

H.P BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION OFFICERS.
(SESSION APRIL-2016)

Paper No. 4

Maximum Marks:-100

(Sales Tax Law and Allied Taxes)

Time allowed:-3 Hours.

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

Q. 1(a) Write in detail :-

- (i) Goods that can be purchased against C forms.
(ii) Goods those are not eligible to be purchased on the strength of C forms.

4X2=8

(b) Write in brief:-

- (i) Rectification of Statutory Forms.
(ii) Can 'C' forms be issued for rejected goods? Why?
(iii) Transit Sale.
(iv) Essential requirements for Inter State Sale.

3X4=12

(8+12=20)

Q.2

- (i) What do you understand by penalty as per VAT Act? Why and when should penalty be imposed and role of "Mens Rea" in imposition of penalty.
(ii) Examine critically Section 34 of the HP VAT Act, 2005 with regard to inspection of goods in transit.

10X2=20

Q.3 What are the pros and cons of the Entry Tax? Should Entry Tax be abolished? Support your view point with reasons, State the position of Entry Tax with regard to traders, works contractors and manufacturers, processors, conversesists and job workers.

8+6+6=20

Q.4

- (i) What is the procedure of payment of tax and returns of payment of entertainment tax (Cinematograph Shows)?

(ii) Write a note on superintendence and control of the administration under Entertainments Tax (Cinematograph Shows) Act.

(iii) Elucidate the power of the Govt. to make rules under Entertainments Duty Act.

6+6+8=20

Q.5

(i) What is the procedure of issue, amendment and cancellation of a registration certificate under Tax on Luxuries Act?

(ii) Write in brief about deferred payment of luxury tax scheme.

8+12=20

Q.6

(i) Elaborate and justify the establishment of check-posts or barriers and inspection of goods in transit in PGT Act.

(ii) How tax can be recovered in case of evasion or refusal to pay? Also mention penalty provisions in such cases as per Act *ibid*.

10+10=20

Q.7 Write notes on the following:-

(i) Priority Tourism Unit.

(ii) Maintenance of accounts and submission of returns (CGCR Act)

(iii) Plural Tickets and Complimentary tickets (ED Act).

(iv) Manner of service of notice (PGT Act)

(v) Tax deduction from the bills or invoices of the works contractors etc.

5X4=20

Q.8

(i) What are the provisions of security as per Motor Spirit Act?

(ii) Procedure of payment of tax and returns as per Act, *ibid*.

(iii) Procedure of appeal and revision as per Act, *ibid*.

7+7+6=20