

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

Paper No:-4

Maximum Marks-100  
Time Allowed:-3 Hours

**Goods & Services Tax Acts & the Laws relating to Allied Taxes for ACST&E**

**Note:-**

1. Question No.1 is compulsory. Attempt total three questions from Part-I, one question from part-II and one question from part-III.
2. Relevant provisions of the Act and Rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the examination hall.

**Part-I**

Q.No.1 Define the following:-

- (i) Zero rated supply
- (ii) Deemed Supply without consideration
- (iii) Time limit for issuing tax invoice
- (iv) Continuous Supply of Services
- (v) Sale on approval basis
- (vi) Credit note in GST
- (vii) Time limit for filing refund.
- (viii) Unjust enrichment
- (ix) Appeal to AAAR
- (x) Collection of Statistics

10×2=20

Q.No.2 Write short notes on the followings:-

- (i) Reverse Charges Supplies
- (ii) Concept of related person
- (iii) Valuation rules – determination of value of supply.

(iv) Compulsory registration

5+5+5+5=20

Q.No.3 (i) What is assessment in GST Act? Mention different types of assessments under the Act *ibid*.

(ii) What is E-way bill? Describe generation, cancellation and validity of E-way bills.

10×2=20

Q.No.4 (i) Define audit as per GST Act? Mention different types of audit.

(ii) Describe investigation under GST Act.

10×2=20

### Part-II

Q.No.5 Write notes on the followings:-

(i) Sale in transit (CST Act)

(ii) Implied condition as to quality or fitness (Sale of Goods Act 1930)

(iii) Sale and job work (VAT Act)

(iv) e- registration and e- amendments (VAT Act)

(v) e- request of CST Forms.

5×4=20

Q.No.6 Describe in detail various I.T Services under VAT and CST Acts being offered to the dealers. What is the impact of computerization on the revenue collection? 10+10=20

### Part-III

Q.No.7 What do you understand about PGT Act and Rules?

Should the implementation of this Act remain with this Department or be it transferred to the Transport Department in the interest of Govt. revenue? 10×2=20

Q.No.8 (i) What do you understand of validation and exemption as per the HP Taxation (on CGCR) Act, 1999?

(ii) Mention the name of five goods which are covered under the AGT Act. Explain the basic law relating to levy of AGT. 10×2=20