

BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION  
NOVEMBER, 2023

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

Time allowed: 3 hours

Maximum Marks:100

Notes:

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-A**

Q.No.1

- a) How do theft and extortion become robbery? When a robbery can be branded as Dacoity?

10 marks

- b) State briefly criminal misappropriation of property and criminal breach trust.

10 marks

Q.No.2

- a) What is hurt? Explain the circumstances under which hurt becomes grievous hurt. Illustrate

10 marks

- b) What are the main differences between kidnaping and abduction?

10 marks

Q.No.3

- a) A Soldier "X" fires on a mob by the order of his superior officer in conformity with the commands of the law. Has "X" committed any offence? Give relevant provision of law.

4 marks

- b) Discuss, with illustrations, accident as a defence in a criminal trial.

4 marks

- c) "A" in great fire pulls down houses in order to prevent the conflagration from spreading with the intent of saving the life and property and to avoid greater harm. What offence, if any, is made out in this case? Give legal provision.

4 marks

- d) Discuss the liability of an intoxicated person under the

Indian Penal Code.

4 marks

- e) "A", a doctor after a full examination of a patient named "B", in good faith communicates to "B" that he has cancer and that he cannot live long. "B" dies the next day in consequence of the shock caused by A's communication. Decide the liability of "A".

4 marks

**PART -B**

Q.No.4

Define and explain:-

- i. Document
- ii. Proved
- iii. Admission
- iv. Fact- in -issue.
- v. Estoppel.

4 x 5 =20 marks

Q.NO.5

- a) How far is character relevant in Civil and Criminal Proceedings?

10 marks

- b) When is confession irrelevant in Criminal proceedings?

10 marks

Q.No.6

- a) Distinguish between public documents and private documents?

10 marks

- b) With the help of illustrations explain 'may presume', 'shall presume' and 'conclusive proof'

10 marks

Q.No.7

- a) What is (i) Examination in chief (ii) Cross examination and (iii) re-examination of witnesses? Under what circumstances a party can cross examine his own witnesses?

10 marks

- b) Explain the circumstances in which secondary evidence relating to documents may be given.

10 marks

**PART-C**

Q.No.8

- a) Describe the nature of information upon which a

Magistrate May act to prevent breach of peace and disturbance of public Tranquillity?

10 marks

- b) What are the powers of the Executive Magistrate in dealing with a dispute concerning immovable property when the dispute is likely to cause breach of peace?

10 marks

Q.No.9

- a) What are the types of searches as provided under the Cr.P.C.? What is required to be done in case a search is ordered by a Court to be made outside its territorial jurisdiction?

5 marks

- b) What provisions apply to the search Warrants?

5 marks

- c) What is required to be done in case a search is ordered by a Court to be made outside its territorial jurisdiction?

5 marks

- d) What precautions are essential in conducting search of the person, property and premises occupied by a woman?

5 marks

Q.No. 10

Differentiate between:-

- a. Acquittal and Discharge
- b. Complaint and First Information Report
- c. Compoundable and Non-compoundable Cases.
- d. Summons Case and Warrant Case.
- e. Police Remand and Judicial Remand.

5x 4 = 20 marks

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**H.P BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR**  
**STATE TAXES & EXCISE OFFICER / ASSISTANT STEO**  
**SESSION - NOVEMBER 2023**

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-1 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 Announcements are allowed inside the examination hall.

**PART-1**

Q.1 Define the following:-

- (i) Controlled Delivery.
- (ii) Psychotropic substance
- (iii) Feints
- (iv) Countervailing duty
- (v) Permit and Pass
- (vi) Proof, Underproof and Overproof
- (vii) Medicinal Opium
- (viii) Rectified Spirit
- (ix) Cannabis
- (x) Manufactured Drug

**(10x2=20)**

Q.2 What do you understand by the term "Retail Licensee"? What are the eligibility conditions for becoming a retail licensee? Under what circumstances, a retail license can be cancelled & by whom?

(20)

Q. 3 (i) How the balance stock of liquor left at the expiry of license shall be disposed? Explain in detail.

(ii) Explain the procedure of disposal of seized liquor during the pendency of Trial?

(2x10=20)

Q.4 Who is an Excise officer under the H.P. Excise Act, 2011 and what are his powers under the Act? Explain in detail.

(20)

Q.5 What are the provisions regarding "Confiscation" under the NDPS Act, 1985 ? Explain the procedure in making Confiscation.

(20)

Q. 6 Write short notes on the following:-

(i) Power of Excise Officer to obtain information.

(ii) Power of District Magistrate to close liquor vends.

(iii) Penalty for consumption of liquor in Public places.

(iv) Penalty for any Excise Officer making vexatious search, seizure, detention or arrest.

