

**S.D.E.**  
**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**  
**SUBJECT : CENTRAL SALES TAX ACT, 1956 AND M. VAT ACT, 2002**

Day : Saturday  
Date : 04/05/2019

**S-2019-4846**

Time : 10.00 AM TO 01.00 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.
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- Q. 1** Write short notes on **ANY FOUR** of the following:
- a) Dealer (M.VAT)
  - b) Capital Assets (M.VAT)
  - c) Purchase Price (M. VAT)
  - d) Business (CST)
  - e) Declared Good (CST)
  - f) Appropriate State (CST)
- Q. 2** Explain the provisions regarding registration of dealer u/s 16 M. VAT Act, 2002.
- Q. 3** Discuss provisions regarding filing of return under M. VAT Act, 2002.
- Q. 4** State the powers of Appellate Authority. Explain the general reasons accepted by Appellate Authority as sufficient cause for delay in filing appeal to give condonation.
- Q. 5** Explain the salient features of M. VAT Act, 2002.
- Q. 6** Explain the provisions regarding Best Judgement Assessment under M. VAT Act, 2002.
- Q. 7** "When a sale or purchase of goods is said to take place in the course of import or export". Explain.
- Q. 8** Explain the provisions regarding incidence and levy of Tax under Central Sales Tax Act.
- Q. 9** When a Dealer is liable of get himself to be registered under Central Sales Tax Act.
- Q.10** Explain the provisions related to penalties under Central Sales Tax Act.

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