

HP BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION FOR EXCISE AND  
TAXATION INSPECTORS  
(SESSION SEPTEMBER, 2020)

Paper No.4  
(Sales Tax Law and Practice)  
Time allowed: 3 hours

Maximum Marks-100

NOTE:- ATTEMPT ANY FIVE (5) QUESTIONS!

Q.1 What do you understand by the Scheme, the H.P.(Legacy Resolution) Scheme, 2019? What are its rules? Is it sufficient to liquidate the old pendency of VAT cases? (7+7+6=20)

Q.2 Write notes on the following as per "Sale of Goods Act.1930" :

- (i) Documents of title to goods
- (ii) Condition and Warranty
- (iii) Implied condition as to quality or fitness
- (iv) Seller or buyer in possession after sale
- (v) How stoppage in transit is effected? (5X4=20)

Q.3 Which are the goods under VAT Act that are not subsumed in GST Act? Why these are not subsumed in GST? What is the procedure for selection of cases for scrutiny under VAT Act? (6+7+7=20)

Q.4 Define reverse charge. Mention services and persons under reverse charge. Mention reverse charge in case of inter-state transactions with unregistered person. (4+8+8=20)

Q.5

- (i) Explain the distinction between composite supply and mixed supply.
- (ii) Power to grant exemption from tax- elaborate.
- (iii) Explain eligibility and conditions for taking input tax credit. (5+5+10=20)

Q.6 What is the procedure of registration under GST Act? Elaborate the concept of Cancellation of registration in the Act. (10+10=20)

Q.7

- (i) Explain Seizure and release of goods and conveyances in transit.

(ii) Mention penalty provisions under GST Act.

(10+10=20)

Q.8 Define the following as per the GST Act :

(i) Advance Ruling

(ii) Liability in case of transfer of business

(iii) Power to arrest

(iv) Scrutiny of returns

(v) Annual Return

(5X4=20)

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