

BOARD OF DEPARTMENTAL EXAMINATION

Departmental Examination

March 2022

Paper: 1 (Law of Crimes for E.T.I.'s)

Time Allowed: 3 hours

Maximum Marks: 100

Note:

1. Attempt any five questions and at least one question from each part.
2. Questions carry the marks indicated against them.
3. Only Bare Acts of I.P.C., Cr.P.C and Indian Evidence Act are allowed.
4. Relevant provisions of Law be quoted in support of answers.

PART - I

Q.No. I Discuss the distinction between murder and culpable homicide not amounting to murder. (20)

Q. No. II(a) Discuss the general defence of Intoxication as provided under Section 85 and 86 of IPC in detail. (10)

(b) Define abetment and discuss its essentials. (10)

Q. No. III Write short notes on the following:

- (a) Hurt and Grievous hurt (5)
- (b) Forgery (5)
- (c) House Breaking (5)
- (d) Unlawful Assembly (5)

PART -II

Q. No. IV Write down types of bail under Cr.P.C. and when bail may be taken in case of non bailable offence. (20)

Q. No. V Write short notes on the following:

- (a) Inquiry and Investigation (5)
- (b) Cognizance of offences by Magistrates (5)
- (c) Withdrawal from prosecution (5)
- (d) Rights of arrested person under section 50, 50-A Cr.P.C. (5)

P.T.O.

Q. No. VI What do you mean by the term FIR ? Discuss the powers of police officer to investigate a cognizable offence? Is it mandatory for police officer to record the FIR relating to cognizable offence? (20)

PART -III

Q. No. VII (a) What do you mean by cross-examination? Discuss the questions which may or may not be asked during cross/examination. (10)

(b) What is Estoppel? Discuss its various elements (10)

Q. No. VIII What do you mean by dying declaration? Discuss its evidentiary value. Can an accused be convicted on the basis of dying declaration? (20)

Q. NO. IX Write short notes on the following:

(A) Admission and Confession (5)

(B) Hearsay Witness (5)

(C) Hostile witness (5)

(D) Leading questions (5)

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
State Taxes & Excise Officer/Assistant STEO
SESSION MARCH 2022

Paper No. 2 Excise Laws and Laws related to recovery of arrears.

Time Allowed: - 3 Hours

Maximum Marks:-100

Note:-

1. Attempt any four questions from Part-I and one question from Part-II. All questions carry equal marks. Question no. 1 is compulsory.
2. Relevant provisions of the Act and Rules must be quoted.
3. Only Bare Acts, Rules, and Policy are allowed inside the examination hall.

Part-1

Q. No. 1. Write notes on the following as per the H.P. Excise Act, 2011:-

- i. Power to investigate
- ii. Prohibition of possession of liquor.
- iii. Composition of offences by the Collector.
- iv. Delegation of powers.
- v. Cognizance of offences.

5x4=20

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

- i. Supply of opium to the depots.
- ii. Possession of manufactured drugs.
- iii. Limit of possession of manufactured drugs by medical Practitioners.
- iv. Despatch of confiscated opium or poppy straw.

4x5=20

Q. No. 3 (i) What is the procedure which shall be observed before a permit in Form L42-B is granted by the Collector in the case of an educational institution?

(ii) Mention regulations governing the grant and renewal of licenses.

10+10=20

Q. No. 4 (i) What are the conditions relating to the sale and storage of liquor?

(ii) Explain briefly the procedure for auction-cum-tender under H.P. Liquor License Rules, 1986.

10+10=20

Q. No. 5. (i) Explain H.P. Drug Prevention policy which is notified recently?

(ii) How effective it would be to curb the menace of the increasing drug abuse?

10+10=20

Q. No. 6 (i) What is BIO brands policy? Elaborate.

(ii) Write note on new licenses as per Excise Policy 2021-22?

10+10=20

Part-II

Q. No. 7. Write short notes on the followings as per H.P. Land Revenue Act:-

i. Recovery of certain arrears through Revenue Officer instead of by suit.

ii. Other sums recoverable as arrears of land revenue.

iii. Recovery of arrears due from co-shares paid by Nambardar.

iv. Proceeds of sale as per H.P. Land Revenue Act.

4x5=20

Q. No. 8. (i) What is relevancy of section 118 of H.P. Tenacy Act? What are its pros and cons?

(ii) Write short note on distribution of land transferred in favour of the state Govt.

