

HIMACHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATION
For Excise and Taxation Inspectors (Session October, 2013)

Paper No.3

Law relating to Allied Taxes

Time: 3 Hours

Note: (i) Attempt any five questions. All questions carry equal marks.
(ii) Relevant provisions of the Acts and Rules be invariably quoted.
(iii) Only Bare Acts are allowed inside the examination hall.

Q.NO.1 Define the following:-

- (i) Competent Authority as per the RTI Act, 2005.
- ii) Public Authority under RTI Act, 2005.
- (iii) "Free Luggage Allowance" for the purpose of the H.P. PGT Act,
- (iv) "New Hotel" (H.P. Tax on Luxuries Act, 1979)
- (v) CPIO
- (vi) "Taxing Authority" (H.P. Tax on Certain Goods Carried By Road Act, 1999).
- (vii) "Touring Cinema" (H.P. Entertainments Tax Act, 1968).
- (viii) "Television Exhibition" (H.P. Entertainments duty Act, 1968)
- (ix) "Fare " Or 'Freight' Under the HPPGT Act, and
- (x) "Place of Business" for the Purpose of HPPGT Act, 1955. (10x2=20)

Q.No.2

- a) Explain the procedure for the assessment of Luxury Tax.
- b) Also dwell upon the machinery law relating to determining of luxury Tax. (12 +8=20)

Q.No.3

- a) What is the basic law relating to the levy of AGT?
- b) Explain the procedure relating to the payment and recovery of additional goods tax. (8+12=20)

Q.No.4

- a) What is the method of "Levy of entertainment duty" and what entertainments are exempted from the payment thereof.
- b) Explain as to what are the various kinds of offences penalisable under the HP Entertainments Duty Act, 1968. Also highlight the penalties imposable and the "Powers of composition of offences" under the Act *ibid*. (10+10=20)

Q.No.5

- a) Enumerate the provision relating to Registration and Collection of Tax by the Authorised persons as per the HP CGCR Act, 1999.
- b) Also discuss the law relating to scrutiny of returns and assessment of account alongwith 'Audit of Assessment" as per the HPCGCR Act, 1999. (10+10=20)

Cont P-2

Q.No.6

- a) What records are required to be maintained and published by every "Public Authority" as per the provision of the RTI Act, 2005? Explain.
- b) How is a request for obtaining information is made and in which manner the request for obtaining information is disposed off? Explain. (10+10=20)

Q.No.7

- a) Explain the law relating to recovery of tax in case of refusal to pay or on detection of evasion under the HPCGCR Act, 1999.
- b) Also discuss the procedure regarding disposal of detained goods under the HP Taxation (on Certain Goods Carried By Road) Act, (HPCGCR Act), 1999. (8 + 12=20)

Q.No.8

Elaborate the various provisions as to how the 'Appeals' and "Revision" are filed and heard and disposed off under the HP Tax on Luxuries (In Hotels and Luxury Houses) Act, 1979. (20)
