

**H.P.BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATIONS OF EXCISE AND TAXATION
INSPECTORS OF HIMACHAL PRADESH SESSION, MAY- JUNE, 2009**

PAPER-3 (LAW RELATING TO ALIED TAXES)

Time Allowed: 3 Hours.

Maximum Marks: 100

Note:- 1. Attempt any five questions. All questions carry equal marks.

2. Relevant provisions of Acts and Rules must be quoted.

3. Only bare Acts & Rules are allowed inside examination hall.

Q.No.1 Define the following:-

- (i) "Passenger" under the H.P. Passenger & Goods Tax Act, 1955.
- (ii) "Motor Vehicles" under the HP Passenger & Goods Tax Act, 1955.
- (iii) "Cinematograph" under the HP Entertainment Tax (Cinematograph Shows) Act, 1968.
- (iv) Permanent cinema premises
- (v) "Video Exhibition" under the HP Entertainment Duty Act, 1968
- (vi) "Ticket" & "Complimentary Ticket" under the HP Entertainment Duty Act, 1968
- (vii) "Commissioner" under the HP Entertainment Duty Act, 1968.
- (viii) De- facto and Dejure- owner under the Passenger & Goods Tax Act, 1955.
- (ix) "Luxury provided in a hotel" under the HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979.
- (x) "Concessional rate" under the HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979.

Q.No.2 Discuss the concept of "Assessment". Make comparison of the procedure of Assessment under the HP PGT Act and the HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979.

Q.No.3 Discuss the basis of Taxation under the HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979.

Q.No.4 Discuss in detail the "deferment" policy under the HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979. Give illustrations.

Q.No.5 Make a comparative study of previous of Appeal & Revision under the HP Tax On Luxuries (in Hotel & Lodging Houses) Act, 1979 & HP Passenger & Goods Tax Act, 1955.

- Q.No.6 Discuss the provisions for lump sum tax under the:-
- a) The HP Tax on Luxuries (in Hotel & Lodging Houses) Act, 1979 & HP Entertainment Duty Act.
 - b) Can 'Lump sum' scheme be forced on the tax payer who wants to pay tax on actual basis. Discuss.

Q.No.7 Determine the liability of tax in the following cases:-

a) Under the HP Tax (on Certain Goods Carried by Road) Act:-

- (i) 200 bags of Cement (each bag of 50 Kg)
- (ii) 120 Boxes of appeals (each box of 20 Kg.)
- (iii) 10 quintal lime stone.
- (iv) 100 Kg. Potatoes.
- (v) 10 ton brick bats
- (vi) 10 ton clinker
- (vii) 50 Kg Kutch
- (viii) 10 quintal Khair Wood
- (ix) 100 liters packaged drinking water.
- (x) 50 Kg Explosive.

(b) Under H.P. Tax on Entertainment Duty Act:

- (i) If an philanthropic purpose entertainment show approved as such by the Government earns Rs. 50,000/- per show. Determine the amount of entertainment Duty.
- (ii) If an video exhibition owner earns Rs. 1,00, 000/- for one show what amount of Tax Will be paid by him on account of entertainment duty.

Q.No.8 What are the powers of Assessing Authority under the:-

- (a) H.P. PGT Act
- (b) H.P. Tax on Luxuries (in Hotel & Lodging Houses) Act.