15+5=20

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS
(SESSION March-2022)

Maximum Marks:- 100

Paper No. 3

Allied Taxes and enforcement of certain provisions under GST Law

Time allowed:- 3 Hours

Note:-

1. Attempt a total of five questions.
2. A maximum of one question each can be attempted from Part I and Part II
3. A maximum of three questions can be attempted from Part III
4. Only Bare Acts and Rules are allowed inside the examination hall.

Part I (attempt only one question)

Q.No. 1

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 H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 (5)

- 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 10 tonne of clinker and 100 Cement bags of 50 kg each in a goods carriage? The distance travelled by this goods carriage in the State of H.P. is 200 Km. (5)
- Write a short note on recovery of arrears under the Himachal Pradesh Passenger & Goods Taxation Act, 1955. (5)
- Write a short note on the power of the State Govt to lease the right to collect Toll under the H.P. Tolls Act, 1975. (5)

Q.No. 2

- i. 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 Himachal Pradesh Passenger & Goods Taxation Act, 1955 (5)
- ii. How much Additional Goods Tax under The Himachal Pradesh Passenger & Goods Taxation Act, 1955 is required to be collected on transportation of 10 Tonnes of CTD iron

bars and 1 Tonne of plastic goods in a good carriage? The distance travelled in the State of H.P. is 350 Km. (5)

- iii. Write a short note on the provisions relating to appeal and revision under the Tolls Act, 1975 (5)
- iv. Write a short note on recovery of arrears under the H.P. Taxation (On Certain Goods Carried by Road) Act, 1999 (5)

Part II (attempt only one question)

Q.No. 3

- a. Explain the procedure for assessment under the following Acts:-
- i. The H.P. Value Added Tax Act, 2005
 - ii. The Central Sales Tax Act, 1956
- (5x2=10)
- b. Relationship of Goods and Services Tax with the Constitution (101st) Amendment Act, 2016. (5)
- c. Name the four important State taxes and Central Taxes which have been subsumed in GST. Discuss the impact of subsumation of Taxes on State Revenues. (5)

Q.No. 4

- I. Mechanism for compensating the States against revenues loss as a result of implementation of GST. What is the relationship of The Goods and Services Tax (Compensation to States) Act, 2017 with GST Compensation? (5)
- II. Write a short note on Goods and Services Tax Council. (5)
- III. Provide the details of the law and procedure for appeal and revision under the following:-
- i. The H.P. Value Added Tax Act, 2005
 - ii. The Central Sales Tax Act, 1956
- (5+5=10)

Part III (attempt only three questions)

Q.No. 5

- I. Describe step by step procedure for inspection of goods in transit under the GST Law. (10)
- II. Describe the procedure for inspection of business premises under GST Law. (10)

Q.No. 6

Q. No. 6

1. Differentiate between the provisions of enforcement and tax audit under GST Law. (6)
2. What are circumstances under which the prosecution could become a better option than recovery under the normal recovery process under the GST Law. Describe the normal recovery procedure under the GST Law. (8)
3. What steps need to be taken at your level to ensure that fake firms do not enter into the GST system or are detected at the earliest? (6)

Q.No. 7

- I. Describe the procedure for creation of tax demand in cases wherein it is found that the taxpayer has not paid due tax under the GST Law. (10)
- II. Describe the procedure for recovery of tax after DRC-07 has been generated. (10)

Q.No. 8

- I. Describe the circumstances under which prosecution is required to be initiated against a person under the GST Law. (6)
- II. Describe the procedure to be followed once orders of arrest have been issued by the Commissioner under the GST Law. (8)
- III. Describe the procedure for recovery of arrears of GST under the H.P. Land Revenue Act (6)

H.P. BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR

State Taxes & Excise Officer/Assistant STEO

SESSION MARCH 2022

Paper No.4. Goods & Services Tax Laws

Maximum Marks:-100

Time Allowed:-3 Hours

Note:-

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

Q.1 Define the following:-

- (i) Destination based tax
- (ii) Dual administration
- (iii) Tax collection at source
- (iv) Reverse Charge
- (v) Time of supply
- (vi) Principal Supply
- (vii) HSN Code
- (viii) Cash ledger
- (ix) Supply by vouchers
- (x) Validity of assessment proceedings. 10x2=20

Q.No.2. What do you understand by H.P General Clauses Act, 1968. Mention main provisions in brief. Also explain rules made under this Act. 15+5=20

Q.N.3 Mention in brief as per Companies Act, 2013:-

- (i) Formation of Company
- (ii) Matters to be stated in prospectus.

