

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION INSPECTOR  
HIMACHAL PRADESH SESSION  
SESSION ~~2018~~<sup>NOV-</sup> 2019

Paper : 4

SALE TAX LAW AND PRACTICE

Time Allowed: 3 Hours

Maximum Marks: 100

Note: -

- I. Attempt Five Question. All Questions carries equal Marks.
- II. Question No. 1 and 6 are compulsory.
- III. Relevant provisions of the act and rule must be quoted.
- IV. Only the bare Act and Rules are allowed inside the Examination Hall.

**Q.1 Define the following: -**

- I. Mercantile Agent.
- II. Implied condition as to quality or Fitness
- III. Auction Sale
- IV. Business
- V. Consignment Agent
- VI. Goods
- VII. Work Contract
- VIII. Deemed export under GST.
- IX. Aggregate Turnover.
- X. Reverse Charge under GST. (2x10)

**Q.2 Write Short Notes on the following: -**

- I. E Cash Ledger, E Credit Ledger and E Liability Ledger.
- II. Deemed assessment under HPVAT Act 2005.
- ~~III. HSN code and SAC Code.~~
- IV. Composition scheme under HP GST Act with latest amendments. (5x4)

- Q.3**
- I. Explain Composite and mixed supply with example. What are the Principles for Taxation of such supplies give illustration in support of your Answer?
  - II. What is anti-profiteering? How shall Government examine whether benefit of any reduction in rate of tax on any supply of goods or services has actually been passed on to the recipient? (15+5)

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- Q.4 I. Explain the procedure for detention, Seizure and release of goods and conveyance in transit under HPGST Act 2017.
- II. Explain how the apportionment of tax and settlement of funds take place under GST. (10+10)

- Q.5 I. What are the goods on the purchase of which no input tax credit is admissible under HP GST Act 2017? Quote relevant provisions of the Act. which cases/ circumstances the input tax Credit already availed can be Reversed under HPGST Act. (10)

II Explain the following: -

- (a) Debit Note
- (b) Credit Note
- (c) Tax Invoice
- (d) Retail Invoice
- (e) Cash- Memo. (2x5)

Q. 6 Explain the following with relevant provisions of the Act.

- I. what is the order of utilization of Input Tax Credit under different Heads and what are the changes made after 01<sup>st</sup> Feb 2019 and how are these different from the earlier provisions? (10)
- II. Is there any threshold limit for registration for TDS under HPGST Act 2017 and is it compulsory to have PAN Card for TDS Registration and what is the rate of TDS to be deducted on the payment by the Deductee and the amount of value of a contract on which it is to be deducted?
- III. The selling price of a notebook is Rs 50. For note book sold to government school, a company uses its CSR funds the seller Rs 30, so that the students pay only Rs 20. similarly, if the same subsidy is paid by the state/ central government, what will be the taxable value in both the cases?
- IV. Mr Varun of Shimla orders a mobile phone from Amazon to be delivered to his mother in Delhi as a gift, M/S ABC (online registered dealer in Mumbai) process the order and sends the mobile, what will be the place of supply and why?
- V. Mr. A supplied goods to Mr. B on 28<sup>th</sup> Sep 2019 The GST rate on goods is changed from 12% to 5% w.e.f. from 01<sup>st</sup> October 2019. Mr. A issued invoice on 02<sup>nd</sup> October 2019 and payment is credited in his bank account on 29<sup>th</sup> Sep 2019. What is the time of supply in this case and what tax will be charged? (2.5x4)

Q 7. Explain the law and procedure as per the provisions of the Civil Procedure Code in respect of the following: -

- I. Service of summons
- II. Production, impounding and return of documents.
- III. Summoning and attendance of witnesses.
- IV. Hearing of Suits and examination of witnesses.

(5x4)

Q. 8. Write notes on the following as per "sale of Goods Act 1930"?

- I. Sale and agreement to sale.
- II. Auction sale.
- III. Mortgage and Pledge.
- IV. Insolvency.
- V. Document of Document of Title

(4x5)