

**BOARD OF DEPARTMENTAL EXAMINATION**

**DEPARTMENTAL EXAMINATION**

**PAPER No. 1 FOR E.T.I.'S & STE (STO)**

**SEPTEMBER, 2022**

**Time allowed: 3 hours.**

**Maximum Marks: 100**

**Note**

- 1. Attempt any five questions and at least two from each part.**
- 2. All questions carry equal marks.**
- 3. Only Bare Acts of IPC, Cr.P.C. and Indian Evidence Acts are allowed to be consulted.**

**PART-I**

**Question No.I.**

Under what circumstances statements by a person who cannot be called as a witness become relevant? Discuss the law with illustrations.

(20 Marks)

**Question No.II.**

- a). What considerations weigh with the Court to decide when question shall be asked and when witness is compelled to answer?

(10 Marks)

- b). Discuss the law with illustrations relating to presumption as to abetment of suicide by a married woman, and presumption as to dowry death.

(10 Marks)

**Question No.III.**

What is the difference between primary and secondary evidence? Which documents can be proved by primary evidence and which by secondary evidence? Discuss the relevant law with illustrations.

(20 Marks)

**PART-II**

**Question No.IV.**

- a). Discuss in detail the law relating to acts against which there is no right of private defence. Under what circumstances, the right of

private defence of body extends to causing death?

(10 Marks)

- b). Does an act done in good faith for the benefit of a person without consent amount to an offence? What are the exceptions?

(10 Marks)

**Question No.V.**

"All murders are culpable homicides, but all "culpable homicides" are not "murders". Discuss the law with illustrations.

(20 Marks)

**Question No.VI.**

What is the difference between offences "voyeurism and stalking" and what is the punishment provided for each of them?

(20 Marks)

**PART-III**

**Question No.VII**

- a). Discuss the procedure adopted by the District Magistrate, Sub-Divisional Magistrate or Magistrate Ist Class to search a place suspected to contain stolen property, or objectionable articles.

(10 Marks)

- b). Under what circumstances, a search warrant is issued by a District Magistrate or Chief Judicial Magistrate?

(10 Marks)

**Question No.VIII**

Under what circumstances, a Judicial Magistrate not having jurisdiction in the case can record any confession or statement made to him in the course of investigation?

(20 Marks)

**Question No.IX**

Which irregularities vitiate the proceedings and which do not?

(20 Marks)

**HP Board of Departmental Examination**  
**Excise and Taxation Inspectors (Session September, 2022)**

Paper No. 2

Maximum Marks-100  
Time Allowed:-3 Hours.

**Excise Laws and Laws related to recovery of Arrears.**

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 and Rules are allowed inside the examination hall.

**PART-I**

Q. No. 1 Define the following:-

- (i) Absolute Alcohol.
- (ii) Wash
- (iii) Medicinal opium
- (iv) Licensed Druggist
- (v) Still
- (vi) BIO
- (vii) Rectified Spirit
- (viii) Fortified Wine
- (ix) Controlled delivery
- (x) Lahan

(10x2)

Q. No. 2 (i) What are the conditions for grant of Bar License? What precautions shall be taken by the Excise Officer while recommending the grant of this license and why?

(ii) Under what circumstances the license of any license holder can be suspended or cancelled? How this suspension or cancellation can be revoked & who is the Authority Competent to revoke it?

(10x2)

Q. No. 3 (i) What do you mean by the terms "Bailable" and "Non-Bailable" offence? Explain Bailable and Non-Bailable offences under HP Excise Act, 2011.

(ii) Explain in brief the power of Excise Officer to enter and inspect.

(15+5)

- Q. No. 4 Write short notes on the following:  
(i) Confiscation of vehicle under HP Excise Act, 2011.  
(ii) Composition of offences by the Collector under HP Excise Act, 2011.  
(10x2)
- Q. No. 5 (i) What are the provisions under the Excise Policy, 2022-23 regarding inter-district & intra-district transfer of Bottled Liquor?  
(ii) What is meant by the terms "End to End Online Excise Administration" and "Track and Trace"? Explain the benefits.  
(10x2)
- Q. No. 6 Define Cannabis. What are the provisions under Narcotic Drugs & Psychotropic Substances Act, 1985 regarding cultivation of cannabis? Also, explain the power of the State Government to permit, Control and Regulate cannabis.  
(20)

