

**GOVERNMENT OF HIMCHAL PRADESH  
BOARD OF DEPARTMENTAL EXAMINATION**

**EXCISE AND TAXATION INSPECTOR**

**Paper No. 4**

**April/2011**

**Sale Tax law and allied Taxes**

**Time-3 Hrs.**

**MM=100**

Note: 1. Attempt any five questions. All question carry equal marks.

2. Relevant provision of Act and Rules must be 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 than 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? (10)
- (b) What is the distinction between daily collections register and demand collection 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 Goods 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? (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 Elaborate. (10)

(b) Is Luxury Tax and VAT chargeable on services provided by circuit houses and luxury houses? (10)

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)