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Government of Himachal Pradesh
Board of Departmental Examinations
Excise & Taxation Officers (██████████ 2019)
Nov-

Paper no. 4 : Sales Tax Law and Allied Taxes

Maximum Marks: 100

Time allowed: 3 hours

Note: i. Attempt any five questions. Question number 1 is compulsory.

ii. Relevant provisions of the acts and rules must be quoted.

iii. Only bare acts and rules are allowed in the examination hall.

Q.1 A manufacturer registered under the GST Act is having two manufacturing units, one each in Himachal Pradesh and Delhi. In Himachal Pradesh the taxpayer manufactures three types of goods having different tax rates. Details of the business conducted by the taxpayer in Himachal Pradesh are as follows:

Outward supplies:

Interstate taxable supplies @28% = 6 Crores

Intrastate taxable supplies @18% = 12 Crores

Total exempt supplies = 3 Crores

Inward supplies:

Interstate taxable supplies of goods @28% = 4Crores

Interstate taxable supplies of services @18% = 50 Lakhs

Intrastate taxable supplies of goods @12% = 8 Crores

In addition to the above the taxpayer also manufactures and makes outward supplies worth Rs.8 Crores from the Delhi manufacturing unit which are wholly exempt from payment of GST.

Calculate the following in respect of the above taxpayer:

- | | |
|---|-----|
| i. Aggregate turnover | (3) |
| ii. Total input tax (HPGST, CGST and IGST) paid | (3) |
| iii. Eligible Input tax (HPGST, CGST and IGST) credit | (5) |
| iv. Output tax (HPGST, CGST and IGST) liability | (3) |
| v. Tax (HPGST, CGST and IGST) liability required to be paid in cash | (3) |

Q.2 Discuss in detail the followings in reference to the HPGST Act, 2017:

- i. Explain the provisions of the act for cancellation of registration. (10)
- ii. Elucidate the procedure for cancellation of registration. (10)

Q.3 Explain the followings in reference to the HPGST Act, 2017:

- i. Eligibility conditions for taking the Input Tax Credit. (5)
- ii. Conditions in which refund of unutilized input tax credit may be claimed. (5)
- iii. Difference between the latest order and the original order of utilisation of input tax credit. (5)
- iv. Electronic Credit Ledger. (5)

Q.4 Explain the followings in reference to the HPGST Act, 2017 and rules made thereunder:

- i. A taxpayer is doing the business but not filing the returns under the act. Citing the relevant provisions of the act and the rules explain how would you ensure that this taxpayer pays the due tax. (10)
- ii. A taxpayer is doing the business but in the returns it is not disclosing its actual outward supplies. Citing the relevant provisions of the act and the rules explain how would you ensure that this taxpayer pays the due tax. (10)

Q.5 Explain briefly the followings in reference to the HPGST Act, 2017:

- i. What are the general principles of valuation of taxable supply? (6)
- ii. What is meant by the 'related person' ? (4)
- iii. What shall be the value of supply of goods or services where the consideration for the supply is not paid wholly in money? (5)
- iv. What shall be the value of supply of services in relation to life insurance business ? (3)
- v. What shall be the value of supply in case of second hand goods? (2)

Q.6 (i) Who are the persons required to deduct the tax at source under HPGST Act, 2017 and rules made thereunder? Explain briefly various provisions related to Tax Deduction at Source under HPGST Act, 2017. (10)

(ii) What are the records to be maintained by owner or operator of godown or warehouse and transporters under HPGST Act,2017 and rules made thereunder? (10)

Q.7 Answer the following:

- i. What are the lump-sum tax rates of goods and passenger vehicles under HPPGT Act 1957? What is the payment schedule and procedure for making payment of tax? (10)
- ii. Calculate the Additional Goods Tax payable under HPPGT Act, 1955 on transportation of 9 tonnes of CTD iron bars for a distance of 620 km out of which only 133 km are in the state of Himachal Pradesh. (3)
- iv. What shall be the tax payable under H P Taxation (on CGCR) Act, 1999 on transportation of 15 tonnes of cement from Nahan to Chamba? (3)
- v. What is common between Additional Goods Tax under HPPGT Act, 1955 and tax under H P Taxation (on Certain Goods Carried by Road) Act, 1999? Also what is the main difference between these two types of taxes? Name four commodities on which these are applicable. (4)

Q.8 Answer the following:

- i. Write a brief note on the principles of determining as to when a sale or purchase of goods takes place
 - a. in the course of interstate trade or commerce
 - b. outside a state
 - c. in the course of import or export

as per the provisions of CST Act, 1968. (6)
- ii. Explain in brief about the payment of interest in different circumstances under HPVAT act, 2005. (4)
- iii. What is the period of limitation for assessment and reassessment of tax under HPVAT act, 2005? What are the circumstances in which this period of limitation does not apply for assessment and reassessment of tax? (5)
- iv. What are the rates of VAT applicable on Motor Spirit, High Speed Diesel, Aviation Turbine Fuel and Alcoholic Liquor for human consumption at present? (3)
- v. Define the term 'goods' as applicable under CST Act, 1968 and HPVAT Act, 2005 w.e.f. 01.07.2017. (2)