(4x5=20)

## PART II

Q. 7 Explain the procedure for recovery of Excise Arrear as Arrear of Land Revenue. What are the different modes of Recovery under the H.P Land Revenue Act, 1954? Briefly explain any two modes.

(20)

Q.8 (i) What is the Importance of Sec. 118 of H.P. Tenancy & Land Reforms Act 1972 ? Explain.

(ii) Explain the Proclamation of sale & its publication under the HP Land Revenue Act, 1954.

(2x10=20)

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR**  
**Assistant State Taxes & Excise Officers**  
**(SESSION: ~~NOV.~~ 2023)**

**Paper NO. 3 (Allied Taxes and Enforcement of certain provisions under GST Laws)**

**Maximum Marks:- 100**

Time allowed: - 3,Hours

Note:-

1. *A maximum of five questions can be attempted. Each question carries 20 marks*
2. *A maximum of one question each can only be attempted from Part 1 and Part 2. A maximum of three questions can be attempted from Part 3*
3. Relevant provisions of the Act and Rules must be quoted.
- ❖ *Only Bare Acts and Rules are allowed inside the examination hall.*

**Part 1**

**Question No. 1**

- a. What actions you need to take as jurisdictional officer of the circle to ensure that the Govt. is able to realise optimum Additional Goods Tax due to it from your jurisdiction? (5)
- b. Describe procedure for authorising a person to collect tax under the provisions of HP Taxation (on CGCR) Act and his liabilities after such authorisation. (5)
- c. Describe the process for recovery of current and old arrears under HP Tolls Act. (5)
- d. What amount of tax under the HP taxation ( on certain goods carried by road) Act is required to be collected on transportation of 10 tonne of clinker and 200 bags of cement (50 kg each) in a goods carriage? The distance travelled by the goods carriage in the State of H.P. is 300 Kms. (3)
- e. What amount of Tolls Tax will be charged from a vehicle carrying 40 tonne of goods? (2)

**Question No. 2**

- a. What actions you need to take as jurisdictional officer of the circle to ensure that the Govt. is able to realise optimum CGCR Tax due to it from your jurisdiction? (5)
- b. Describe procedure for authorising a person to collect tax under the provisions of HP PGT Act and his liabilities after such authorisation (5)
- c. Describe the procedure for allocating rights to collect tolls tax to a lessee as per the existing system in Himachal Pradesh. (6)
- d. What amount of Additional Goods Tax under the HP Passenger and Goods Taxation Act is required to be collected on transportation of 10 tonne of Iron rods (saria) in a

goods carriage? The distance travelled by the goods carriage in the State of H.P. is 240 Kms. (2)

- e. What amount of Tolls Tax will be charged from a passenger vehicle with a seating capacity of 20 passengers? (2)

### Part 2

#### **Question No. 3**

- a. How verification of C and F forms issued under CST Act can be done in an offline and online mode? What action should be taken against persons obtaining benefit of concessional rate of CST against in-genuine forms? (5)
- b. Describe situations when 'Best Judgement Assessment' is the only option to determine liability under CST Act. What factors should be kept in mind while framing such a judgement so that it stands appellate/judicial scrutiny? (5)
- c. A wholesale liquor Licence L-1 became functional on June 20, 2023. It is procuring all its supplies from within the State of Himachal Pradesh. It is not applying for VAT registration, though turnover of liquor being sold by it has exceeded Rs. 15 lakh on 31<sup>st</sup> July, 2023. What action do you propose to take? (5)
- d. The state recently brought settlement schemes for settling the dues of subsumed taxes. What in your opinion has been the benefit of these schemes for the Govt. and the dealers? In case a new scheme is to be proposed what would be your advice to make it more effective? (5)

#### **Question No. 4**

- a. Write a short note on provisions relating to Appeal and Revision under HPVAT Act and CST Act. (5)
- b. Write a detailed note on law and procedure for conducting inspection of goods in transit under the provisions of HPVAT Act, 2005. (5)
- c. A registered dealer has used form F for making purchases for which he is not authorised to use form F thereby availing benefit that was not available to him. What action can be taken against the dealer as per the provisions of law? (5)
- d. Which state taxes have got subsumed into GST? How the pending arrears of subsumed taxes are to be recovered? Can penalties under the HPGST Act be imposed for recovery of subsumed taxes? State with reasons. (5)

### Part 3

#### **Question No. 5**

- a. In what circumstances vehicle and person incharge of the vehicle can be searched? What procedure is required to be followed for such a search? (5)
- b. Describe the law, procedure and seizure of goods in the process of inspection of a business premises and goods in transit. (5)



