

S.D.E.

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-2018-4411

Time: 10.00 AM TO 01.00 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 remaining questions carry 16 Marks.
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- Q.1** Write Short Notes on Any **FOUR**:-
- a) Capital Assets (MVAT Act)
 - b) Purchase Price (MVAT Act)
 - c) Goods (CST Act)
 - d) Business (CST Act)
 - e) Dealer (CST Act)
 - f) Appropriate State (CST Act)
- Q.2** Explain the provisions regarding Best Judgment Assessment under MVAT Act 2002.
- Q.3** State the powers of Appellate Authority. Explain the reasons accepted by Appellate Authority as sufficient cause for delay in filing appeal to give condonation.
- Q.4** Explain voluntary registration. Under what circumstances a certificate of registration is cancelled under MVAT Act 2002.
- Q.5** Explain the salient features of MVAT Act 2002.
- Q.6** Explain the provisions regarding 'Incidence and Levy of Tax' under MVAT Act 2002.
- Q.7** State the various Sales Tax Authorities. Explain the powers of Commissioner of Sales Tax
- Q.8** "When a sale or purchase of goods is said to take place in course of import or export". Explain.
- Q.9** "When a Dealer is liable to get himself to be registered under Central Sales Tax Act 1956" Explain.
- Q.10** Explain the provisions relating to penalties under Central Sales Tax Act 1956

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