

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION OFFICERS
NOVEMBER, 2017

DEC

Paper No. 4 Sales 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.
ii) Only Bare Acts and Rules are allowed inside the examination hall.

Q. No. 1 Define the following:-

1. Business	(PGT Act)
2. Agent	-do-
3. Scheduled Kilometers	-do-
4. Company	(CST Act)
5. Sales Tax Law	-do-
6. Sales Price	-do-
7. Dealer	(VAT Act)
8. Appropriate State	(CST Act)
9. Television Exhibition	(Entertainment Duty Act)
10. Cable Television	(Entertainment Duty Act)

2x10=20 Marks

Q. No. 2 Indirect Tax reform has evolved from General Sales Tax to Value Added Tax and now to Goods and Services Tax. Explain in detail the advantages of the GST over the previous two Acts.

20 Marks

Q No. 3 Explain in detail the procedure prescribed for Levy and Payment of Entry Tax on online Commerce.

20 Marks

Q No. 4 Write short notes on the following:-

- i. E-I and E-II Sales
- ii. Credit Note and Debit Note
- iii. Burden of proof in case of transfer of goods otherwise than by way of sale
- iv. Principles determining interstate transaction

5x4=20 Marks

Q No. 5 What do you understand by Deemed Assessment. Describe in detail the salient features of Deemed Assessment Scheme.

20 Marks

Q No. 6 Explain in detail the provision regarding collection of tax by authorized persons, scrutiny of returns and assessments of account and audit of assessment of additional goods tax.

20 Marks

Q No. 7 What are lump-sum tax rates for different classes of Goods and Passenger Vehicles under the HPPGT Act 1957. What is the Payment schedule and procedure for making payment of tax.

20 Marks

Q. No. 8 Describe in detail the mode of determination of lump-sum entertainment Duty under the said Act and rules.

20 Marks