

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF OTHER GAZETTED OFFICERS OF
HIMACHAL PRADESH SESSION, APRIL, 2008**

PAPER-3 (law of crime & Excise Law) E.T.O.s

**Time Allowed: 3 Hours
100**

Maximum Marks:

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

Q.No.1 Define the followings:-

- Primary evidence
- excise article
- Mens rea
- abatement
- .L-3,4& 5
- Excise officer
- permit
- public document
- denatured spirit
- unlawful assembly

Q.No.2 a) What are the licence which are granted on allotment by inviting applications.

b) What is criteria for granted such licences.

Q.No.3 Discuss the merits and demerits of newly adopted system of grant of retail sale

Licenses by way of allotment. What improvement, if any, can be brought in The existing system.

Q.No.4 What is the basis adopted for classification of EXCISE OFFICERS. What are Their powers.

Q.No.5 Discuss in detail the procedure for investigation under the Excise Act. How far

This procedure is similar to the procedure prescribed under the Criminal Procedure Code. Examine critically.

Q.No.6 Write short notes on the following:-

- Criminal conspiracy
- fortification of wine
- toilet Preparations
- Manufactured drug
- dying declaration

Q.No.7 Discuss in detail the changes in the provisions relating t the composition of Offences brought in after the year 2000 in the Excise Act. Comment on the Relevancy of these changes. Do you think there is more scope for making the Provisions more wide.

Q.No.8 What do you mean by " cognizable offences" , non compoundable offences" "non- bailable offences". Is there any Interrelation between these offences.

Q.No.9 Write brief notes on the following:-

- Theft and robbery
- Burden of proof

- Seizure and confiscation

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PAPER-4 (SALES TAX LAW/ LAW RELATING TO ALLIED TAXES.) E.T.O

**Time Allowed: 3 Hours.
100**

Maximum Marks:

Note:- a) Attempt any five questions.

b) All question carry equal marks.

c) Only Bare Acts are allowed inside the examination Hall.

d) Quote relevant provisions of the Act, Rules and notifications issued.

Q.No.1 (i) What is VAT? **(3 Marks)**

(ii) What are the advantages of VAT and which is the first State in the country
Who first implemented VAT? **(5 Marks)**

(iii) a) What is taxable quantum for various classes of dealers under the
Himachal

Pradesh Value Added Tax Act, 2005?

b) What proof is required to claim the input tax credit by the registered
dealer?

c) What are the goods which have been kept outside the VAT?

d) What are the conditions of availing Input Tax Credit on stock of goods
held

by a registered dealer?

e) In what circumstances Input Tax Credit once availed is reversed?

f) How may slabs of rate of tax under the H.P. Value Added Tax Act, 2005?
Quote the rate of tax of each slab?

g) Whether input tax credit is available to the dealer who has opted to pay
lump- sum tax?

h) Whether the concept of issue of Certificate in form R.M.I. for the purchase
of raw material at the concessional rate of 1% is available under H.P. Value
Added tax Act, 2005? **(9 Marks)**

iv) Explain the following:-

a) Input Tax.

b) Output Tax.

c) Input Tax Credit

d) Tax Invoice

e) Retail Invoice

f) Debit and Credit Note

Marks)

(3

Q.No.II (i) Explain the provisions of H.P. General Sales Tax (Deferred payment of Tax)
Scheme, 2005 and what are the salient features of the scheme? **(5 Marks)**

- (ii) What are the conditions for eligibility under this Scheme for a registered Dealer? **(5 Marks)**
- (iii) Whether this Scheme is still applicable? Is so, under what provisions of the Himachal Pradesh Value Added Tax Act, 2005? **(2 Marks)**

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- (iv) What are the rate of tax on the following goods:-
- (i) Petrol.
 - (ii) ATF.
 - (iii) Diseal.
 - (iv) Lime Stone.
 - (v) Lottery Tickets.
 - (vi) Timber
 - (vii) Arms and ammunitions.
 - (viii) Resin (Crude pine gum).
 - (ix) Khair, Eucalypts and popular trees when purchase from the growers with in the State.
 - (x) Imported Liquor and wines.
 - (xi) Indian Made Foreign Spirit and Beer.
 - (xii) Indian Made Wines.
 - (xiii) Mineral Water.
 - (xiv) Plastic footwear.
 - (xv) L.P.G.
 - (xvi) Cement** **(8 Marks)**

Q.No.III (i) Discuss in detail- Sales Tax incentives which have been notified by the E&T

