

DEPARTMENTAL EXAMINATION FOR OFFICERS OF

THE DIRECTORATE OF COMMERCIAL TAXES
NOVEMBER 2013

LAW PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time allowed : 3 hours

Full Marks : 100
Pass Marks : 50

Answer question No. 1 and any five of the rest.

1. Define the following: 5X5

- "Purchase price" as per West Bengal Sales Tax Act 1994.
- "Tax holiday for new small scale units" under West Bengal Sales Tax Act 1994.
- "Place of business" under Central Sales Tax Act 1956.
- "Shipper of raw jute" under Bengal Raw Jute Taxation act 1941.
- "Notified purchase price" under Bengal Finance (sales Tax) Act 1941.

2. Discuss briefly the provision for compulsory registration under West Bengal Sales Tax Act 1994. 15

3. Who are liable to pay 'turn over' tax? Discuss how such payment is made under Bengal Finance (Sales Tax) Act 1941. 15

4. What are the provisions of interest for non-payment or delayed payment of assessed tax under West Bengal Sales Tax Act 1994? 15

5. a) How tax is paid by occupier or shipper under Bengal Raw Jute Taxation Act 1941? 8
b) How tax is determined by authority if no return is submitted or the return submitted appears incorrect under Bengal Raw Jute Taxation Act 1941? 7

6. What are the consequences of failure to deduct or pay tax and penalty for non payment of tax under West Bengal state Tax on profession, Trade,Callings and Employment Act 1979? 15

7. What are the duties of a liquidator of a company under liquidation under the Central Sales Tax Act 1956? 15

8. State the powers of the state government to make rules under West Bengal Taxation Tribunal Act 1987. 15

**DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE
COMMERCIAL TAXES**

MAY-2013

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time allowed: 3 Hours

Full Marks : 100

Pass Marks : 50

Answer question No.1 and any five from the rest.

1. Define the following : 5X5
 (a) "dealer" as per Central Sales Tax Act 1956
 (b) "person" as per West Bengal Tax on profession Trade Callings and Employment Act 1979
 (c) "Additional Commissioner" as per West Bengal Sales Tax Act 1994.
 (d) "contractual transport price" as per West Bengal Sales Tax act 1994
 (e) "jute" under Bengal Raw Jute Taxation Act 1941

2. Discuss the incidence of surcharge on tax as provided under West Bengal Sales Tax Act 1994. 15

3. How "turn over" is determined under Central Sales Tax Act 1956? 15

4. What are the penalties prescribed for non-payment of taxes under Bengal Raw Jute Taxation Act? 15

5. Discuss briefly when sale or purchase is deemed to have taken place in course of export or import under the Central sales tax Act 1956 15

6. What are the special liabilities to pay tax on sale under Sales Tax Act 1994 ? 15

7. What are the special modes of recovery under West Bengal State Tax on Profession, Trades, Callings& Employment Act 1979? 15

8. Discuss the jurisdiction, powers and authority of the West Bengal Taxation Tribunal . 15

CST

{ Registration, Exemption u/s 8(5).
{ cancellation,

Subsequent - Sch.

forms.

See - 15 -

Noti - Stock Transfer:

* Senior Jeet

~~Add Special CT~~

VAT :-

Salient Features:-

8 (Goods)

Senior Jeet & Special CT

12, 14, 16, 17, 20, Interest & Late fee, Taxation on Rate Int
37. 53. (To be prepared in detail),

27, 34, Tax Audit, ~~Exemption~~ Rate u/s

Def:-

Business, capital goods, C.T.P, Dealer, Goods, Input Tax and
Input Tax Credit, Purchase, Sale, Sale price, Turnover of
Purchase, Turnover of Sale, Power of Special Commissioner,
Special Commissioner.

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE
DIRECTORATE OF COMMERCIAL TAXES

November, 2012

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Q.No.-1 and any five from the rest.

1. Define the following :

- a) "Manufacture" as per West Bengal Sales Tax Act, 1994.
- ✓ b) "Sale price" as per West Bengal Sales Tax Act, 1994.
- ✓ c) "place of business" as per Central Sales Tax Act, 1956.
- ✓ d) "Appropriate State" as per Central Sales Tax Act, 1956.
- ✓ e) "Employer" as per West Bengal State Tax on Professions, Trades, Callings & Employment Act, 1979.

