

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF OTHER GAZETTED OFFICERS/
OFFICIALS OF HIMACHAL PRADESH SESSION NOVEMBER, 2009**

PAPER-4 (SALES TAX LAW AND ALLIED TAXES) FOR E.T.O.s

Time Allowed: 3 Hours.

Maximum Marks: 100

- Note:- 1. Attempt any five questions. All question carry equal marks.
2. Relevant provision of Act and Rules must be quoted.
3. Only bare Acts are allowed inside examination hall.**
-

- Q.No.1 i) While calculating taxable turnover (TTO), elaborate at least five components
Which requires deductions from GTO. **(8 Marks)**
ii) Elaborate at least six entities who can make application for registration to
assessing authority under H.P. VAT Act. **(6 Marks)**
iii) Elaborate at least six components of payments made towards labour and
service involved in execution of work contract. **(6 Marks)**
- Q.No.2 1) Where motor/ goods vehicle is used for carriage of passengers for hire and
Rerword, explain the following:-
a) Whether such use is in contravention of Motor Vehicle Act 1988?
b) Is the owner of such vehicle liable to pay tax?
c) If yes, elaborate the rates livable **(15 Marks)**
ii) Why Additional Goods Tax d(AGT) and CGCR is charged? Explain the
rationale of the levy?
- Q.No.3 i) What is the lump sum luxury tax by way of composition? Elaborate the
Procedure of lump sum luxury tax by way of composition. **(10 Marks)**
ii) Elaborate the procedure for assessment under H.P. Luxuries (in Hotels and
Lodging Houses) Act 1979 step by step. **(10 Marks)**
- Q.No.4 i) Where cases are selected for scrutiny u/r 66 of H.P. VAT Rules, elaborate the
Main ingredients required to be incorporated in the notice by Assessing
Authority? **(8 Marks)**
ii) Is it necessary to record dealer's objections if any? If yes, explain the process?
(6 Marks)
iii) Is physical inspection/ visit necessary to ascertain the latest position by
by Assessing Authority? Explain. **(6 Marks)**

Q.No.5 i) What are the prescribed requirements to be incorporated in application of Registration u/s 9 of H.P. PGT Act 1955? Elaborate? **(10 Marks)**

ii) Elaborate the procedure for detention and disposal of goods detained under section 9 of H.P. Taxation (on Certain Goods Carried by Road) Act, 1999. **(10 Marks)**

Q.No.6 i) Elaborate the prescribed procedure for granting refunds from Assessing Authority up to the stage of Excise and Taxation Commissioner. **(10 Marks)**

ii) Explain the procedure needs to be adopted by officer1/c of the district when an order of refund has been made? **(10 Marks)**

Q.No.7 i) What category of persons can be authorized to collect tax u/s 4-A of H.P. Taxation (on Certain Goods Carried by Road) 1999? Explain.

ii) What is form T-12 Explain?

iii) Can authorization under Section 4-A under above Act be allowed for moment of goods with in State? Explain.

iv) Elaborate at least two restrictions where authorized person shall not collect tax amount under Act as above. **(4 x 5 = 20 Marks)**

Q.No.8 i) Define the following:-

a) Touring Cinema

b) Plural Ticket

c) Luxury in hotel

d) Unstamped ticket

e) Agent. **(5 x 2 = 10 Marks)**

ii) As Tax regulator what five major steps you will take to increase tax base. **(5 Marks)**

iii) Explain five steps to minimize tax avasion. **(5 Marks)**
