

Paper III Allied Taxes
Time Allowed: 3 hours

January-2006

(without the aid of Bare Act only)
Max: Marks: 100

Part-I

The Punjab Entertainment Duty Act, 1955, the rules framed there under the notification or the orders issued.

- Q.1 Explain the following terms:
(i) Collector (ii) Agent (iii) Inspection note book (iv) Proprietor (v) Entertainment Demand (vi) Ticket (vii) Complimentary Ticket (viii) Season Ticket (ix) Revision (x) Notice of Demand. Marks: 10x2=20
- Q.2 Answer the following:
What is - (i) P.E.D -18 (ii) P.E.D-19 (iii) P.E.D-20 (iv) P.E.D-20A (v) P.E.D-20B (vi) P.E.D-17 (vii) P.E.D-21 (viii) P.E.D-22 (ix)-23 (x) P.E.D-24 Marks: 1 x10=10
- Q.3 (a) When an entertainment is not completed, can the duty be refunded or remitted? If so, by whom & under what circumstances. Explain. Marks: 5
(b) What action if any can be taken against the proprietor of a Cinema for non-production of record at the time of inspection? Marks: 5
- Q.4 Narrate the circumstances under which a proprietor in relation to an entertainment can be assessed. Describe the procedure, quoting the relevant provision for assessment? Marks: 10

Part-II

Punjab passenger and Goods Taxation Act, 1952 and the notifications orders and the rules framed there under.

- Q.1 (a) Under which rule is setting up of a TCP approved? Who is the approving authority? Marks: 2
(b) Who is the Assessing Authority for owner of a Contract Carriage who does not take passengers in the state and has no office in the state? Cite relevant provisions. Marks: 4
(c) Which forms are used to :-
i) Issue a show cause notice for assessment? Marks: 2
ii) Issue demand notice for recovery of tax? Marks: 2
- Q.2 Do you feel that every Act should keep on evolving? If yes, give reasons. In this context mention the recent changing made in the PGT Act/Rules. What more changes would you suggest to make the Act more effective and more user friendly? Marks: 10
- Q.3 Is there any concession in goods tax in respect of the following:-
a) Transport of goods for export out of the country.
b) Transport of minerals and mineral ore with in the country.
c) Carrying of passengers and goods in hilly areas.
If yes, what is the quantum of concession? Quote relevant provisions Marks: 10
- Q.4 a) Which are the provisions in the PGT Act /Rules dealing with registration of motor vehicles. Give details of the various forms used for the purpose. Marks: 6
b) Who is the registering authority under the PGT Act? Marks: 2
c) Is registration compulsory for the owner of a motor vehicle who is not liable to pay tax? Marks: 2
- Q.5 a) Which section of PGT Act provides for fixing a lump sum for stage carriages and contract carriages? Marks: 2
b) What is the lump sum fixed for :
i) Scooter Rickshaw (loading) Marks: 1
ii) Taxi cars (five seater) Marks: 1
iii) Station wagon Marks: 1
iv) Goods carriers of gross vehicle weight
upto 16.2 tons
between 16.3 to 25 tons
Exceeding 25 tons
v) Motor cycle rickshaw Marks: 3
vi) Taxi Cars Marks: 1