

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION
FOR
EXCISE AND TAXATION INSPECTORS
SESSION OCTOBER, 2012

PAPER:-3 (Law Relating to Allied Taxes)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

- NOTE:** 1. Attempt any five questions. All questions carry equal marks.
2. Relevant provisions of the Acts and Rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the Examination Hall.

Q.No.1. Enumerate the 'Definitions' of the following terms:

- (i) "Goods" under the H.P. Passenger and Goods Taxation Act, 1955.
- (ii) "Place of Business" for the purpose of the H.P. Passenger and Goods Taxation Act, 1955
- (iii) "Information" under the Right to Information Act, 2005.
- (iv) "C P I O" for the purpose of Right to Information Act, 2005.
- (v) "Agent" for the purpose of the H.P. Entertainment Tax(Cinematograph Shows) Act, 1968.
- (vi) "Cable Television" under the H.P. Entertainments Duty Act, 1968.
- (vii) "Motor Spirit" under the H.P. Motor Spirit (Taxation of Sales) Act, 1968.
- (viii) "Distance covered or being covered" under the H.P. Taxation (on certain goods carried by Roads Act, 1999.
- (ix) "Free Luggage Allowance" for the purpose of the HPPGT Act, 1955
- (x) "Right to Information" under the RTI Act, 2005.

10x2=20 marks

Q.No.2 (a) Discuss the provisions relating to "Collection of tax by the Authorized persons" and the "Registration of the persons Authorized to collect such tax" under the H.P. Taxation (on certain goods carried by Road) Rules, 1993.

(b) Describe the "Procedure for disposal of Goods detained under section-9" under the H.P. Taxation (on certain goods carried by Road_ Act, 1999.

10 +10=20 marks

Q.No.3. (a) Explain the 'Powers of Entry and Inspection' in relation to a 'motor vehicle' of any 'Prescribed Authority' under the H.P. Passenger and Goods Taxation Act, 1955.

(b) Also describe the powers relating to 'impounding of a license' and 'detention of vehicles' Under the HPPGT Act, 1955.

10 +10=20 marks

Q.No.4 (a) Elaborate and critically examine the obligations of the 'Public Authorities' under the RTI Act, 2005.

(b) Enumerate the provisions relating to 'Request for obtaining information' And disposal of Request under the RTI Act, 2005.

10+10=20 marks

P.T.O.

- Q.No.5.(a) Explain the provisions relating to 'Method of levy of Entertainment Duty' and the 'Entertainments' which are exempted from the payment of 'entertainment duty'.
- (b) Elaborate the powers of a 'Prescribed Authority' under the HP Entertainments Duty Act, 1968.

10+10=20 marks

Q.No.6. Explain the law and procedure relating to the following as per the HP Entertainments Tax (Cinematographs Shows) Rules, 1969:-

- (a) Maintenance of Registers
(b) Framing of an assessment
(c) Notice of Demand; and
(d) Service of Notices and summons or orders

5+5+5+5=20 marks

Q.No.7.(a) Explain the provisions relating to 'assessment of tax' under the HP Motor Spirit (Taxation of Sales) Act, 1968.

- (b) Discuss the law relating to 'Payment of Interest' as per the HP Motor Spirit (Taxation of Sales) Act, 1968.
- (c) Elaborate as to how a license is granted under the HP Motor Spirit (Taxation of Sales) Act, 1968.

7+7+6=20 marks

Q.No.8. (a) Highlight the law pertaining to 'Assessment of Luxury Tax' in accordance with the H.P. Tax On luxuries (In Hotels and Lodging Houses) Act, 1979.

- (b) Which one of the methods of levy of luxury tax i.e. 'actual collection basis' or 'lump sum basis' do you prefer over each other in the interest of government revenue. Give at least Ten reasons in favour of your preferential method of levy.

10+10=20 marks
