

**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**  
**SUBJECT: CENTRAL SALES TAX & M.VAT ACT 2002**

Day : Saturday  
Date : 04/05/2019

**S-2019-1916**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

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**N.B.:**

- 1) Attempt **ANY SIX** questions including **Q.No.1** which is **COMPULSORY**.
  - 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Business (Central Sales Tax)
  - b) Sale (Central Sales Tax)
  - c) Best Judgement Assessment (Central Sales Tax)
  - d) Returns (M.VAT)
  - e) Works Contract (M.VAT)
  - f) Capital Goods (M.VAT)
- Q.2** Explain the term "Inter-State Sale". When a sale or purchase is deemed to have taken place in the course of Inter-State Sales.
- Q.3** State under which circumstances can the registration of a dealer be cancelled under the Central Sales Tax Act, 1956.
- Q.4** Explain the provisions of Central Sales Tax Act, 1956 regarding liabilities and obligation of the liquidator of the company.
- Q.5** Explain the provisions regarding settlement of disputes under Central Sales Tax Act, 1956.
- Q.6** Describe the provisions regarding 'Penalties' u/s 10 under Central Sales Tax Act, 1956.
- Q.7** Explain the provision as regards to Incidence and Levy of Tax under M.VAT Act, 2002.
- Q.8** Explain the provisions regarding composition scheme under M.VAT Act, 2002.
- Q.9** Discuss the provisions relating to Input Tax Credit under MVAT Act, 2002.
- Q.10** State the provisions relating to Sales Tax Authorities and discuss their powers under MVAT Act, 2002.

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