

BOARD OF DEPARTMENTAL EXAMINATION FOR E.T.I's
DECEMBER, 2017
PAPER 3 (LAW RELATING TO ALLIED TAXES)

TIME ALLOWED - 3 HOURS

MAXIMUM MARKS -100

- NOTE: 1) Attempt any five questions.
2) Relevant provisions of the Act and Rules must be quoted.
3) Only Bare Acts are allowed inside the Examination Hall.

Q.No.1. Define the following:-

- i) Touring Cinema; ii) Aerial Ropeway; iii) Fare or Freight;
- iv) Scheduled Kilometers; v) Luxury provided in a Hotel; vi) Hotel;
- vii) Distance covered or being covered; and viii) Taxing Authority.

(8 x 2 =20 Marks)

Q.No.2. a) Explain and elucidate the 'machinary provisions' relating to collection of tax lay a person selling, causing or authorising to cause dispatch of goods for carriage by road. Is it feasible to levy and collect this tax by way of lump sum? Give your views. (10 Marks)

b) Highlight the procedure mandated for the payment and recovery of the certain goods carried by road tax'. (10 Marks)

Q.No.3. a) How would you recover the 'certain goods carried by road tax' in case someone exigible to this tax refuses to pay tax or evades the tax ? (15 Marks)

b) Furnish your views and suggestions as to how CGCR tax can be collected by the ETD on abolition of MP Barriers/check posts. (5 Marks)

Q.No.4. (a) Explain the Law relating to 'registration of authorised persons', scrutiny of returns and assessment alongwith 'audit of assessment' under the 'certain Goods Carried by Road Tax Act'. (10 Marks)

(b) Write critical Notes on the following:

i) Filing of Memorandum of Appeal;
and

ii) Invocation of 'Revisional Powers' under the 'certain Goods Carried By Road Tax Act'. (10 Marks)

Q.No.5. (a) Elaborate the substantive and procedural law relating to registration, payment of tax and submissions of returns under the H.P.Tax on Luxuries (In Hotels and Lodging Houses) Act,1979. (10 Marks)

(b) Explain in detail the 'law and procedure meant for assessment of luxury tax'. (10 Marks)

Q.No.6. (a) Discuss the substantive and machinary provisions relating to registration of Vehicle owners, furnishing of securities, assessment of tax and surcharge under the HPPGT Act. (15 Marks)

(b) Describe briefly the law relating to re-assessment of tax and payment of interest under the HPPGT Act. (5 Marks)

Q.No.7. Dwell upon the 'law and procedure' pertaining to 'payment of tax and filing of returns alongwith assessment thereof under the H.P.Entertainment Tax (Cinematograph shows) Act, 1968. Also explain the powers and procedure to impose penalties for pecumary irregularities and offences committed under the Act (ibid). (20 Marks)

Q.No.8. (a) Explain the law relating to 'Duty on payments for admission to entertainments' under the H.P. Entertainments Duty Act,1968. (5 Marks)

(b) Discuss in detail the 'law and procedure regarding the mode of determination of lump sum entertainment duty' under the aforementioned Act (ibid). (15 Marks)