

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
WINTER - 2017
SUBJECT : CENTRAL SALES TAX ACT, 1956 AND M. VAT ACT, 2002

Day : **Tuesday**
Date : **28/11/2017**

W-2017-1413

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.

- Q. 1** Write short notes on **ANY FOUR** of the following:
- a) Dealer (M.VAT)
 - b) Capital Assets (M.VAT)
 - c) Agriculture (M. VAT)
 - d) Place of Business (CST)
 - e) Declared Good (CST)
 - f) Appropriate State (CST)
- Q. 2** Explain the provisions regarding registration of dealer u/s 16 of M.VAT Act, 2002.
- Q. 3** Discuss provisions regarding filing of return under M. VAT Act, 2002.
- Q. 4** State the powers of Appellate Authority. Explain general reasons accepted by Appellate Authority as sufficient cause for delay in filing appeal to give condonation.
- Q. 5** Explain the provisions regarding Best Judgement Assessment under M. VAT Act 2002.
- Q. 6** Explain the salient feature of M. VAT Act, 2002.
- Q. 7** Explain the provisions regarding incidence and levy of Tax under Central Sales Tax.
- Q. 8** When a Dealer is liable to get himself registered under Central Sales Tax.
- Q. 9** Explain the provisions related to penalties under Central Sales Tax Act.
- Q.10** “When a sale or purchase of goods is said to take place in the course of import or export”. Explain.

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