

**S.D.E.**  
**D. T. L (OLD COURSE): SUMMER-2018**  
**SUBJECT: CENTRAL SALES TAX & M.VAT ACT 2002**

Day : *Saturday*  
Date : *26.05.2018*

Time: *10.00 A.M. To 1.00 P.M*  
Max. Marks: 100

*S-2018-4275*

**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) Sales Price (M.VAT)
  - b) Goods (M.VAT)
  - c) Agriculture (M.VAT)
  - d) Business (CST)
  - e) Place of Business (CST)
  - f) Appropriate State (CST)
- Q.2** State the various Sales Tax Authorities and the powers of commissioner of sales tax.
- Q.3** Explain the provisions regarding incidence and levy of tax under M.VAT Act, 2002.
- Q.4** Explain 'Voluntary Registration'. Under what circumstances a certificate of registration is cancelled.
- Q.5** Explain the provisions regarding set-off under Section 48 of M.VAT Act, 2002.
- Q.6** Discuss the provisions regarding filing of returns under M.VAT Act, 2002.
- Q.7** Explain the provisions regarding Incidence and Levy of Tax under Central Sales Tax Act.
- Q.8** "When a sale or purchase of goods is said to take place in the course of import or export". Explain.
- Q.9** When a Dealer is liable to 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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