

**Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018**

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

Day : Tuesday  
Date : 30/10/2018

**W-2018-1703**

Time: 02.30 PM TO 05.30 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 remaining questions carry **16** Marks.
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- Q.1** Write Short Notes on Any **FOUR**:-
- a) Sale Price ( CST Act)
  - b) Import( CST Act)
  - c) Appropriate State ( CST Act)
  - d) Return and Payment of Tax (MVAT Act)
  - e) Lease Contract (MVAT Act)
  - f) Issue of Tax Invoice (MVAT Act)
- Q.2** Describe the provisions and rules regarding registration of dealer under Central Sales Tax Act 1956.
- Q.3** “Sales Tax Laws of every state shall be subjected to restrictions and conditions” Explain.
- Q.4** State what do you understand by subsequent sale of goods under Central Sales Tax Act 1956. Explain the provisions relating to assessment of tax on such sale.
- Q.5** Explain the provisions of assessment and collection of tax under Central Sales Tax Act 1956.
- Q.6** State when a sale or purchase of goods is said to take place in course of Import or Export.
- 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 the provisions for non- admissibility of setoff under MVAT Act 2002.
- Q.10** Discuss the provisions regarding penalties and interest under MVAT Act 2002.

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