

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
SUMMER - 2018
SUBJECT : CENTRAL SALES TAX & M.VAT ACT, 2002

Day : **Saturday**
Date : **05/05/2018**

S-2018-1550

Time : **02.30 PM TO 05.30 PM**
Max. Marks : 100

N.B.:

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** 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) Sale price (CST Act, 1956)
 - b) Import (CST Act, 1956)
 - c) Appropriate State (CST Act, 1956)
 - d) Return and Payment of Tax (MVAT)
 - e) Rectification and Review (MVAT)
 - f) Audit (MVAT)
- Q.2** Discuss the procedure for registration under the Central Sales Tax Act, 1956 under what circumstances is a certificate of registration is cancelled.
- Q.3** Explain the provisions of section 3 briefly in relation to 'Incidence of Tax' under Central Sales Tax Act, 1956.
- Q.4** Discuss in brief the provisions with regard to Liability to Tax (sec 6) on Inter-State Sales under Central Sales Tax Act, 1956.
- Q.5** Explain the provisions of assessment and collection of tax under Central Sales Tax Act, 1956.
- Q.6** State the provisions regarding 'penalties' and prosecution under Central Sales Tax Act, 1956.
- Q.7** Explain the provisions regarding Input Tax Credit under MVAT Act, 2002.
- Q.8** Explain the provisions regarding 'Sales Tax Authorities' and 'Tribunal' under MVAT Act, 2002.
- Q.9** Explain different types of Assessment and Procedure of Assessment under the MVAT Act, 2002.
- Q.10** State the provisions regarding penalties and interest under MVAT Act, 2002.

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