

H.P. BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR

EXCISE AND TAXATION INSPECTORS

(SESSION Sep.-2020)

Paper No. 3

Maximum Marks:- 100

Law Relating to Allied Taxes.

Time allowed:- 3 Hours

Note:-

1. **Attempt a total of 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

- i. What amount of tax under The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 is required to be collected on transportation of 300 boxes of apple weighing 20 kg each and 100 Cement bags of 50 kg each in a goods carriage. The distance travelled by this truck carriage in the State of H.P. is 300 Km.
5
- ii. How much Additional Goods Tax under The Himachal Pradesh Passenger & Goods Taxation Act, 1955 is required to be collected on transportation of 10Tonnes of CTD iron bars in a good carriage? The distance travelled in the State of H.P. is 350 Km.
5
- iii. A person is running a passenger taxi service. He has 10 passenger vehicles with seating capacity 6 each and 3 vehicles with passenger capacity 7 each. His turnover for the year 2019-20 from this business was Rs 25 lakh? Calculate his tax liability for the taxes regulated by the Department of Excise & Taxation in the current year.
5
- iv. Discuss the taxability of collections from operation of aerial ropeway by an owner of a hotel in the State of H.P. from indirect taxes during the current year?
4

- v. Specify the Receipt head under which the Fees/Charges received under the RTI Act are required to be deposited.

1

Q. 2

- a. Explain the procedure for collection of tax by a person selling or causing or authorizing to cause dispatch or receipt of goods for carriage by road under the following Acts :-
- The Himachal Pradesh Passenger & Goods Taxation Act, 1955
 - The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999

5+5

- b. Explain the procedure for assessment under the following Acts:-
- The Himachal Pradesh Passenger & Goods Taxation Act, 1955
 - The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999

5+5

Q. 3 Answer the following with reference to Right to Information Act, 2005

- Who can file Appeal under the Act?
- List out the organizations exempted under the Act?
- What are the provisions for Penalties under the Act?
- Detail the procedure for filing appeal before the Appellate Authority under the Act.
- Detail the fee structure for seeking information and inspection of record under the Act.

5x4 =20

Q.No. 4 Provide the details of the law and procedure for appeal and revision under the following Acts:-

- The Himachal Pradesh Passenger & Goods Taxation Act, 1955
- The H.P. Taxation (On Certain Goods Carried by Road) Act, 1999

10+10

Q.No. 5 Write note on the following

- Taxation of the Hospitality Sector in the State of Himachal Pradesh with reference to indirect taxes in the current financial year.
- Taxation of Entertainment Services in the State of Himachal Pradesh with reference to indirect taxes in the current financial year.

8

8

- III. What are the circumstances in which a vehicle can be detained under The Himachal Pradesh Passenger & Goods Taxation Act, 1955. Cite the relevant provisions also.

4

Q.No. 6

- i. What would be the lump sum tax required to be paid by a 10 seater passenger vehicle for the year 2020-21 under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions also.
- ii. What would be the lump sum tax required to be paid by a goods vehicle having loading capacity of 65 quintals for the year 2020-21 under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions also
- iii. Anjali is running a banquet hall in the current financial year. Is she required to pay tax under the H.P. Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979 or some other enactment? What are the factors on which the amount of tax paid by Anjali will depend?
- iv. Producer of a movie desires to seek either exemption from payment of tax on exhibition of the movie from the state government presently. What is the procedure that needs to be followed by the Producer for this purpose? What are the options available with the State Govt. for allowing any such concession on exhibition of the movie?

5x4=20

Q.No. 7

- i. Mukesh a works contractor, added a restaurant to his business on 15th December 2019 at Manali. His turnover from works contract business in the State of H.P. till 14th Dec. 2019 was 18 Lac. His restaurant did a business of Rs 4 Lakh during financial year 2019-20. Discuss his indirect tax liability. (8)
- ii. Write a short note on authorization for collection of tax regulated by the department of Excise & Taxation Department on transportation of grit (bazri) manufactured by a stone crusher, cement by a Cement Plant and saria by an iron and steel factory. (8)
- iii. Law and Procedure for seizure of records of accounts, registers or documents under the Passenger and Goods Taxation Act, 1955. (4)

Q. 8 Answer the following:-

1. Can a trailer attached to any transport vehicle, which is mechanically propelled and adapted for use upon roads be called a "motor vehicle" under the Himachal Pradesh Passenger & Goods Taxation Act, 1955 ? Cite the relevant provisions to substantiate your answer.
2. What does a barrier or check-post imply under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 ? Explain citing relevant provisions?
3. Can a chassis attached to any mechanically propelled and adapted for use upon roads be called a "mechanical vehicle" under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 ? Explain citing relevant provision?
4. Procedure relating to the payment and recovery of additional goods tax.
5. Law and Procedure for conducting inspection of goods in transit under the Himachal Pradesh Passenger and Goods Taxation Act, 1955.

3+3+3+5+6 =20