## GOVERNMENT OF HIMACHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATIONS EXCISE AND TAXATION INSPECTORS

## April 2015

Time allowed 3 hours

Paper No. 4

Sales Tax Law and Practice

Maximum marks 100

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

Relevant provisions of Acts and rules must be quoted.

Only Bare Acts are allowed in the Examination hall.

## Q1. Define the following:

- I. Sale (CST ACT)
- II. Dealer (VAT ACT)
- III. Agent (VAT ACT)
- IV. Capital Goods (VAT ACT)
  - V. Mercantile Agent (Sale of Goods Act)
- VI. Reverse Input Tax (VAT ACT)
- VII. Goods (VAT ACT)
- VIII. Timber (VAT ACT)

(2.5x8 = 20 Marks)

Q2.(a) What is the purpose of establishing Check posts or Barriers. Should Check post or Barriers be abolished. Comment.

(10 Marks)

Q2. (b) What are the powers of an officers relating to Inspection of goods in transit, especially highlighting the concept of "mensrea".

(10 Marks)

Q3. Survey in an effective tool in regulating the activities of a dealer. Explain the manner of conducting an effective and proper survey.

(20 Marks)

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- Q4. Write short notes on:
  - I. Input Tax Credit.
  - II. Special Mode of Recovery.
  - III. Tax invoice and Retail Invoice.
  - IV. Sale and Agreement to Sell.

(4x5 = 20 Marks)

Q5.(a) What are the main ingredients of an Interstate sale. Can there be an interstate sale when the purchaser and seller are in located in the same State. Explain?

(12 Marks)

Q5.(b) What procedure is required to be followed under the CST ACT by a liquidator when a company is under liquidation.

(8 Marks)

Q6. What all accounts are required to be maintained by a dealer. Can a dealer maintain his records electronically. Please elaborate.

(20 Marks)

Q7. What do you understood by the "Expression Taxable Turnover". Explain in detail what may a registered dealer deduct from his gross turnover.

(20 Marks)

- Q8. Explain the following legal concepts as per the sale of Goods Act:
  - 1. Risk prima facie passes with property.
  - II. Property passes when intended to pass.
  - III. Existing or future Goods.
  - IV. Agreement to sell at valuation.
  - V. Sale by person not the owner.
  - VI. Right of stoppage in transit.
- VII. Buyer not bound to return rejected goods.
- VIII. Sale by sample.

 $(2.5 \times 8 = 20 Marks)$ 

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