

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION INSPECTORS
OF HIMACHAL PRADESH SESSION NOVEMBER, 2009**

PAPER-3 (LAW RELATING TO ALLIED TAXES)

- Note:- 1. Attempt any five questions. All questions carry equal marks.
2. Relevant provision of Act and rules must be quoted.
3. Only bare Acts are allowed inside examination Hall.**
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- Q.No.1 Define the following:-
- | | |
|------------------------------|--|
| a) Free Luggage allowance | b) Place of business |
| c) Scheduled Kilometers | d) Appropriate Govt. Treasury |
| e) Appropriate Assessing | f) Cable Television |
| g) Stamp under Ent. Duty Act | h) Luxury in a Hotel |
| i) Complimentary ticket | j) Touring cinema (10 x 2=20 marks) |
- Q.No.2 i) What is the procedure for registration of a prop. Of hotel? Elaborate?
(10 Marks)
- ii) Why securities are obtained? Explain the nature and duration of such securites?
(10 Marks)
- Q.No.3 Elaborate the procedure for detention and release of goods when ETI i/c of Check post is satisfied that person carrying the goods has evaded payment of Tax.
(20Marks)
- Q.No.4 (i) Elaborate the procedure for assessment of tax under H.P. Tax on luxuries (in Hotels and lodging Houses) Act 1979 **(15 Marks)**
- (ii) Define appropriate Assessing Authority under Luxury Tax Act. **(5 Marks)**
- Q.No.5 i) Elaborate the procedure for recovery of arrear under H.P. PGT Act.**(10 Marks)**
- ii) Explain five steps necessary to avoid tax due falling as arrear under H.P.PGT Act 1955. **(10 Marks)**
- Q.No.6 i) Elaborate the mode of determination of lump sum Entertainment Duty.
(10 Marks)
- ii) What steps will you recommend to increase revenue under Entertainment Duty Act?
(10 Marks)
- Q. No.7 i) What is the rational for levy of tax under AGT/ CGCR? Explain? **(10 Marks)**
- ii) Why persons are authorized u/s 4-A of H.P. Taxation on (Certain Goods Caried by Road Act 1999? Explain **(10 Marks)**
- Q.No.8 i) What five steps will you take to incese tax base under Allied Taxes?
(10 Marks)
- ii) What logical five steps will you take toensure speedy recovery of arrear under Allied Taxes?
(10 Marks)

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PAPER-4 (SALES TAX LAW AND PRACTICE)

Time Allowed- 3 Hours.

Maximum Marks: 100

- Note:-** 1. Attempt any five questions. All question carry equal marks.
2. Relevant provision of Act and Rules must be quoted.
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- Q.No.1 i) Why VAT had to be introduced in place of GST? Explain five merits of VAT
And five demerits of GST? **(10 Marks)**
ii) Do you agree that with the introduction of VAT, tax base on subsequent
transactions has broadened? Elaborate your view point. **(10 Marks)**
- Q.No.2 i) Why check posts are established? Explain at least three logical reasons for
Setting barrier/ check posts. **(6 Marks)**
ii) What are the advantages of physical checking of vehicles carrying goods for
sale? Explain at least three such advantages. **(6 Marks)**
iii) Why there is necessity to file decalarations? Elaborate at least five essential
ingredients of information to be recorded in declaration form. **(8 Marks)**
- Q.No.3 i) Explain and elaborate the essential details required to be filled in application
Form (VAT-1) for registration under H.P. VAT Act, 2005 **(8 Marks)**
ii) Why security is obtained? Explain the nature of security/ additional security
required under section-15 for registration? **(6 Marks)**
iii) When security/ additional security by a dealer becomes in solvent or dies or is
otherwise incapacitated or withdraws, what steps shoud:-
a) Registered dealer take immediately.
b) Assessing authority take to secure Government revenue interest. **(6 Marks)**
- Q.No.4 i) Elaborate the five essential ingradients to Tax invoice. What is the significance
Of tax invoice? **(8 Marks)**
ii) What entitles the dealer to claim ITC u/s -11 of H.P. VAT Act, 2005**(6 Marks)**
iii)Can ITC be claimed by filing duplicate copey of Tax invoice? If yes, elaborate
the process. **(6 Marks)**
- Q.No.5 i) Why delaer are required to be registered under H.P. VAT ACT?
ii) What type of account books dealers should maintain about day to day
transactions?
iii) Can accounts can be maintained electronically? If yes, elaborate in detail.
iv) Does cash memo issued electronically require signature of prop. Or authorized
person?