

**HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS**  
**DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION INSPECTORS**  
**APRIL 2016**

**Paper No. 4 Sale Tax Law and Practices**

**Time Allowed : 3 hours**

**Maximum marks : 100**

**Note:** i) Attempt any five questions. All questions carry equal marks  
ii) Relevant provisions of the Act and Rules must be quoted.  
iii) Only bare Acts and Rules are allowed inside the examination hall.

**Q. No.1** Define and explain the following:

- i) Sale (CST Act)
- ii) Business (CST Act)
- iii) Dealer (VAT Act)
- iv) Turnover (VAT Act)

**4x5 (20)**

**Q. No. 2.** Explain as per "Sale of Goods Act":

- i) Sale and "agreement to sale"
- ii) Contract of sale
- iii) Ascertainment of price
- iv) Stipulations as to time
- v) Condition and warranty
- vi) Implied undertaking as to title
- vii) Sale by description
- viii) Sale by Sample

**8x2.5 (20)**

**Q. No 3.** Discuss in detail the law and practice relating to:

- a) Ascertained Goods as per the Sale of Goods Act; and
- b) Unascertained Goods as per the Sale of Goods Act

**(10)**

**(10)**

**Q. No. 4 (a)** Elaborately explain the "Principles of determining when a sale or purchase of goods takes place in the course of interstate trade or commerce or outside a state or in the course of import or export" under the CST Act and Rules framed there under.

**(b)** Discuss the "Liability to tax" on interstate sales under the CST Act.

**(15)**

**(05)**

**Q. No. 5** Explain in details relating to the law of "Determination of turnover under the CST Act and rules framed there under. Support with examples and important authorities of the various courts in this behalf.

**(20)**

P.T.O

**Q. No. 6** Discuss the law relating to "Works Contract" as per H.P. General Sales Tax Act, 1968 in detail. Cite at least four authorities of the Supreme Court of India which deal with different facets of the basic principles of works contracts as deemed sales. (20)

**Q. No. 7 (a)** Explain the basic features of the law and practice relating of conducting of survey by an ETI in his circle as per the H.P. General Sales Tax Act. What amendments in this law have been effected in this area after the introduction of HP VAT Act? (10)

**(b)** How is the checking of the business premises and transport companies conducted? Explain in detail. (10)

**Q. No 8** Write Short notes on the following:

i) Inspection of goods in transit

ii) Registration of the dealers under the HPGST and CST Acts

iii) Duties of an ETI in various capacities i.e. in the circle and on the barriers.

iv) Appellate and Revisional legal Framework

4x5 (20)

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