5 x 5

✓ 2. What are the provisions for cancellation of certificate of registration as per West Bengal Sales Tax Rule (WB Act XLIX of 1994) ? 15

✓ 3. How interest is determined and excess interest is refunded as per West Bengal Sales Tax Act, 1994 ? 15

4. What Sales are outside the purview of Central Sales Tax Act, 1956 ? 15

✓ 5. State the restrictions and conditions in regard to Tax on sale or purchase of declared goods within a State under Central Sales Tax Act, 1956. 15

✓ 6. What are the matters on which State Government has powers to make rules for carrying out the purposes of the West Bengal Taxation Tribunal Act, 1987 ? 15

✓ 7. What are the provisions for determination of Tax payable by persons who are not enrolled as per West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979. 15

8. What are the formalities to be maintained by occupiers of Jute Mill as per Bengal Raw Jute Taxation Act, 1941. 15

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2012

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question No. 1 and any five from the rest.

1. Define the following :

- (a) "Works contract" as per Central Sales Tax Act, 1956.
- (b) "Year" as per Central Sales Tax Act, 1956.
- (c) "Dealer" as per West Bengal Sales Tax Act, 1994.
- (d) "Purchase" as per West Bengal Sales Tax Act, 1994.
- (e) "Motor Spirit" as per West Bengal Sales Tax Act, 1994.

5x5

2. (a) Under Bengal Finance (Sales Tax Act, 1941) at what point Sales Tax was levied and on whom? 5

(b) When Tax is levied on raw jute in West Bengal and on whom under the Bengal Raw Jute Taxation Act, 1941? 5

(c) State five items on which West Bengal Motor Spirit Sales Tax are levied and at what point Sales Tax is payable? 5



What is the provision for registration of a dealer as per West Bengal Sales Tax Rules (W.B. Act XLIX of 1994)? 15



Discuss in brief the mode of recovery of Sales Tax from a defaulter under West Bengal Sales Tax Act, 1994. 15



State the jurisdiction, powers and authority of the Tribunal as per W.B. Taxation Tribunal Act, 1987. 15



State the appointment, duty and function of collecting agent as per W.P. State Tax on Professions, Trades, Callings & Employments Act, 1979. 15



(a) Who can collect Tax on any Sale of goods in the course of inter-State Trade on Commerce as per Central Sales Tax Act? 8

(b) Who can take cognizance of the offence under the Central Sales Tax Act, 1956. 7



State in brief the provisions of revision of any assessment made or order passed by a person appointed u/s 3 sub-section(1) of West Bengal Sales Tax Act, 1994. 15

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JULY

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

November, 2011

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question No. 1 and any five from the rest.

1. Define the following :

- (a) "Turnover of Sales" as per West Bengal Sales Tax Act, 1994.
- (b) "Business" as per Central Sales Tax Act, 1956.
- (c) "Person" as per West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (d) "Stock of Luxuries" as per West Bengal Luxuries Tax Act, 1994.
- (e) "Purchase Price" as per West Bengal Sales Tax Act, 1994. 5x5

2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to assessment of tax payable by registered dealers. 15

3. State the provisions of the West Bengal Sales Tax Act, 1994 relating to interest for non-payment or delayed payment of tax before assessment. 15

4. Discuss the provisions of the Central Sales Tax Act, 1956 relating to Liability to tax on inter-state sales. 15

5. Briefly discuss the provisions of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 relating to registration and enrolment of employer. 15

6. State the provisions of the West Bengal Luxury Tax Act, 1994 relating to production and inspection of accounts and search premises. 15

7. What do you know about the establishment and composition of the West Bengal Taxation Tribunal? Discuss. 15

8. (a) A man disposes of unserviceable items of stores comprising discarded assets like scrap, dyes, chemicals and broken iron hoops. State whether this transaction will amount to sale or not. 7

(b) Transfer of goods takes place from one firm to another having same partners although shares of the partners in the two firms are not identical. State whether this transaction will amount to sale. 8

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2011

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following :

- (a) "Sale" under the West Bengal Sales Tax Act, 1994.
- (b) Rounding off of Tax as per Central Sales Tax Act, 1956.
- (c) "Salary" or "Wage" as per West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (d) Levy of Luxury Tax.
- (e) "Contractual transfer price" as per West Bengal Sales Tax Act, 1994.

5x5

2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to incidence of additional surcharge on tax. 15

3. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to periodical returns and payment of Tax. 15

4. State the provisions of the Central Sales Tax Act, 1956 relating to Registration of dealers. 15

5. Discuss about the clearance certificate granted by the Commissioner of Profession Tax under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979. 15

6. State the provisions of the West Bengal Luxury Tax Act, 1994 relating to search and seizure of luxuries. 15

7. State the powers of the State Government to make rules under the West Bengal Taxation Tribunal Act, 1987. 15

8. (a) An individual who owns a firm, enters into a partnership and transfer the closing stock of his erstwhile firm to such partnership by way of his contribution. State whether such transaction will be considered as sale.

