

S.D.E.

**DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
WINTER - 2017**

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

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

Time **10.00 AM TO 01.00 PM**
Max. Marks: 100

W-2017-4072

N.B.

- 1) Attempt any **SIX** questions including Q.1 which is **COMPULSORY**.
 - 2) Q.1 carries 20 marks and all other questions carry 16 marks each.
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- Q.1** Write short notes on any four of the following:-
- a) Sale price (CST Act)
 - b) Import (CST Act)
 - c) Appropriate State (CST ACT)
 - d) Return and Payment of Tax (MVAT)
 - e) Rectification and Review (MVAT)
 - f) Audit (MVAT Act 2002)
- Q.2** Discuss the procedure for registration under the CST Act 1956 Under what circumstances is a certificate of registration is cancelled.
- Q.3** Explain the provision of section 3 briefly in relation to 'Incidence of Tax', Under CST Act 1956.
- Q.4** Discuss in brief the provision with regard to Liability to Tax (Sec 6) on Inter- state Sales under CST Act 1956.
- Q.5** Explain the provision of assessment and collection of tax under CST Act 1956.
- Q.6** State the provision regarding 'penalties' and 'prosecution' under CST Act 1956.
- Q.7** Explain the provision regarding Input Tax Credit under MVAT Act 2002.
- Q.8** Explain the provision regarding 'Sales Tax Authorities' and 'Tribunal' Under MVAT Act 2002.
- Q.9** Explain different types of Assessment procedure of Assessment under the MVAT Act 2002
- Q.10** State the provision regarding penalties and interest under MVAT Act 2002.