- c. Write a short note on similarities and differences between Audit and enforcement under GST. (5)
- d. Give a few examples of fraud or wilful mis-statement wherein provisions of section 74 of the HPGST/CGST Act can be invoked? Can the proper officer initiate prosecution alongside adjudication in such cases (5)

**Question No. 6**

- a. Describe the process for inspecting goods in transit and recording the inspection process on the GST or e-Way bill portal. (4)
- b. Is it necessary for incharge of the goods to have in his possession away bill? In what situations away bill is not required? (4)
- c. What are summons and who can issues summons? (2)
- d. A vehicle is inspected while it is carrying second consignment of goods under the same un-expired away bill. The value of consignment is Rs 30 lakh and GST amount is Rs.1.5 lakh. What action is warranted in this case? (5)
- e. In what circumstances prosecution is beneficial? Can normal adjudication process and prosecution be pursued simultaneously? (5)

**Question No. 7**

- a. What action is required to be taken against a person who is shifting his goods out of the state after having conducted magic performances in a fair in the State? Elaborate citing law? (5)
- b. Describe the procedure for recovery of arrears of GST under the H.P. Land Revenue Act. (5)
- c. What is DRC-07 and what action is required to be taken for recovery of demand created under GST Law? (4)
- d. Detail the circumstances in which no e-way bill is required to be generated. (3)
- e. Detail the procedure and provisions for extending the validity of e-way bill. (3)

**Question No. 8**

- a. Elaborate upon the set of rules and procedure which are required be followed for recovery of SGST, CGST and IGST. (5)
- b. Underline steps to ensure that the persons obtaining registration fraudulently are dealt with sternly under the GST Law. (5)
- c. What action is required to be taken by the proper officer upon receipt of information of with regards to non- payment by the recipient to his supplier for more than six months? Elaborate citing law. (5)
- d. How will the value of supply be determined when the supply is between related persons? (5)

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR**  
**Assistant State Taxes & Excise Officers**  
**(SESSION Nov.-2023)**

**Paper NO. 4 (Goods and Services Tax Laws)**

**Maximum Marks:- 100**

Time allowed: - 3 Hours

Note:-

1. *A maximum of five questions are to be attempted.*
2. *Question No. 1 is compulsory.*
3. *Relevant provisions of the Act and Rules must be quoted.*
- ❖ *Only Bare Acts and Rules are allowed inside the examination hall.*

**Part 1**

**Question No. 1**

- a. What are HSN codes and Service Accounting codes? Explain their relevance and importance under GST Law.(3)
- b. Can ITC be availed by a recipient on a supply wherein the supplier has not discharged his GST liability? Explain citing law. (3)
- c. What action is to be taken by tax officers upon receiving intimation that a recipient has not made any payment to the supplier for more than a year? Elaborate citing law.(4)
- d. Explain the role of input service distributor with example.(3)
- e. Explain continuous supply of goods and services with one example each. (4)
- f. Explain the concept of TDS. (3)

**Question No. 2**

- a. Differentiate between inward supply and outward supply. (3)
- b. Differentiate between manufacture and job work with two examples each. (4)
- c. Who is a goods and services tax practitioner and what are his responsibilities? (3)
- d. Who will be responsible for correctness of returns filed by the goods and services tax practitioner? Explain (2)
- e. Differentiate between credit note and debit note. When are these notes issued? (4)
- f. Differentiate between Zero rated supply and exempt supply with two examples each? (4)

**Question No. 3**

- a. M/s Antriksh Ltd. has its head office at Shimla and is registered as ISD. It has two units in different states namely Punjab & Haryana. The firm furnishes the following information for the month of October 22 seeking to distribute the credit to various units.

1. SGST paid on services used only for Shimla unit---Rs. 10 lakh
2. IGST paid on services used for all units----- Rs. 49 lakh.
3. total turnover of the units for the financial year 21-22 is as under:-

State	Turnover
H.P.	Rs 20 Crore
Haryana	Rs 10 Crore
Punjab	Rs 5 Crore

Calculate distribution of Credit by the ISD between different units. (8)

- b. Can a taxable person collect tax on goods which have been exempted fully from tax? Elaborate (3)
- c. Can a person having multiple places of business in a State obtain different registrations or need to add different place of businesses as additional places? Explain (4)
- d. Is possession of a PAN compulsory for obtaining a registration? Explain (3)
- e. What is the validity of the registration certificate issued to a casual taxable person? (2)

#### Question No. 4

- a. Concept of General Clauses Act 1968. (4)
- b. Under what circumstance the proper officer will suo-moto proceed with registration of a person. (3)
- c. Describe the conditions for availing Input Tax Credit under GST. (5)
- d. Describe the process for inspecting goods in transit and recording the inspection process on the GST or e-Way bill portal. (4)
- e. Is it necessary for incharge of the goods to have in his possession away bill? In what situations away bill is not required? (4)

