

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
State Taxes & Excise Officers/Assistant State Taxes & Excise Officer
(SESSION MAY-2021)

Paper NO. 4 (Goods & Services Tax Laws)

Maximum Marks:- 100

Time allowed:- 3 Hours

Note:-

1. **Attempt a total of five questions. Question No. 1 is compulsory.**
2. Relevant provisions of the Act and Rules must be quoted.
- ❖ Only Bare Acts, Rules and circulars are allowed inside the examination hall.

Q. 1 Write a Short Note on the following:-

- i. Goods and Services Tax Council
- ii. Cross empowerment under GST for officers of the Central Tax and State Tax
- iii. How does IGST flow to the consuming State?
- iv. Financial statements under Company Law with brief introduction of three financial statements.

4X5 =20

Q. 2 Write a Short Note on the following:-

- i. Continuous supply giving two examples of such a supply
- ii. Zero rate supply with two examples
- iii. Reverse charge with two examples
- iv. Input Service Distributor with a practical example

4X5 =20

Q.No. 3 Write short notes on the following:-

- i. Composition Scheme under GST elaborating it's applicability to suppliers engaged in trading, manufacturing and service sectors.
- ii. Eway bill and steps in verification of E-way bill while conducting inspection during transit of goods.
- iii. Status of Himachal Pradesh Value Added Tax Act, 2005 and Central Sales Tax Act, 1956 after implementation of GST with regards to assessment and re-assessment of subsumed taxes and recovery of arrears.
- iv. Applicability of GST on exports, discussing in detail provisions in respect of deemed export and export without payment of IGST.

4X5 =20

Q.No. 4

- i. Explain applicability of GST on homestays in Himachal Pradesh. Whether a homestay with an annual turnover of Rs 19,50,000/- providing accommodation through an Electronic

Commerce Operator is exempt from taking registration under GST or not? Discuss citing relevant provisions.

- ii. Discuss the applicability of GST on rooms provided to in-patients in a Hospital and students in a boarding school.
- iii. Explain 'Lifting of corporate veil' for recovery from directors of a Company
- iv. In what circumstances would the provisions of this Himachal Pradesh General Clauses Act, 1968 apply to GST enactment? How distance and time would be measured under any HP enactment?

4X5 =20

Q.No. 5 Write short notes on the following:-

- i. Discuss about the availability of ITC to a composition taxpayer when he opts out of the scheme. Also discuss about the reversal of ITC when a regular tax payer opts for composition scheme.
- ii. Appellate set-up under GST
- iii. Proper officer under GST.
- iv. "Concept of time of supply" for supply of goods and supply of service with one example each.

4X5 =20

Q.No. 6 Write short notes on the following:-

- i. Concept of Purchase Tax and Reverse Charge
- ii. Integrated Goods and Services Tax (IGST) is a washout tax. Explain with two illustrations
- iii. Under what circumstances does ITC claimed a taxpayer becomes ineligible
- iv. Categories of refunds under GST. What is maximum time limit for applying for refund under each category?

4X5=20

Q.No. 7 Write Short notes on the following

- i. Different types of returns under GST. Discuss the return in form GSTR-3B in detail
- ii. Cancellation of registration under different Circumstances. Elaborate on the steps required for safeguarding revenue while cancelling registration.
- iii. Works Contract under GST.
- iv. DRC-01, DRC-03 and DRC-07

4x5=20

Q. 8 Write a short note on:-

- a. Different kinds of registrations under GST.
- b. Applicability of GST provisions to Special Economic Zones
- c. Input Tax credit (ITC) under GST. Under what conditions ITC becomes unavailable.
- d. Place of supply under GST.

4x5=20