(b) State whether transfer of goods from one firm to another having same partners will amount to sale or not. 8+7

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2010

LAW-PAPER I (DEPARTMENTAL LAW)(WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following : (any four) 5x4

- (a) "Dealer" under the Central Sales Tax Act, 1956.
- (b) "Casual Trader" under the West Bengal Sales Tax Act, 1994.
- (c) "Stockist" under the West Bengal Luxury Act, 1994.
- (d) "Technical Member" under the West Bengal Taxation Tribunal Act, 1987.
- (e) "Employer" under the West Bengal State Tax on Professions, Trades, Callings and Employment, Act, 1979.

2. When is a sale or purchase of goods said to take place in the course of Inter state trade or commerce, under the Central Sales Tax Act, 1956? 16

3. What are the penalties for failure to get registered under the West Bengal Sales Tax Act, 1994? What formalities are to be observed by the prescribed authority in this regard? 8+8

4. Why a security is often required of a dealer to furnish under the West Bengal Sales Tax Act, 1994? What are the powers of the Commissioner in this behalf? 8+8

5. What are the provisions of compounding of offences under the West Bengal Luxury Act, 1994? 16

6. What are the jurisdiction, powers and authority of the West Bengal Taxation Tribunal under the relevant Act? 16

7. When does a dealer become liable to pay the turnover tax under the provisions of Bengal Finance (Sales Tax) Act, 1941? When does he cease to be so liable? 8+8

8. What are the provisions for appeal, revision and rectification of mistakes under the West Bengal State Tax on Professions, Trades, Callings and Employment, Act, 1979? Who are the authorities under the said Act.? 8+8

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES.

November, 2010

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1.	(a) What do you understand by the expression "crossing the customs frontier in India" under the Central Sales Tax Act, 1956 ?	
	(b) What is "Contractual Transfer Price" under the West Bengal Sales Tax Act, 1994 ?	
	(c) What happens if a 'stockist' under the West Bengal Luxury Tax Act, 1994 fails to obtain a licence ?	
	(d) State how the Chairman or any Judicial Member of the West Bengal Taxation Tribunal is appointed under the relevant Act and how a vacancy in the office of the Chairman is treated ?	
	(e) What is meant by an 'employer' under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 ?	5x5
2.	When is a sale or purchase of goods said to take place in the course of import and export under the Central Sales Tax Act, 1956 ?	15
3.	What is meant by "sale" under the West Bengal Sales Tax Act, 1994 ?	15
4.	What are the provisions of the West Bengal Sales Tax Act, 1994 for restoration of the Certificate of Registration ?	15
5.	What is a "Bureau" under the West Bengal Luxury Act, 1994 ? What are the powers and functions thereof ?	5+10
6.	Which High Court is meant under the West Bengal Taxation Tribunal Act, 1987 ? What are the provisions for transfer of pending cases from the High Court under the said Act ?	3+12
7.	Who is a 'dealer' under the amended provisions of the Bengal Finance (Sales Tax) Act, 1941 ? Can a co-operative society or a commission agent become a dealer and if so, under what circumstances ?	8+7
8.	What are the provisions for assessment of employers under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 ?	15

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2009

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following :

- (a) "Business" under the West Bengal Sales Tax Act, 1994.
- (b) "Dealer" under the Central Sales Tax Act, 1956.
- (c) "Stock of Luxury" according to the West Bengal Luxury Tax Act, 1994.
- (d) "Salary" or Wage under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

5x4=20

2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to payment of tax at compounded rates on works contract

16

3. Discuss the provisions of the West Bengal sales Tax Act, 1994 relating to interest for non-payment or delayed payment of assessed tax.

16

4. Discuss the provisions of the central sales Tax Act, 1956 relating to the company liquidation.

16

5. Discuss the provisions of the West Bengal Luxury Tax Act, 1994 relating to appeal, revision and review.

16

6. Discuss the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to transfer of pending cases from the High Court.

16

7. State the provisions of the West Bengal State Tax on professions, Trades, callings and Employments Act, 1979 relating to registration and enrolment of employer.

