

D.T.L (2015 Course): SUMMER- 2019
SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002

Day : Saturday
Date : 04/05/2019

S-2019-1928

Time: 02.00 PM TO .00 PM
Max. Marks: 100

N.B.:

- 1) Attempt **ANY SIX** questions including **Q. No. 1** which is **COMPULSORY**.
 - 2) **Q. No. 1** carries **20** marks and all other remaining questions carry **16** Marks.
-

- Q.1** Write Short Notes on Any **FOUR**:-
- a) Purchase Price (CST Act)
 - b) Import (CST Act)
 - c) Appropriate State (CST Act)
 - d) Resale (MVAT Act)
 - e) Rectification and Review (MVAT Act)
 - f) Works Contract (MVAT Act)
- Q.2** Discuss in brief the provision with regard to Liability to Tax (Sec 6) on Inter-State sales, under CST Act 1956.
- Q.3** State the provisions regarding 'penalties' and 'prosecution' under CST Act 1956.
- Q.4** Discuss the procedure for registration under the CST Act 1956. Under what circumstances is a certificate of registration is cancelled.
- Q.5** State briefly the object and main features of C.S.T Act 1956.
- Q.6** Explain the provision of section 3 briefly in reaction to "Incidence of Tax" under CST Act 1956.
- Q.7** State the benefits which are available to a registered dealer under MVAT Act 2002.
- Q.8** State the provisions regarding 'penalties' and 'interest' under MVAT Act 2002.
- Q.9** Explain different types of Assessment and procedure of Assessment under MVAT Act 2002.
- Q.10** Explain the provisions regarding 'Sales Tax Authorities' and 'Tribunal' under MVAT Act 2002.

* * * *