

**GOVERNMENT OF HIMACHAL PRADESH
BOARD OF DEPARTMENTAL EXAMINATIONS
EXCISE AND TAXATION INSPECTORS**

October, 2016

Time allowed 3 hours

Paper No. 4

Sales Tax Law and practice

Maximum marks 100

Note: Attempt any five questions. All questions carry equal marks.

Relevant provisions of Acts and rules must be quoted.

Only Bare Acts are allowed in the Examination hall.

Q. 1. Define the following:

- | | |
|---------------------------|---------------------|
| I. Specific Goods | (Sale of Goods Act) |
| II. Insolvent | (Sale of Goods Act) |
| III. Capital Goods | (VAT Act) |
| IV. Receipt | (VAT Act) |
| V. Small works contractor | (VAT Act) |
| VI. Goods | (CST Act) |
| VII. Sale price | (CST Act) |
| VIII. Works contract | (CST Act) |
| IX. Authorised Officer | (CST Act) |
| X. Business | (CST Act) |

(2x10=20Marks)

Q. 2. Explain the following:

- I. Sale not generally rescinded by lien or stoppage in transit.
- II. Unpaid sellers right
- III. Seller or buyer in possession after sale
- IV. Effect of sub-sale or pledge by buyer
- V. Payment and delivery are concurrent conditions

(5x4=20Marks)

Q. 3. Explain in detail the provision relating to business by a casual dealer and the procedure regulating the same?

(20Marks)

Q.4. Write notes on:

- I. Turnover
- II. Debit Note and Credit Note
- III. Deemed assessment

(5+5+10=20Marks)

Q.5. Explain the following:

- I. Hire purchase and instalment purchase
- II. Transfer of right to use
- III. Distinction between commission agent, consignment agent and C & F agent.
- IV. Distinction between contract of sale and contract of agency

(4x5=20Marks)

Q.6. Explain in detail the provisions and procedure regulating sanctioning of refunds under HP VAT Act, 2005.

(20Marks)

Q. 7. (a) What are the different kinds of Registrations under HP VAT Act?

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

(2x10=20Marks)

Q.8. What are the main ingredients of stock transfer under the CST Act. When and in what conditions a stock transfer claim can be treated as inter-state sale. Give reasons along with illustrations in support of your answer.

(20Marks)