(iii) Criminal liability for mis-statements in prospectus

(iv) Transfer and transmission of securities

5 X 4=20

(v) Debentures

Q.No.4. Write short notes on the following:-

(i) History of GST

(ii) The tax structure in India before GST

(iii) Dual Administration

(iv) Composition Scheme

4 X 5=20

Q.No.5. (i) Explain procedures and fundamental principles for conducting searches.

(ii) What do you understand by duty drawback Scheme?

15+5=20

Q.No.6. (i) Explain generation, validity and acceptance of E-way bill.

(ii) Explain which documents and devices should be carried by a person-in-charge of the Conveyance.

15+5=20

Q.No.7. Write short notes on the following:-

(i) Sequence of payment of taxes.

(ii) Procedure for TDS deduction

(iii) Late filing of returns

(iv) Salient feature of Form GSTR-1

4 X 5=20

Q.No.8 Explain the following:-

(i) The concept of reasons to believe

(ii) Power to inspect

(iii) Adjudication of cases of extended period

(iv) Recovery by certificate action

(v) Explain OIDAR

10 X 2=20

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR 2022 *MARCH*
PAPER- :5 Accounting & IT for ETIS

Time Allowed -3 hours

Maximum Marks -100

- i) Attempt any five questions
- ii) All questions carry equal marks
- iii) Use of calculator is allowed
- iv) Indicate same question number and its part as assigned in the question paper while answering the same
- v) Books are not allowed
- vi) Question no-5 is compulsory .

Question :1 Explain the following :-
 a. Going Concern Concept
 b. Dual Aspect Concept
 c. Money measurement Concept
 d. Revenue Recognition (Realization) Concept

(5*4=20)

Question no-2:- A- Accounting provides information about the profitability and financial soundness of concern . In addition , it provides various other valuable information also. However, accounting has certain limitations. Explain theses limitation of accounting .

B "Capital is liability for business ". Explain this statement .

(10*2=20)

Question -3 A Distinguish between Cash and Accural basis accounting ?

B Define the term "Double Entry System of accounting . " Explain the advantages of "Double Entry System of accounting "

(10 *2=20)

Question no-4 (A) Define the term "Analysis of Financial Statement "

(B) Explain the objective of "Analysis of Financial Statement "

(10*2=20)

Question no-5 From the following balances , prepare the Trading and Profit & loss account of XYZ LTD. for the year March 31, 2022 and balance sheet as at that date

Particular	Dr.	Cr.
Drawings	7500	-
Capital	-	50000
Purchases	72100	-
Sales	-	95000
Purchase Return	-	2700
Sales Return	1300	-
Sundry Debtors	18200	-
Sundry Creditors	-	35750
Opening Stock	19800	-
Bad debts	3000	-

Bill Receivable		
Bills payable	9000	-
Cash in hand	-	23000
Office expenses	3300	-
Sales van	6210	-
Sales van expenses	15000	-
Discount	1400	-
Rent & Taxes	-	2910
Telephone Charges	11750	-
Furniture	950	-
Printing & Stationary	5000	-
Commission	2750	-
Carriage inwards	8400	-
Salaries & wages	3200	-
Total	20500	-
	209360	209360

Adjustments :-

- I. Closing stock was valued at Rs. 61700.
- II. Depreciate furniture @10 % p.a and sales Van @ 20% p.a.
- III. Outstanding rent amounted to Rs. 900.
- IV. Make provision for Doubtful debts @ 5 % on Debtors

Question no-6 Explain the following terms :

(20)

1. Debt-Equity Ratio;
2. Debt to Capital Employed Ratio;
3. Proprietary Ratio;
4. Total Assets to Debt Ratio;
5. Interest Coverage Ratio

Question no -7 (A)

(4*5=20)

- I) What is GSTN?
- II) What is role of GSTN in registration?
- III) Define the role of tax officers from State and Central Govt in respect of the GST system developed by GSTN?

(B) Define :

(5*3=15)

- (I) Operating system
- (II) Arithmetic Logic Unit

Question no-8

- (i) What are the basic features of GST common portal (2.5*2=5)
 - (ii) What is GSP (GST Suvidha Provider)? (5)
 - (iii) What is difference between RAM & ROM. (5)
- (10)