

**Government of Himachal Pradesh
Board of Departmental Examination**

Excise & Taxation Inspector

October, 2011

Paper No. 4 Sales Tax law and Allied Taxes

Time – 3 Hours

MM=100

- Note: 1. Attempt any five questions. All questions carry equal marks.
2. Relevant provisions of Act and Rules must be quoted.
3. Only bare Acts are allowed inside examination hall.

- Q.1 (a) Explain the procedure for e-registration of a dealer. 10
(b) Explain five major advantages of on-line facilities to traders. 10
- Q.2 (a) Explain five advantages of survey. 10
(b) Explain the procedure to submit case for writing off under Himachal Pradesh Value Added Tax Act. 10
- Q.3 (a) Why there is a single TIN number on registration certificate under HP VAT ACT, 2005 and CST Act, 1956? Explain. 10
(b) Why declarations in form 'C', 'F', 'E-I' & 'E-II' should be verified before their acceptance? Explain. 10
- Q.4(a) Elaborate five major steps to minimize arrears under HP PGT Act, 1955. 10
b) Explain the merits of lump-sum taxation under HP PGT Act. 10
- Q.5(a) Explain five precautions to taken care of by ETI before recommending cases for registration. 10
(b) What will be the role ETI when application for registration is received on - line Act. 10

- Q.6 (a) Explain the rationale behind levy of tax under the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999? **10**
- (b) Why the time limit has been prescribed to register a dealer authorised by notification? **10**
- Q.7 (a) Explain the basic concept of Entry Tax. **10**
- (b) What are Industrial Inputs? Are consumables and fuels Industrial Inputs? **10**
- Q.8 (a) Is Entertainment Tax leviable in the State? Explain in detail the position of levy of Entertainment Tax after March 31, 2011. **10**
- (b) Do multiplexes attract any Entertainment Tax? Explain in detail. **10**
