

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

Paper No. 4 Sale Tax Law and 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 a)** Who and what is liable to be registered under the H.P. passenger and Goods Taxation Act, 1955? Discuss in detail the substantive and machinery provisions regarding 'grant of registration certificates including furnishing of securities etc' under the HPPGT Act 1955. **(10 Marks)**
- b)** Dwell upon the various 'regulatory and penaltative powers of the persons appointed under the HPPGT Act to perform duties' in order to administer the violations of various provisions of the Act (ibid) **(10 Marks)**
- Q. No. 2 a)** Elaborate the machinery law relating to 'grant suspension, cancellation and restoration of a license under the H.P. Motor Spirit (Taxation of Sales) Act 1968'. What are the powers to impose penalty etc, in order to prevent evasion under the Act (ibid)? **(10 Marks)**
- b)** How do you tackle the unlawful transactions under the MST Act? Highlight the substantive law relating to investigation of offences, searches and seizures, arrests and issuance of warrants etc under the HP Motor Spirit (Taxation of Sales) Act. **(10 Marks)**
- Q. No 3. a)** What is the law relating to levy, assessment, refund and remission under the H.P. Entertainments Tax (Cinematography shows) Act, 1968? Also explain the procedure as to how inspection of a place where cinematograph show is being held conducted. **(10 Marks)**
- b)** Discuss in detail the legal regime pertaining to imposing of penalties on acts, omissions and offences under the Entertainment Tax (Cinematograph shows) Act. Who will compound the offences under the Act (ibid) and how? **(10Marks)**

P.T.O.

Q. No. 4 a) Explain the provisions relating to levy of 'entertainment duty including the method of levy' as per the H.P. Entertainment Duty Act, 1968. **(10Marks)**

b) What is the power to detain video cassette recorders etc under the Act (ibid)? Discuss the powers to impose penalties for commission of offences as well as for 'composition of the offences' under the Act (ibid). **(10Marks)**

Q. No5. Write analytical Notes on the following:

(a) Liability to tax on interstate sales

(b) Burden of proof in case of transfer of goods otherwise than by way of sale.

(c) Registration of dealers under CST Act

(d) Penalties under the CST Act.

5x4 (20 Marks)

Q. No 6. a) Discuss the substantive and machinery provisions relating to 'Assessment of Tax' under the HPGST Act in detail. **(15 Marks)**

b) Also elaborate the law relating to 'Re assessment of tax' under the Act (ibid) **(5 Marks)**

Q. No. 7 Elucidate the machinery provisions relating to 'determination of lump sum entertainment duty' under the mandate of the HP Entertainment Duty Act. **(20 Marks)**

Q. No. 8 a) Explain in detail the law (both substantive and procedural) relating to inspection of vehicles carrying goods for sale on the multipurpose barriers of the state as per provision of the HPGST Act with special emphasis on 'proper and genuine documents' and 'attempt to evade tax' **(15 Marks)**

b) Draw the distinction between the present position under the HP VAT Act and that of the HPGST Act vis-à-vis inspection of 'goods in transit' on the interstate multipurpose barriers by the Excise and Taxation Department. **(5 Marks)**