## PART-II

- Q. No. 7 Write brief notes on the following:-  
(i) Importance of Sec. 118 of HP Tenancy and Land Reforms Act, 1972.  
(ii) What is "Essentiality Certificate" and how it is obtained?  
(iii) Attachment of movable property for recovery of arrear of Land Revenue.  
(iv) Arrest and detention of defaulter for recovery of arrear of Land Revenue.  
(5x4)
- Q. No. 8 Explain the Procedure under HP Land Revenue Act, 1954 for recovery of arrears of Land Revenue from immovable property of the defaulter?  
(20)

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**

**Excise and Taxation Inspector (Session Sept. 2022)**

**SEPTEMBER, 2022**

Paper No. 3

Maximum Marks:-100

Time Allowed: - 3 Hours

**Allied Taxes and Enforcement of Certain provision under GST Laws for STE (ETI)**

**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, Rules are allowed inside the examination hall.

**Part-1**

Q. No. 1. Define the following:-

- i. Capital Goods
- ii. Composite Supply
- iii. Job-work
- iv. Related Person
- v. Forward charge mechanism
- vi. Removal
- vii. Voucher
- viii. OIDAR
- ix. Input Tax Credit
- x. GST Portal

10x2=20

Q. No. 2. Write short notes any four of the following:-

- i. E-way Bill
- ii. Advance ruling
- iii. GST Compensation Cess
- iv. Supply
- v. Registration under GST

5+5+5+5=20

Q.No.3 (i) Define audit as per GST Act? Mention different types of audit.

(ii) Raj Dynamics, having its head office in Chennai, carries on the following activities with respective turnovers in a Financial Year:

Particulars	Amount in Rs.
Supply of petrol at Punjab	18,00,000
Value of inward supplies on which tax is payable on reverse charge basis	9,00,000
Supply of transformer oil at Punjab	2,00,000
Value of taxable supplies at Haryana branch	13,00,000

It argues that it does not have taxable turnover crossing threshold limit of ₹ 20,00,000 either at Chennai or Bengaluru.

Decide based on the above facts:

- (i) The aggregate turnover of Raj Dynamic.
- (ii) All conditions that fulfil the requirements for registration under GST Act 2017 in the given circumstances.

10X2=20

Q.No.4 (i) Write in detail the procedure of Inspection, detection, seizure and release of goods and conveyance in transit under GST Act.

(ii) What is assessment in GST Act? Mention different types of assessments under the GST Act.

10X2=20

## Part-II

Q.No. 5 Explain the following

- (i) Procedure for appeal and revision under HP VAT Act, 2005.
- (ii) Procedure for selection of cases for scrutiny under HP VAT Act, 2005.
- (iii) Auction of detained good sunder HP VAT Act, 2005.

- (iv) Sale in Transit (CST Act)
- (v) Rectification of error in e-CST forms

5X4=20

Q.No. 6 Explain the following:-

- (i) Conditions for availment of input tax credit under VAT Act.
- (ii) Inspection of goods in transit under Section 34 of VAT Act, 2005
- (iii) Deemed assessment under HP VAT Act, 2005
- (iv) Under valuation
- (vi) Sale

5X4=20

### Part-III

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

- (i) Form PGT 5-A and PGT-20
- (ii) Mode of Recovery of arrears under HP Toll Act-1975
- (iii) Payment and recovery of additional good tax under section 3-B
- (iv) Calculation and recovery of penalty under section 14of PGT Act.

5+4=20

Q.No.8 1. Write Rates of CGCR on

- (i) Cement
- (ii) Packaged Drinking water
- (iii) Explosives
- (iv) Tobacco
- (v) Katha

5X2=10

(2.) Inspection of goods in transit under CGCR Act

10X1=10

H.P. BOARD OF DEPARTMENTAL EXAMINATIONS

DEPARTMENTAL EXAMINATION FOR

State Taxes & Excise Officers/Assistant STEO

SESSION SEPTEMBER 2022

Paper No. 4 Goods & Service 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 be quoted.

3. Only Bare Acts, Rules and Circulars are allowed inside the Examination Hall.

Q No I Define the following:

- (a) Business vertical
- (b) Fixed establishment
- (c) Market value
- (d) Services
- (e) Intermediary
- (f) Person
- (g) Financial year and year
- (h) Promoter
- (i) Official Gazette
- (j) Projected growth rate

(10x2=20)

Q No. II Explain in detail the provisions regarding interception of conveyances for inspection of goods in transit and detention, confiscation and release of such goods and conveyances.

