

HP Board of Departmental Examination
Excise and Taxation Inspectors (Session June 2021)

Paper No:-3

Maximum Marks-100

Time Allowed:-3 Hours

Allied taxes and enforcement of certain provisions under GST Law for E.T.Is

Note:-

1. Attempt five questions one from Part I and two each from Part II & III. All questions carry equal marks.
2. Relevant provisions of the Act and Rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the examination hall.

Part-1

Q.No.1 Mention the details of law and procedure for conducting inspection of goods in transit under the provision of HPPGT, Act.1955.

(ii) Mention the procedure of detention of goods and disposal of goods detained as per the CGCR Rules, 1993. 10×2=20

Q.No.2. Explain the methods of lease to collect the toll tax in H.P. Mention Schedule-II of the Act *ibid*. 15+5=20

Part-II

Q.No.3 What is best judgment assessment under HP VAT Act and Rules? What principles should be kept in mind while framing best judgment assessment? 10+10=20

Q.No.4 (i) Why Certain Goods of Special importance are under CST Act? What is the rate applicable of such goods?

(ii) Elaborate the procedure for acceptance of declarations in Form C&F furnished by a dealer: 10+10=20

Q.No.5 Define followings:-

- (a) Sale and agreement to sell (Sale of Goods Act,1930)
- (b) Implied conditions as to quality of fitness (Sales of Goods Act,1930)
- (c) Auction Sale (Sales of Goods Act,1930)
- (d) Business (CST Act)

(e) Receipt (VAT Act)

5X4=20

Part-III

Q.No.6 Write note on followings:-

(i) Safeguard in respect of Search or Seizure as per GST Act.

(ii) Procedure for interception & inspection of goods in movement as per GST Act.

(iii) Option to pay fine in lieu of confiscation.

6+8+6=20

Q.No.7 What are the fundamental principles for conducting search as per GST Act? Also explain the purpose of seizure and power of inspect.

10+10=20

Q.No.8 (i) What are different modes of recovery proceedings?

(ii) Explain the procedure for recovery of arrear and reversal of inadmissible ITC. 10+10=20