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

November, 2009

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)*

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following :
 - (a) "Sale" under the West Bengal Sales Tax Act, 1994.
 - (b) "Business" under the Central Sales Tax Act, 1956.
 - (c) "Value of Stock of Luxuries" under the West Bengal Luxuries Act, 1994.
 - (d) "Employee" under the West Bengal State Tax on Professions, Trade, Callings and Employments Act, 1979.5x4
2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to interest for non-payment or delayed payment of tax before assessment. 16
3. Enumerate the provisions of the West Bengal Sales Tax Act, 1994 relating to assessment of tax payable by registered dealers. 16
4. State the provisions of the Central Sales Tax Act, 1956 relating to restrictions and conditions in regard to tax on sale or purchase of declared goods within a State. 16
5. Discuss the provisions of the West Bengal Luxury Tax Act, 1994 relating to production and inspection of accounts and search of premises. 16
6. State the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to establishment of tribunal and its composition and functions. 16
7. Discuss the provisions of the West Bengal State Tax on professions, Trades, Callings and Employments Act, 1979 relating to information to be furnished by the registered employers for changes in respect of profession, trade or calling or employment. 16

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF COMMERCIAL TAXES

May, 2009

LAW-PAPER 1 (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following :

- (a) "Business" under the West Bengal Sales Tax Act, 1994.
- (b) "Dealer" under the Central Sales Tax Act, 1956.
- (c) "Stock of Luxury" according to the West Bengal Luxury Tax Act, 1994.
- (d) "Salary" or Wage under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

16x4=64

2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to payment of tax at compounded rates on works contract. 16

3. Discuss the provisions of the West Bengal sales Tax Act, 1994 relating to interest for non-payment or delayed payment of assessed tax. 16

4. Discuss the provisions of the central sales Tax Act, 1956 relating to the company liquidation. 16

5. Discuss the provisions of the West Bengal Luxury Tax Act, 1994 relating to appeal, revision and review. 16

6. Discuss the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to transfer of pending cases from the High Court. 16

7. State the provisions of the West Bengal State Tax on professions, Trades, callings and Employments Act, 1979 relating to registration and enrolment of employer. 16

(85) *Stamps*

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

November, 2008

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

pass Marks : 50

Answer Question No. 1 and any five from the rest.

1. (a) Define the following :-

- i) "Dealer" under the West Bengal Sales Tax Act, 1994.
- ii) "Turnover" as per Central Sales Tax Act, 1956.
- iii) "Levy of Luxury Tax" under the West Bengal Luxury Tax Act, 1994.
- iv) "person" as per West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979. 4x4

(b) Discuss the powers of the West Bengal Taxation Tribunal to punish for Contempt of the Tribunal. 4

2. *See 2* Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to deferment of payment of Tax and remission of Tax for sick industrial units. 16

3. *See 2* State the provisions of the Central Sales Tax Act, 1956 relating to liability to tax on inter-state sales. 16

4. *See 7A* Discuss the provisions of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 relating to assessment in selective cases on the basis of random selection. 16

5. *See 13* State the provisions of the West Bengal Luxury Tax Act, 1994 relating to search and seizure of luxuries. 16

6. *See 13* Discuss the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to power of the State Government to make rules. 16

7. State whether the following owners, persons or Medical Stores can be termed as dealers for the purpose of paying tax :-

(a) Agents of all types.

(b) Fair price shop owners.

(c) Central Government Medical Stores at Kolkata selling medicine.

(d) Where a dealer secures by purchase from the local market single point tax goods on payment of tax and thereafter breaks, grinds or powders and packing the same for sale. 4x4

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2008

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. (a) Define the following :-
 - i) "Contractual transfer price" under the West Bengal Sales Tax Act, 1994.
 - ii) "Sale price" under the Central Sales Tax Act, 1956.
 - iii) "Turnover of Stock" as per West Bengal Luxury Tax Act, 1994.
 - iv) "Employee" under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

4x4
- (b) What are the powers of the West Bengal Taxation Tribunal to take evidence on oath? Discuss. 4
2. Discuss the provisions of the West Bengal Sales Tax Act, 1994 relating to deferment of payment of tax and remission of tax for closed industrial units. 16
3. State the provisions of the Central Sales Tax Act, 1956 relating to determination of turnover. 16
4. Discuss the provisions of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 relating to clearance certificate. 16
5. Discuss the provisions of the West Bengal Luxury Tax Act, 1994 relating to special mode of recovery of luxury tax. 16
6. State the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to transfer of pending cases from the High Court. 16
7. What is 'sale' under the West Bengal Sales Tax Act, 1994? Discuss. 16

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

November, 2007

PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question No. 1 and any five from the rest.

