

Government of Himachal Pradesh
Board of Departmental Examinations
Excise and Taxation Officers (April-2017)

Paper No.4

Maximum Marks:-100

Sales Tax Law and Allied Taxes

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. Explain the followings :-

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|---|----|
| (i) Goods rejected and goods returned. | 4. |
| (ii) Form R (CST Act). | 4. |
| (iii) E-II Sales. | 4. |
| (iv) Sales in transit. | 4. |
| (v) Proof of export that AA should demand in case of Special Economic Zones (SEZ) | 4. |

(4 X5=20)

Q-2. (a) Critically discuss the "Method of determination of lumpsum Entertainment duty under the H. P. Entertainment Duty Act and Rules framed there under". (10)

(b) Highlight procedure relating to "refunds and exemptions in accordance with the law framed under the HP Entertainment Duty Act. (10)

(10+10=20)

Q-3 (a) What is the law on "Collection of tax by the authorized person and how is it executed by the department under the CGCR Act? explain. (10)

(b) Explain as to how "Additional Goods Tax' is recovered under the HP PGT Act, Give details. (10)

(10+10=20)

Q-4.(a) Explain the impact of Home Stay Scheme on:-

(i) Expansion of tourist base in the State.

(ii) Overall revenue collection under Luxury Tax Act (10)

(b) Define the following:-

(i) D T H

(ii) Admission to an Entertainment house.

(iii) Cable Television

(iv) Entertainment

(v) Payment of admission (Entertainment Tax). (2X5=10)

(10+10=20)

Q-5 What are the records that the registered dealer must maintain in order to comply with the provisions of the laws pertain to ITC? What are the conditions for the availment of ITC? State where ITC is not admissible.

(10+5+5=20)

Q-6. What is best Judgement Assessment under the HP VAT Act, 2005 ? What principles should be kept in mind while framing best Judgement Assessment? (10+10=20)

Q-7. Explain in detail the provisions for deduction of tax from bill/invoice of work contractors provided under the HP VAT Act and Rules? (20)

Q-8(a) What procedure is required to be adopted for declaration of arrears recoverable under HP Land Revenue Act? (10)

(b) What are the processes available for recovery of arrears under the Land Revenue Act? (10)

(10+10=20)

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