

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
SUMMER - 2018

SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002

Day: Saturday
Date: 05/05/2018

S-2018-1558

Time: 02.30 PM TO 05.30 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 questions carry **16** marks each.

Q.1 Write short notes on **ANY FOUR** of the following:

- a) Appropriate state (CST)
- b) Purchase Price (CST)
- c) Dealer (CST)
- d) Resale (MVAT)
- e) Lease Contract (MVAT)
- f) Importer (MVAT)

Q.2 State the procedure for registration under the CST Act. Under what circumstances is a certificate of registration is cancelled.

Q.3 Explain in brief the provision of Sec 6 of the Central Sales Tax Act, 1956 with regard to the Liability to tax on Inter-state sales.

Q.4 State the provisions of assessment and collection of tax under the C.S.T. Act, 1956.

Q.5 State briefly the object and main features of C.S.T Act 1956.

Q.6 Explain the provisions relating to penalty and prosecution under C.S.T Act, 1956.

Q.7 State the benefits which are available to a registered dealer under MVAT Act, 2002.

Q.8 Explain the provisions regarding penalty and interest under MVAT Act, 2002.

Q.9 State the procedure for 'Assessment'. Explain different types of Assessment. under MVAT Act, 2002.

Q.10 Explain the provisions regarding 'Appeal' and also state when a 'Appeal' can be made to 'High Court'.

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