

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION**  
**INSPECTORS( ~~AST~~ <sup>20</sup> )**  
**(SESSION-DEC,2018)**

**Paper No.-3.**

**MM:-100**

**Law Relating to Allied Taxes**

**Time Allowed : 3 Hrs**

**Note: 1) Attempt any five question**

1. Relevant position of the Acts & Rules must be quoted.
2. Only Bare Acts & Rules are allowed inside the examination hall.

- Q. 1    a)    What is third party information under RTI Act 2005. Describe the circumstances under which an information can be divide to an applicant?
- b)    Explain about obligation of public authoris under RTI Act?
- c)    Exemption from disclosure of information under RTI Act ?
- d)    Provisions relating to appeal under RTI Act.

(5X4=20)

- Q. 2    Describe law & Procedure pertaining t payment to tax and filing of returns alongwith assessment thereof under the H.P. (CGCR) Act 1999. Also, Expose the powers & procedure to impose penalties for pecuniary irregularities & offences committed under the Act ibid.

(20)

- Q. 3    Explain the following:

- 1)    Procedure for conducting inspection of passenger & goods vehicles in transit under the Provision of HPPGT Act, 1955. (7)
- 2)    The provisions for detaining vehicles under HPPGT Act 1955. (7)
- 3)    Disposal of cases detected during road checking under HPPGT Act, 1955. (6)

(20)

- Q. 4    Answer the following with reference to RTI Act 2005.

- a)    who can file appeal under the Act ?
- b)    List out the organizations exempted under the Act ?
- c)    What are the provision for penalties under the Act ?

- d) Detail procedure for filing appeal before the appellate Authority under the Act ?

(5X4=20)

- Q. 5.
- 1) Highlight the procedure mandated for the payment & recovery of certain goods carried by Road Tax Act.
  - 2) Explain the scope of evasion of AGT & CGCR after digitization of payments.
  - 3) Write about invocation of revisional powers under the CGCR Act 1999.
  - 4) Describe briefly the law relating to re-assessment of tax & surcharge under HPPGT Act.

(5X4=20)

- Q. 6
- 1) Describe in details the procedure for assessment of a contract carriage vehicle under the HPPGT Act 1955.
  - 2) Specify the lump-sum rates of tax under HPPGT Act 1955 for various passenger & goods vehicles.
  - 3) List out the rates of CGCR on different commodities.
  - 4) AGT is a part of HPPGT Act, 1955 : cite suitable provisions for assessment of dealer.

(5X4=20)

- Q. 7 Write in detail about the following:

- 1) Liability of registration under HPPGT Act, 1955
- 2) Liability of registration under HPCGCR Act, 1955
- 3) Amendment & Cancellation of R-C under HPPGT Act, 1955.
- 4) Process of refund of excess tax under HPPGT Act & CGCR Act 1999.

(5x4=20)

- Q. 8 Comment on the following:

- 1) Grant of NOC under HPPGT Act.
- 2) PGT-20.
- 3) Service of notice under HPCGCR Act 1999.
- 4) Detection & Disposal of Goods under CGCR Act.
- 5) Documents to accompany appeal under RTI Act, 2005.

(5X4=20)