GOVERNMENT OF HIMCHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATION

EXCISE AND TAXATION INSPECTOR

Paper		ril/2011	
Time-	Sale Tax law and allied Taxes M M	M=100	
Note:	1. Attempt any five questions. All question carry equal marks.		
	2. Relevant provision of Act and Rules must by quoted.		
	3. Only bare Acts are allowed inside examination hall.		
Q 1.	(a) What type of accounts shall normally be maintained by register dealer other th	nan the	
	dealers paying presumptive tax or lump-sum tax. Elaborate?	(15)	
	(b) What details / particulars required to be mentioned in credit / debit note?	(5)	
Q 2.	(a) Why demand and collection register is necessary to be maintained. Elaborate?(b) What is the distinction between daily collections register and demand collections.		
	register. Elaborate? With examples	(10)	
Q 3.	(a) Elaborate the procedure for registration of a dealer and explain the advantages of		
	registration of a dealer electronically?	(10)	
	(b) Why there is a necessity of filing of returns under VAT Act and what is the		
	periodicity of return filing under the Himachal Pradesh Tax on Entry of Go	oods into	
	Local Area Act, 2010? Explain and Elaborate.	(10)	
Q 4.	(a) Explain the necessity of CST Act.	(10)	
	(b) Why declarations in Form 'C', 'F', 'E-I' and 'E-II' are essential? Explain.	(10)	
Q 5.	(a) What is the rationale of levying tax under HP CGCR Act and AGT under HP	PGT	
	Act?	(10)	
	(b) Why the dealers engaged in bulk supplies under CGCR and AGT are authorized	zed? (10)	

Q 6.	(a) Don't you think that there is necessity of re-defining luxury under the Himachal	
	Pradesh tax on luxuries (in Hotels and Lodging Houses) Act, 1979? Explain and	1
	Elaborate.	(10)
	(b) Is Luxury Tax and VAT chargable on services provided by circuit houses and	
	luxury houses?	(10)
	Attention of the street street All question curp equal units.	
Q 7.	(a) Explain five requirements while inspecting business premises of a dealer?	(10)
	(b) Explain the necessity of conducting survey?	(10)
Q 8.	(a) Explain the procedure for writing of an arrear?	(10)
	(b) What is the difference between securities and sureties? Explain.	(10)
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