

GOVERNMENT OF HIMACHAL PRADESH
BOARD OF DEPARTMENTAL EXAMINATION
EXCISE AND TAXATION OFFICERS (SEPTEMBER 2020)

Paper:- Sales Tax Law and Allied Taxes

4

Maximum Marks:- 100

Time:- 3 Hours

Note:-

1. Attempt a total of five questions. Question no. 1 is compulsory.
2. Relevant provisions of the acts and rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the examination hall.

Q1. Define the following:-

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|--|------------|
| (i) turnover in state. | (2) |
| (ii) continuous supply of goods. | (2) |
| (iii) business vertical. | (3) |
| (iv) consideration in relation to the supply of goods or services or both. | (3) |
| (v) drawback. | (2) |
| (vi) location of the recipient of services. | (3) |
| (vii) reverse charge. | (2) |
| (viii) local authority. | (3) |
| | (20 marks) |

Q2. Write short notes on the following:-

- (i) Advance Ruling.
- (ii) Provisional Assessment.
- (iii) Tax deduction at source.
- (iv) Confiscation of goods or conveyances and levy of penalty. (5x4=20 marks)

Q3. (i) Distinguish between Contract of Sale and Works Contract. Give suitable examples in support of your answer. (15 marks)

(ii) The definition of goods under the Central Sales Tax Act 1956 has been amended vide amendment Act No.18 of 2017 dated 05 May 2017. What change has been made and why? (5 marks)

(15 + 5 = 20 marks)

Q4. Explain in detail the provisions of the Settlement scheme launched for disposal of assessment cases under the HPVAT and CST Acts. Give suggestions if any for improving the scheme. (20 marks)

Q5. (i) Distinguish between Mixed supply and Composite supply giving appropriate examples in support of your answer. What principle is followed in taxation of such supplies ? (7 marks)

(ii) Distinguish between Audit and Special Audit ? (7 marks)

(iii) Is GST applicable on Residential programs or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts ? (6 marks)
(7+7+6=20marks)

Q6. Explain:-

(i) Whether GST is payable on vocational training provided by private ITI's in designated trades and other than designated trades?

(ii) Whether GST is payable on supply of safe drinking water for public purposes?

(iii) What is the prescribed period for which a casual taxable person can be allowed to operate ? How would you deal in case of long running exhibition exceeding the prescribed limit?

(iv) Whether GST is applicable on college hostel mess fees, when the same is outsourced to anyone other than the educational institution ? If yes, what is the applicable rate ?

(v) What do you mean by " Supply made in the course or furthermore of business" ?

(4x5=20 marks)

Q7. Explain in detail the procedure in respect of return of time expired drugs or medicines. (20 marks)

Q8. (a) What is the procedure for detention and disposal of good detained under section 9 of the CGCR Act 1999. (10 marks)

(b) What are the lumpsum tax rates for different classes of passengers and goods vehicles at present, under the HPPGT Act 1955 ? Also give the payment schedule and procedure for making payment of tax. (10 marks)

(10 x 2 = 20)