1. (a) What does 'business' mean under the Central Sales Tax Act?
 (b) Who is a 'casual dealer' within the meaning of the West Bengal Sales Tax Act?
 (c) What are the fixed dates in respect of payment of tax under the West Bengal State Tax on Professions, Trades, Callings & Employment Act?
 (d) To what extent the jurisdiction of the courts has been excluded under the West Bengal Taxation Tribunal Act?
 (e) Who is a 'stockist' under the West Bengal Luxury Tax Act? 5x5

2. When is a sale or purchase of goods said to take place in the course of export or import under the Central Sales Tax Act, 1956? 15

3. What are the penalties for failure to get business registered by a dealer under the West Bengal Sales Tax Act, 1994 and what is the procedure for payment thereof? 15

4. State the provisions for cancellation of registration of a dealer and restoration of the Certificate of Registration under the West Bengal Sales Tax Act, 1994. 15

5. What provisions are there in the West Bengal State Tax on Professions, Trades, Callings & Employment Act, 1979 in respect of offences by companies and what is meant by a 'company'? 15

6. State the circumstances under which a 'Reference' can be made to the West Bengal Taxation Tribunal and the powers of the Tribunal in its Reference Jurisdiction. 15

7. State on whom the incidence of the luxury tax lies and on which it is levied under the West Bengal Luxury Tax Act, 1994. 15

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE
OF COMMERCIAL TAXES

November, 2002

LAW - PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks - 50

All questions carry equal marks

Answer any five questions

1. Discuss and explain the provisions under the W B S T Act 1994 as regards contingent liability to pay tax on purchase of goods.
2. Discuss the action to be taken in case of a registered dealer who had made unauthorised use of goods.
3. Discuss the provisions for granting registration under the West Bengal, State Tax on Profession, Trade, Callings and Employment Act, 1979.
4. Explain (with examples) the following;
 - (a) When is a sale said to take place in the course of import, into or export out of the territories of India?
 - (b) When is a sale said to take place in the course of inter-state trade or commerce?
5. State as to in which Schedule of the W B S T Act 1994 the following items of goods are included.
 - (a) Football and table tennis bat and ball
 - (b) Computer software
 - (c) Electrical energy
 - (d) Bricks
6. What are the rates of tax as sales of the following items of goods under the W B S T Act 1994.
 - (a) Fire - works
 - (b) Mustard oil
 - (c) Ice and icecream
 - (d) Arms of all kinds.

**DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES**

May, 2007

LAW - PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed - 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question No. 1 and any five from the rest.

1. Define the following as given in the relevant Acts :-
 - (a) 'Sale' under the Central Sales Tax Act;
 - (b) 'Turn over of purchases' and 'Manufacture' under the West Bengal Sales Tax Act;
 - (c) 'Stock of luxuries' under the West Bengal Luxury Tax Act;
 - (d) 'Salary' or 'wage' under the West Bengal State Tax on Professions, Trades, Callings & Employment Act. 5x4
2. On whom the burden of proof lies in case the transfer of goods is claimed otherwise by way of sale and what particulars are to be furnished in this behalf under the Central Sales Tax Act, 1956? 16
3. State the provisions applicable for compulsory registration of dealers under the West Bengal Sales Tax Act, 1994. 16
4. State the provisions for voluntary registration of dealers under the West Bengal Sales Tax Act, 1994. 16
5. What are the prescribed procedures under the West Bengal Luxury Tax Act, 1994 for an application for licence by a stockist and grant of a licence to him? 16
6. What are the due dates for payment of tax under the West Bengal State Tax on Professions, Trades, Callings & Employment Act, 1979 and what are the consequences of failure to deduct or pay such tax? 16
7. State the jurisdiction, power and authority of the West Bengal Taxation Tribunal. 16

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATE OF
COMMERCIAL TAXES

May, 2014

LAW-PAPER I (DEPARTMENTAL LAW) (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Define the following :

- (a) "Business" under the West Bengal Value Added Tax Act, 2003.
- (b) "Input Tax" as per West Bengal Value Added Tax Act, 2003.
- (c) "Dealer" as per the Central Sales Tax Act, 1956.
- (d) "Employee" as per the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (e) "Sale Price" under the Central Sales Tax Act, 1956. 5x5

2. Discuss the powers and duties of the Commissioner under the West Bengal Value Added Tax Act, 2003. 15

3. Discuss the provisions of the West Bengal Value Added Tax Act, 2003 relating to Registration of dealer. 15

4. Enumerate the provisions of the Central Sales Tax Act, 1956 relating to determination of turnover. 15

5. Discuss the provisions of the Central Sales Tax Act, 1956 relating to imposition of penalty in lieu of prosecution. 15

6. State about the establishment and composition of the Tribunal as per West Bengal Taxation Tribunal Act, 1987. 15

7. Discuss the provisions of the West Bengal Taxation Tribunal Act, 1987 relating to transfer of pending cases from the High Court. 15

8. What is clearance certificate as mentioned in the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 ? Discuss its provisions. 15.