

**S.D.E.**

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

**SUBJECT: CENTRAL SALES TAX & M.VAT ACT 2002**

Day : Tuesday  
Date : 30/10/2018

**W-2018-4427**

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 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) Works Contract (MVAT)
- Q.2** State the procedure for registration under the CST Act, 1956. Under what circumstances is a certificate of registration is cancelled.
- Q.3** Explain in brief the provisions 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 penalties 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 penalties and interest under MVAT Act, 2002.
- Q.9** State the procedure for 'Assessment'. Explain different types of Assessment under MVAT, 2002.
- Q.10** Explain the provisions regarding 'Appeals' and also state when an 'Appeal' can be made to 'High Court'.

\* \* \* \*