#### Question No. 5

- a. Write a short note on similarities and differences between Audit and enforcement under GST. (4)
- b. Describe the steps for conducting inspection of business premises of a registered person by an officer of the rank of ASTEO under the GST law. (4)
- c. What is DRC-07 and what action is required to be taken for recovery of demand created under GST Law? (5)
- d. Whether there is any provision for condoning delay in filing refund application beyond 2 years from the relevant date? Elaborate. (3)
- e. Who is liable for tax dues in case of a business owned by a minor? (2)
- f. What is the time limit for issue of order in case of fraud or wilful mis-statement? Elaborate (2)

#### Question No. 6

- a. When a person is liable to pay interest and how the interest is computed? (4)
- b. What is the rate of TDS? Who can deduct TDS?(4)

- c. What is the time limit for remittance of the tax deducted by the deductor to the credit of government? Elaborate (3)
- d. Under what circumstances tax deduction cannot be made by deductor? Elaborate (3)
- e. Can a notice be issued to an E-Commerce operator seeking information by Assistant Commissioner of state tax? Elaborate (3)
- f. What is a deficiency memo and when is it issued? (3)

**Question No. 7**

- a. Fake firms are a menace under GST. Elaborate upon the statement and underline steps to take care of the menace. (5)
- b. Differentiate between Turnover in State and Aggregate Turnover. (4)
- c. Explain Composite Supply and Mixed Supply with two examples for each supply. (3+3)
- d. Differentiate between reverse charge and forward charge with one example for each? (5)

**Question No. 8**

- a. Explain the concept of lifting of corporate veil under the Companies Law (4)
- b. What is the liability of a partner with regards to payment of tax, interest and penalty? What precautions need to be taken by a retiring partner? (4)
- c. Can a person doing business in different states with the same PAN operate with a single registration? Explain. (3)
- d. Describe pros and cons of prosecution verses normal adjudication under GST. Can normal adjudication process and prosecution be pursued simultaneously? (5)
- e. Which format of monthly return has to be filed by an E-Commerce operator (2)
- f. In what form application for refund is to be filed by a tax payer? (2)

H.P. BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION 2023 [Nov. 2023]  
FOR ASSISTANT STATE TAXES & EXCISE OFFICERS

PAPER: 5 ACCOUNTING AND I.T.

TIME ALLOWED: 3 Hours

Total Marks : 100

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- i) Attempt any five Questions
  - ii) **Question No. 8 is Compulsory**
  - iii) Calculators are allowed
  - iv) Only Bare Acts and Rules are allowed
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Q 1. Please explain basic Accounting Concepts. What do you understand by :- 20 Marks

- (a) Business Entity Concept
- (b) Matching Concept
- (c) Going Concern Concept
- (d) Revenue Recognition

Q 2. What are the reasons for difference between Bank Statement and Company's Cash Book? How it can be reconciled? Explain the Procedure. 20 Marks

Q 3. What is Financial Ratio Analysis? What are its uses for a Company? 20 Marks

Please explain following:

- (a) Liquidity Ratio
- (b) Solvency Ratio
- (c) Profitability Ratio
- (d) Efficiency Ratio

Q 4. What do you mean by Statistical Analysis? What are the advantages of Statistical Analysis? Briefly explain following with formula:- 20 Marks

- i) Mean
- ii) Median
- iii) Mode
- iv) Standard Deviation

Q 5 What do you understand by Goods and Services Tax Network(GSTN)? What are its functions? 20 Marks

Q 6 What do you understand by the term e-Governance. What are the various initiatives taken by your organization for implementation of e-Governance. What are the merits and demerits of e-Governance? 20 Marks

Q 7 What are various financial statements. Explain the cash flow statement. And how would you measure the efficiency of a business from this statement. 20 Marks

Q 8 Following are the balances extracted from the books of M/s ABC on 31<sup>st</sup> March, 2023. Prepare Trading and Profit & Loss Account and Balance Sheet as on 31-03-2023 20 Marks

Name of Account	Rupees	Name of Account	Rupees
Capital	190000	Cash at Bank	26000
Drawings	7000	Salaries	8000
Machinery	120000	Repairs	1900
Vehicle	26000	Opening Stock	16000
S. Debtors	36000	Rent	4500
S. Creditors	26000	Manufacturing Expenses	1500
Purchases	20000	Bills Payable	23500
Sales	42000	Bad Debts	5000
Wages	8000	Carriage	1600

Adjustments:

- 1) Closing Stock is Rs 16000.
- 2) Depreciation on Machinery 10%
- 3) Depreciation on Vehicle 15%
- 4) Unpaid Rent is Rs 500.