

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

Paper No. 3 Law relating to Allied Taxes

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 the following:
i) Fare or Freight ii) Motor Vehicle iii) Hotel iv) Time –share
agreement v) Remissions (E.T. Act) vi) Cable-television (E.D. Act)
vii) Duly authorized person to collect tax (CGCR Act) viii) Additional
Goods Tax ix) Road Infrastructure (Tolls Act) x) Lessee (Tolls Act)
10x2 (20 Marks)

Q. No. 2. How would you register a proprietor of a Hotel under the H.P. Luxury Tax Act and what kind of securities he needs to furnish in order to get registered under the Act (ibid)? Also explain in detail as to how the registration certificate under the Act (ibid) will be issued, amended or cancelled?
(20 Marks)

Q. No 3. a) Discuss the law relating to "assessment and re-assessment of tax and surcharge" under the H.P. P.G.T. Act, 1955 *in detail*. **(10Marks)**
b) Explain the law and procedure relating to "impounding of a document and detention of a vehicle" under the H.P.P.G.T Act. Comment ^{on} the efficacy of the law in the context of tax compliance in the Department.
(10Marks)

Q. No. 4 a) Explain the "substantive and machinery law relating to collection of tax by a person selling or causing or authorizing to cause dispatch of goods for carriage by road" in detail. **(10Marks)**
b) Dwell upon the procedure for 'detention of goods and disposal of goods' as per C.G.C.R. Act. **(10Marks)**.

Q. No. 5 What is the law on exigibility to tax on public cinema shows? ^{Are any exemptions allowed?} How would you assess such 'Cinema shows tax'? What is the procedure to inspect the places where cinematograph shows are held? What are the various penalties which are imposed for various violations and commission of offences under the Entertainment Tax Act and how such offences may be compounded ?
(20 Marks)

P.T.O.

- Q. No. 6** a) Explain the law regarding 'duty on payments for admission to entertainments' and complimentary tickets. How is the collection of 'entertainment duty' done under the Entertainment duty Act?. (10Marks)
- b) Also discuss the legal provisions with reference to various kinds of tickets for admission to an entertainment. What is the procedure in the case of defacement & destruction of stamps? Elaborate. (10Marks)
- Q. No. 7** Discuss in detail the 'Mode of Determination and payment of tax in lump sum' as per the Machinery law framed under the H.P.P.G.T. Act, 1955. (20 Marks)
- Q. No 8** Dwell upon the law regarding filing of Appeals and Revisions under the H.P. Tax on Luxuries (In Hotels & Lodging Houses) Act, 1979 with rules framed there under in detail. (20 Marks)

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