

HIMACHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATION

For Excise and Taxation Inspectors (Session October, 2014)

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) Right to information (RTI Act).
- (ii) Competent Authority (RTI Act).
- (iii) Distance covered or being covered (CGCR Act).
- (iv) Scheduled kilometres (HP PGT Act).
- (v) Fare or freight (HP PGT Act).
- (vi) Guest (HP Tax on luxuries Act).
- (vii) Hotel (HP Tax on luxuries Act).
- (viii) Entertainment (HP Entertainment Duty Act).
- (ix) Carrier (HP Entertainment Duty Act).
- (x) Cable television (HP Entertainment Duty Act).

(2x10=20 Marks)

Q.No.2 Write short Notes on :-

- (i) Third party information.
- (ii) Powers of Entry and Inspection under the HP PGT Act.
- (iii) Tourism Resort.
- (iv) Maintenance of Accounts and submission of return under the CGCR Act.

(5x4=20Marks)

Q.No.3 What is the mode of availing benefit of making deferred payment of luxury tax and issue of deferment certificate and procedure for return and Assessment etc under the said scheme.

(20 Marks)

Q.No.4

- (a) What are the powers for giving exemptions by the Commissioner and the Government under the HP Entertainment Duty Act.
- (b) Explain the mode of determination of lump- sum entertainment duty.

(10x2=20 Marks)

Q.No.5 Explain Home stay scheme, should such schemes be brought under ambit of tax after a few years. Give reasons in support of your answer.

(20 Marks)

Q.No.6

(a) What is the procedure for scrutiny of returns and assessment in respect of collection of Additional Goods Tax.

(b) What are the lump sum rates for goods carriages and procedure for regulation of same under the (HP PGT Act) 1955.

(10x2=20 Marks)

Q.No.7

(a) What is the procedure for recovery of tax in case of refusal to pay or evasion. (CGCR Act)

(b) Explain the procedure for collection of tax by the authorised Persons (CGCR Act).

(10x2=20 Marks)

Q.No.8

(a) What is the procedure for registration of proprietor under the HP Tax on luxury Act 1979. What precautions would you take while carrying out registration of a proprietor.

(b) What in your opinion is better way of realisation of luxury Tax --- Tax, on actuals, or on approved rates or by way of lump-sum.

(10x2=20 Marks)