

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

Paper No.4

Maximum Marks:-100

Sales Tax Law and Practice

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 and explain the following:-

- (a) Maintenance of accounts (CST Act).
- (b) Appellate Authority (CST Act)
- (c) Application for revision (VAT Act)
- (iv) Mercantile agent.
- (v) Electronic maintenance of record.

(5 X 4 = 20)

Q.2 (a) What are the different kinds of Registration under the HP VAT Act?

(b) What are the essential points which should be borne in mind while recommending a case for registration of a dealer?

(10+10=20)

Q.3 Is the establishment of Check Posts/ Barriers relevant when the goods are being declared on-line, e - declaration? Should the goods be checked in transit?

(10+10=20)

Q.4 (a) Why certain Goods of Special importance are enshrined under CST Act? What is the rate applicable on such goods?

(b) Explain the purchases where no ITC can be claimed under HP VAT Act, 2005?

(10+10=20)

Q.5 Discuss salient features of HP Tax on Entry of Goods into Local Area Act and significance of this tax in the revenue growth of the State. What has been the impact of this tax so far and what is the future of Entry Tax?

(10+10=20)

Q.6. Describe in detail various IT services under VAT Act/ CST being offered to the dealers. What is the impact of computerization on the revenue collection ?

(10+10= 20)

Q.7 Explain the followings :-

- (a) Commission agent.
- (b) Consignment agent.
- (c) C & F agent.
- (d) Debit Note.
- (e) Credit Note.

(5 X4= 20)

Q.8. Write notes on the followings as per "Sales of Goods Act, 1930"?

- (a) Sale and agreement to sell.
- (b) Implied conditions as to quality of fitness.
- (c) Rules as to delivery.
- (d) Auction Sale.
- (e) Effect of sub sale or pledge by buyer.

(5 X4= 20)

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