

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

Paper No.3

Law Relating to Allied Taxes

Maximum Marks:-100

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 Define the following:-

- (i) Additional Goods Tax (PGT Act)
- (ii) Uniform and Insignia (PGT Act)
- (iii) Prestigious Tourism Unit (Luxuries Act)
- (iv) Certificate of payment of luxury tax.
- (v) Delegations (E. T. Act)
- (vi) Transfer of seat (E.D. Act)
- (vii) Refund (CGCR Act.)
- (viii) Rate of tax (CGCR Act)
- (ix) Exempted services RTI Act.
- (x) Objective of the RTI Act.

10X2=20

Q.2 Suggest the measures to increase the revenue of luxury tax. Should home stays be continued? State the procedure of mode of availing benefit of making deferred payment of luxury tax and issue of deferment certificate.

6+4+10=20

Q.3

- (i) How request of information under RTI Act is disposed of, elucidate.
- (ii) Critically examine exemption from disclosure of information under RTI Act.
- (iii) Examine powers and functions of information commissioner.

7+7+6=20

Q.4

- (i) Explain in detail the manner of service of notice in HP PGT Act.
- (ii) Explain the procedure of collection of the tax by the authorized person under the HP PGT Act.

10+10=20

Q.5

- (i) Explain the procedure of payment and recovery of tax in CGCR Act.
- (ii) Critically examine validation and exemption in CGCR Act.

10+10=20

Q.5.

- (i) Describe the procedure of payment of tax and returns as per Entertainments Tax Act ?
- (ii) Explain the procedure of refunds, remissions and exemptions in the Act, ibid.

10+10=20

Q.7

- (i) What is the procedure of power to make rules in Entertainments Duty Act.
- (ii) Mention the mode of determination of lump-sum Entertainment duty.

10+10=20

Q.3. Write note on the following:-

- (i) Plural tickets and complimentary tickets (ED Act).
- (ii) Audit of Assessment (PGT Act).
- (iii) Summary rejection (CGCR Act)
- (iv) Deposit of security by the proprietor (ET Act)
- (v) Lump- sum by way of composition (Tax on Luxuries Act)

5X 4=20