

BOARD OF DEPARTMENTAL EXAMINATION FOR E.T.IS  
~~NOV~~EMBER, 2019  
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 and Rules are allowed inside the Examination Hall.

Q. No. 1. Define the following:- (10X2)= 20 Marks

- (i) Distance covered and being covered
- (ii) Mechanical Vehicle
- (iii) Permanent Cinema Premises
- (iv) Touring Cinema
- (v) Transfer of seat
- (vi) Inspection of Records
- (vii) Charging of fee
- (viii) New Hotel
- (ix) Fare or Freight

Q. No. 2. (a) Justify the mandatory electronic payment of taxes under CGCR Act and AGT Act.  
(b) Explain the terms validation and exemption under the HP Taxation (on Certain Goods Carried by Road) Act, 1999. (10X2)=20 Marks.

Q. No. 3. (a) What are the obligations of public authorities as per the RTI Act, 2005?  
(b) Explain the procedure in appeals before the Appellate Authorities as per the HP Right to information Rules, 2006. (10X2)=20 Marks

- Q. No.4. (a) Explain the procedure of payment of tax and returns under the HP Entertainment Tax (Cinematograph Shows) Act, 1968. (2X10)= 20 Marks
- (b) Write a note on refunds, remission and exemption as per the HP Entertainment Tax (Cinematograph Shows) Act, 1968. (2X10)= 20 Marks
- Q. No. 5. (a) Explain the procedure of recovery of tax in case of refusal to pay or evasion. (2X10)= 20 Marks
- (b) Elaborate the term payment and recovery of tax as per the HP Taxation (on CGCR) Rules, 1993. (2X10)= 20 Marks
- Q. No. 6. (a) What do you understand about Collection of additional goods tax (AGT) by a person selling or causing or authorizing to cause dispatch or transport of goods? (2X10)= 20 Marks
- (b) What are the latest developments in establishment of check-posts or barriers and inspection of goods in transit? (2X10)= 20 Marks
- Q. No. 7. Write about the HP Tax on Luxuries (in Hotels and Lodging Houses) deferred payment of Luxury Tax Scheme, 1996. (20 Marks)
- Q. No. 8. Write note on the following:- (5X4)=20 Marks
- (1) Levy of tax (PGT Act)
  - (2) Revision (CGCR)
  - (3) Luxury provided in a hotel
  - (4) Entry into and inspection of places of entertainments.
  - (5) List out the organizations exempted under the RTI Act.