

S.D.E.

Diploma in Taxation Law (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-2019-4830

Time : 10.00 AM TO 01.00 PM
Max. Marks: 100

N.B.

- 1) Attempt any **SIX** questions including Q.1 which is **COMPULSORY**.
- 2) Q.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) Declared Goods (CST)
 - b) Turnover (CST)
 - c) Person (CST)
 - d) Tax Identification Number (TIN No. Under MVAT Act 2002)
 - e) Business (MVAT Act 2002)
 - f) Issue of tax Invoice (MVAT Act 2002)
- Q.2** When a sale or purchase of goods is said to take place in the course of Interstate Trade or Commerce.
- Q.3** "Sales Tax Law of every State shall be subjected to restrictions and conditions". Explain in brief.
- Q.4** State the provisions regarding penalty u/s 10 of the C.S.T. Act 1956.
- Q.5** Explain the provisions and rules regarding registration of dealer under C.S.T. Act 1956.
- Q.6** State the provision regarding Liability in special cases under CST Act 1956.
- Q.7** When does the dealer becomes liable to pay tax under MVAT Act 2002
- Q.8** Explain the provisions of non-admissibility of set off under MVAT Act 2002.
- Q.9** Explain the provisions for 'Refund' under the MVAT Act 2002.
- Q.10** State the provisions for "Composition of Tax". And explain who can opt for the scheme.
