

**HIMACHAL BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION
INSPECTORS (ASTFO)**

SESSION DECEMBER, 2018

Paper No. 4

Sale Tax Law and Practice

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.**

- Q1. (a) What are the provisions related to Inter State and Intra State E-Way Bill under the HPGST Act, 2017.
(b) Compare and contrast the E-Way Bill system with ST-XXVI A system prevalent under HPVAT Act, 2005.

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- Q2. (a) Define Works Contract.
(b) What is the principle of taxation of Works Contract under GST?
(c) How does it differ from the position under HPVAT Act?
(d) Whether in your view the same is better taxed under GST or VAT. Give reasons in support of your answer.

7+7+6=20

Q3. Define the following:-

1. Turnover in State (GST)
2. Reverse Charge
3. Continuous supply of services
4. Business
5. Aggregate Turnover
6. Input Service Distributor
7. Continuous Journey
8. Continuous supply of services
9. Mercantile agent
10. Documents of title to goods

2x10=20

Q4. What do you understand by the term online information and database access or retrieval services (OIDAR)? What special provisions are applicable to such services?

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Q5. Explain composite supply and mixed supply. What is the principle for taxation of such supplies? Give illustrations in support of your answer.

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Q6. Write short notes on any four:-

- (a) Implied conditions as to quality or fitness.
- (b) Seller or buyer in possession after sale.
- (c) Auction sale
- (d) Sale and agreement to sell
- (e) Delivery to carrier or wharfinger

5x4=20

Q7. (a) Explain the term Advance Ruling.
(b) Discuss the procedure and provisions related to Advance Ruling.
(c) Give your views whether Advance Ruling is a beneficial or detrimental Concept.

7+7+6=20

Q8. What are the provisions with respect to Inspection, Search, Seizure and Arrest under the HPGST Act, 2017?

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Q9. What are the provisions and procedure with respect to Reversed Tax Invoice, Credit and Debit note under the HPGST Act, 2017 and rules framed there under?

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