examination hall.

Q 1 Define the following

- 'Turnover of receipts' (H.P. Tax on Luxuries(in hotels & lodging houses) Act 1979.)
- Luxury provided in a hotel. (H.P. Tax on Luxuries(in hotels & lodging houses) Act 1979)
- New hotel (H.P. Tax on Luxuries(in hotels & lodging houses) Act 1979)
- Aerial ropeway (H.P. Entertainments Duty Act 1968)
- Entertainment(H.P. Entertainments Duty Act 1968)
- Cable Television(H.P. Entertainments Duty Act 1968)
- Transport vehicle (H.P. PGT Act 1955)
- Passenger (H.P. PGT Act 1955)
- Fare or Freight(H.P. PGT Act 1955)
- Public Authority(RTI Act 2005) (2x10 marks)

Q 2 (i) what are the obligations of Public Authorities under the RTI Act 2005? Elaborate.

(ii) What is third party information? Can such information be disclosed? (12,8)

Q 3 (i) What are the powers with regard to entry into, and inspection of places of entertainment Who are the prescribed authorities who can exercise such powers under the Act?

(ii) Under what circumstances can the Commissioner allow exemption from payment of entertainment Duty? What are the powers of the Government in this regard? (12.8)

Q 4 Does the Luxury tax act provide for payment of lumpsum Luxury tax by way of composition? If yes, explain the procedure for determination of lumpsum tax by way of composition. (20 marks)

Q5. What are the provisions that have been framed with respect to authorisation of dealers for collection of tax under the CGCR Act? Is authorisation limited to despatch of goods only. Comment. (20 marks)

Q6 (i) Describe the provisions that govern payment of lumpsum tax under the H.P. PGT Act

(ii) Indicate the current rates of lumpsum tax as applicable to each category of vehicles- passenger and goods ,under the said Act. (10x2)

Q7 (i) What are the merits and demerits of payment of Luxury Tax on actual basis?

(ii) What are the main features of the homestay scheme ? Elaborate. (10x2)

Q 8 Write short notes on any four

- Pioneer tourism Unit
- Tourism Resort
- Priority Tourism Unit
- Exemption from disclosure of information under the RTI Act
- Recovery of arrears under the H.P. PGT Act 1955 (5x4)