Department t various type of industrial units in Himachal Pradesh under the Industrial Policy, 2004. **(12**

Marks)

- (ii) Explain as to whether the industrial units which was enjoying the sales tax Incentives before the introduction of H.P. Value Added Tax Act, 2005 will be Eligible for sales tax incentive for the remaining unexpired period. If so under Which provisions of law. **(6 Marks)**

- (iii) At what rate an industrial unit will be entitled to purchase from a registered Dealer the industrial input and packing materials under the H.P. Value Added Tax Act, 2005? **(1**

Marks)

- (iv) Whether the Input tax credit will be available if the tax collected on the Purchase of goods is used in the manufacture of goods declared tax free ? Quote the relevant provisions. **(1**

Marks)

Q.No.IV (i) What are the offences punishable under the Central Sales Tax Act, 1956 and

- In what offences penalties can be imposed in lieu of prosecution? **(5 Marks)**
(ii) Write short notes on the following not exceeding 100 words in each:-
a) Procedure of assessment under the H.P. Passenger and Goods Taxation Act, 1955.

(5

Marks)

- b) Purpose for use of declaration from 'C' **(5 Marks)**
© Procedure of determining lump Entertainment duty under the H.P. Entertainments Duty Rules, 1969 in respect of owner of cinema hall who opts for lump- sum payment of entertainment duty? **(5**

Marks)

-3-

Q. No.V (i) What is the Procedure for grant and cancellation of certificate of registration

Under the H.P. Passenger and Goods Taxation Act, 1955 and the rules Framed there under?

(10

Marks)

- (ii) Write the rate of tax/ duty on the following:-
(a) Passenger tax
(b) Surcharge on Passenger Tax
(c) Goods Tax
(d) Lump- Sum passenger tax on Educational Institution's big and mini buses.
(e) Rate of additional goods tax on yarn.
(f) Rate of entertainment duty for admission to television exhibition and for an aerial ropeway carrier.
(g) Rate of entertainment duty for admission in a cinema hall
(h) Rate of show tax per show in respect of cinemas located at the following places in A, B and C Category:-
(i) Shimla (ii) Mandi (iii) Dharamshala (iv) Solan (v) Sunder Nagar (vi) Nahan

(4

Marks)

- (ii) (a) Under which provision the government can exempt the owner of vehicle from the payment of tax under the Himachal Pradesh Passenger and Goods Taxation Act, 1955.
(b) Whether the exemption can be granted from the payment of additional goods tax? If so, quote the relevant provision of the Act?
© Give details of vehicles which have been exempted from the payment of tax under the Himachal Pradesh Passenger and Goods Taxation Act, 1955. **(6 Marks)**

Q.No.VI (i) Explain the procedure of assessment and re- assessment under the Himachal

Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and the

Rules framed there under.

(10

Marks)

Luxury (ii) Explain the procedure of grant of certificate of Deferred payment of Tax to the Proprietor of the Hotel under the Himachal Pradesh Tax on Luxuries (in Hotel and Lodging Houses) Scheme **(10 Marks)**

Q.No.VII What in your opinion the essential steps that a successful Taxation Officer Should undertake to curb tax evasion and maximize revenue Collection, Without causing undue harassment to the dealers? **(20 Marks)**

Q.No.VIII (A) Write short notes on the following not exceeding 50 words on each:-
(i) Declared goods.
(ii) Special Mode of recovery.
(iii) Offences and penalties under the H.P. Entertainments Duty At,1968.
(iv) What are the common methods of evasion of tax by the unscrupulous dealer under the Sales Tax Law?
(v) Procedure of auction of detained goods under the Sales Tax Law. **(8 Marks)**

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(B) (i) Explain the Appeal and Revision provisions under the H.P. Value Added Tax Act, 2005. **(4 Marks)**

(ii) Write the rate of tax under the Central Sales Tax Act, 1956:-
(a) Electronic Goods: Without C Form
(b) Maize: without C Form
(c) Hosiery Goods : Without C Form
(d) L.P.G. without 'C' form
(e) Tea: Without 'C' form'
(f) Iron and Steel: without 'C' form. **(3 Marks)**

(iii) Dealer 'A' dispatched goods (i.e. Tea) to his branch office in Punjab On branch transfer basis during May,2004 but did not furnish the Declaration in Form 'F' as a proof of transfer of goods in the course Of inter- State trade. The value of such goods is Rs. 15000?- How, Being Assessing Authority you will assess such dealer under the Central Sales tax Act, 1956? **(5 Marks)**