

**H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS
(SESSION APRIL-2017)**

Paper No. 3

Maximum Marks:- 100

Law Relating to Allied Taxes.

Time allowed:- 3 Hours

- Note:-
1. **Attempt a total of five questions. Question No. 1 and 8 are compulsory.**
 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 Answer the following:-

- i. Can Manager of a Cinema House be called a " proprietor" under the Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1969 ? Cite the relevant provisions to substantiate your answer.
- ii. Can Manager of a Hotel be called a " proprietor" under the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979? Cite the relevant provisions to substantiate your answer.
- iii. Can a trailer attached to any transport vehicle, which is mechanically propelled and adapted for use upon roads be called a " motor vehicle" under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions to substantiate your answer.
- iv. What does a barrier or check-post imply under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 ? Explain citing relevant provision
- v. Can a chassis attached to any mechanically propelled and adapted for use upon roads be called a " mechanical vehicle" under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 ? Explain citing relevant provision?

5x4 =20

Q. 2 (a) Explain the procedure for collection of tax by a person selling or causing or authorizing to cause dispatch or receipt of goods for carriage by road under the following Acts :-

- i. The Himachal Pradesh Passenger & Goods Taxation Act, 1955

- ii. The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999

5+5=10

(b) Explain the procedure for assessment under any two of the following Acts:-

- i. The Himachal Pradesh Passenger & Goods Taxation Act, 1955
- ii. The H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979
- iii. The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999

5+5 =20

Q. 3 Answer the following with reference to Right to Information Act, 2005

- a) Who can file Appeal under the Act ?
- b) List out the organizations exempted under the Act ?
- c) What are the provisions for Penalties under the Act ?
- d) Detail the fee structure for seeking information and inspection of record under the Act
- e) Detail the procedure for filing appeal before the Appellate Authority under the Act

5x4 =20

Q. 4 Provide the details of the law and procedure for appeal and revision under the following Acts:-

- i. The Himachal Pradesh Passenger & Goods Taxation Act, 1955
- ii. The H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979
- iii. The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999
- iv. The Himachal Pradesh Entertainment Duty Act, 1968

4x5=20

Q.. 5 i. Provide the details of the law and procedure for conducting inspection of goods in transit under the provisions of The Himachal Pradesh Passenger & Goods Taxation Act, 1955.

ii. How is the turnover of a Hotel under timeshare agreement worked out?

iii. What are the circumstances in which a vehicle can be detained under The Himachal Pradesh Passenger & Goods Taxation Act, 1955. Cite the relevant provisions also.

8+8+4=20

Q.6

- i. What would be the lump-sum tax required to be paid by a 12 seater passenger vehicle for the year 2017-18 under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions also.
- ii. What would be the lumpsum tax required to be paid by a a goods vehicle having loading capacity of 25 quintals for the year 2017-18 under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions also.
- iii. Shyam is running a banquet hall. Whether he is required to pay tax under the Himachal Pradesh Entertainment Duty Act, 1968 or the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979? If he has collected Rs 1 lac on account of rental of the banquet hall for a tax period, then what would be his tax liability for that tax period.
- iv. Who is competent to grant exemption under the Himachal Pradesh Entertainment Duty Act, 1968? Under what provision of law such an exemption can be granted?

4x5=20

Q.No. 7

- i. When is it accepted that “ notice has been served ” under the provisions of The H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979 ?
- ii. Who can seize the records of accounts, registers or documents of the proprietor of a Hotel and under what circumstances can such record be seized.
- iii. Under what circumstances does a tent qualify to be called a “Hotel” attracting levy of Tax under the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979
- iv. Provide the details of the law and procedure for collecting tax on lumpsum basis from proprietor of a Hotel under the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979
- v. Explain the logic involved in granting incentive to a proprietor of a hotel with Deferment of tax scheme. Explain the procedure for issue of deferment certificate under the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979

5x4=20

Q. 8

- i. How much tax under The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 is required to be collected on transportation of 500 boxes of apple weighing 20 kg each. The distance travelled in the State of H.P. is 300 Km.
- ii. How much Additional Goods Tax under The Himachal Pradesh Passenger & Goods Taxation Act, 1955 is required to be collected on transportation of 16 Tonnes of CTD iron bars? The distance travelled in the State of H.P. is 150 Km.
- iii. 50 complimentary tickets were issued to people for watching an IPL match from the pavilion of the Dharamshala Cricket Stadium. The value of one ticket for the pavilion is Rs 5,000. What is the entertainment duty required to be collected against the 50 complimentary tickets.
- iv. What is the prevailing rate of Luxury Tax ?
- v. What is the prevailing rate of entertainment duty on the payment for admission to an aerial ropeway carrier in the State of H.P.?
- vi. What is the prevailing rate of entertainment duty on the payment for admission to an IPL cricket match in the State of H.P.?
- vii. Specify the Receipt head under which the Fees/Charges received under the RTI Act are required to be deposited.
- viii. What is the rate of tax on tobacco under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 ?
- ix. What is the rate of additional goods tax on fly ash under the Himachal Pradesh Passenger & Goods Taxation Act, 1955?
- x. What is the amount of lumpsum passenger tax required to be paid by a School Mini Bus per annum?

$$4+4+4+1+1+1+1+1+1+1+1=20$$