(20 marks)

Q No. III Write short notes on

- (a) Base year and base year revenue
- (b) Memorandum and Articles of a company
- (c) Calculation of profits
- (d) Financial statement and books of accounts etc., to be kept by a company

(4x5=20)

Q No. IV Explain the following :

- (a) Under what circumstances no e-way bill is required to be generated?
- (b) Constitution and duties of the Anti-Profiteering Authority



- (c) Activities to be treated as supply of goods or supply of services
- (d) Determination of value of taxable supply

(4x5=20)

Q No. V Elaborate in detail the procedure for recovery of tax

(20 marks)

Q No. VI Describe the following:

- (a) Job work procedure
- (b) Obligation to furnish information return
- (c) Power to issue instructions or directions
- (d) Service of notice in certain circumstances

(4x5=20)

Q No. VII Explain the following:

- (a) Inter state supply
- (b) Intra state supply
- (c) Zero rated supply
- (d) Place of supply of goods

(4x5=20)

Q No. VIII Explain the following:

- (a) Audit and Special Audit
- (b) Collection of tax at source
- (c) Persons compulsorily required to be registered and persons not liable for registration
- (d) Mixed supply and Composite supply. ( Please illustrate by giving examples )

(4x5=20)

**H.P. BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION FOR  
ASSISTANT STATE TAXES & EXCISE OFFICERS**

**SEPTEMBER – 2022**

**PAPER-5 ACCOUNTING AND IT**

**Time Allowed: 3 Hours**

**Max Marks : 100**

- i) Use of Normal Calculator is allowed  
ii) Only Bare Acts and Rules are allowed

- Q 1 What are the Generally Accepted Accounting Principles? (10 Marks)
- Q 2 Write down the Rules of Debit and Credit in Double Entry System of Accounting? (15 Marks)

OR

Journalise the following transactions for the month of June, 2022. (15 Marks)

S. N.	Date	Particulars
1.	2 <sup>nd</sup> June	Ajit started business with cash Rs 50000.
2.	3 <sup>rd</sup> June	He deposited into bank Rs 20000.
3	5 <sup>th</sup> June	Purchased Goods for cash Rs 15000
4	10 <sup>th</sup> June	Sold Goods for Cash Rs 6000
5	14 <sup>th</sup> June	Purchased Furniture and paid by Cheque Rs 5000

- Q 3 What do you mean by following terms and where do we use them:-
- 1 Mean
  - 2 Median
  - 3 Mode
  - 4 Standard Deviation
- (5x4= 20 Marks)

Q 4 Prepare Trading & Profit and Loss Account and Balance Sheet from Trial Balance of M/S ABC as on 30-06-2022

Particulars	Dr.	Cr.
Opening Stock	15500	
Machinery	50000	
Furniture	5000	
Land and Building	35000	
Purchases	106000	
Salaries	11000	
General Expenses	2500	
Rent	3000	
Postage	1400	
Freight on Purchases	2800	
Wages	26000	
Stationery	1300	
Carriage on Sales	4000	
Repairs	4500	
Bad debts	600	
Sundry Debtors	30000	
Cash in Hand	100	
Cash at Bank	6400	
Sales Returns	5100	
Capital		60000
Creditors		9600
Purchase Returns		2100
Miscellaneous Receipts		1200
Sales		207300
Loans@9%		30000

**Additional Information:**

- The closing Stock is Rs14900
- Wages for June 2022 amounting Rs 2100/- has not been paid.
- Depreciation is to be charged @
  - 2% on Land and Building
  - 10% on Machinery
  - 15% on Furniture
- Provisions for doubtful debts @5% on debtors
- Loan was taken on 1<sup>st</sup> January, 2022
- General Expenses includes insurance premium of Rs 600 paid for the year ending 30-09-2022

(20 Marks)

- Q 5      What are various financial ratios and what is its use for various stakeholders?  
(10 Marks)
- Q 6      What do you mean by GSTN? How it is beneficial to various stakeholders?  
(15 Marks)
- Q 7      What are accounting softwares? What various roles they play in business activities?  
(10 Marks)
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