

GOVERNMENT OF HIMACHAL PRADESH
BOARD OF DEPARTMENTAL EXAMINATION
EXCISE AND TAXATION INSPECTOR

April / 2012

Paper No. 4

Sales Tax Law and Practice

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 i) Why registration of a dealer is necessary to carry on the business?
Explain the procedure of registration. (10)
- ii) Why it is essential to obtain securities while granting registration?
Explain. (10)
- Q.2 i) Explain five major advantages of online declarations on Form VAT-
XXVI. (10)
- ii) With online declarations, is there necessity to have barriers? Explain. (10)
- Q.3 i) What is the necessity of CST Act? Explain. (10)
- ii) How the revenue collected in the CST is shared between Center and
States ? What is actual states share. (10)
- Q.4 i) What is the difference between invoice and tax invoice? Explain. (10)
- ii) Why issue of invoice is essential? Elaborate. (10)
- Q.5 i) Explain the deferred payment of tax scheme available to industrial
units in the state. (10)
- ii) Elaborate five entries from negative list and why negative list has
been introduced. (10)

- Q.6 i) Explain the concept of Entry Tax. (10)
ii) What is the importance of Schedule-I appended to Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010? (10)
- Q.7 i) Explain three major steps essential to expand tax base in the state. (10)
ii) Explain the role of survey and its significance. (10)
- Q.8 i) Explain five major points required to complete a detection report. (10)
ii) What are essential requirements for stock taking during inspection business. (10)
