

**GOVERNMENT OF HIMACHAL PRADESH
BOARD OF DEPARTMENTAL EXAMINATION**

EXCISE AND TAXATION INSPECTOR

Paper No. 4.

October/2012

Sale Tax Law and Allied Taxes

Time-3Hrs.

MM=100

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

- Q 1. (a) Elaborate the procedure for registration under HP VAT Act and CST Act. (10)
(b) Explain at least six documents required for registration of partnership firm. (10)
- Q 2. (a) Elaborate the area where input tax credit is allowable. (10)
(b) Explain five major items where input tax credit is not claimable because of their inclusion in negative list. (10)
- Q 3. (a) Explain five major steps/area which can help in maximize the revenue. (10)
(b) Explain at least five critical steps to minimize tax evasion. (10)
- Q 4. (a) Explain five major benefits of computerization of various services in the (10)
(b) department. Explain five major steps to conduct inspection of a wholesale (10)
dealer.
- Q 5. (a) Why declarations in Form 'C' & 'F' are essential under CST Act? (10)
(b) Why goods of special importance in inter-state trade are an essential part of CST (10)
Act
- Q 6. (a) Explain the concept of Entry Tax and what is the necessity to levy Entry Tax? (10)
(b) Is ITC available under Entry Tax in the state? (10)
- Q 7. (a) Suggest five measures to minimize evasion of turnover. (10)
(b) Explain the particulars the tax invoice should contain. (10)
- Q 8. (a) Elaborate procedure for recovery of arrear under Land Revenue Act. (10)
(b) Explain the necessary stages of action for recovery of arrear before submitting (10)
cases for writing off.