

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

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

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

W-2017-4084

N.B.:

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** is **COMPULSORY**.
 - 2) **Q.No.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) Business (CST)
 - b) Sale (CST)
 - c) Best Judgement Assessment (CST)
 - d) Returns (MVAT)
 - e) Works contract (MVAT)
 - f) Capital Goods (MVAT)
- Q.2** Explain the term “Inter-State Sale”. When a sale or purchase is deemed to have taken place in the course of Inter-State sales.
- Q.3** State under which circumstances can the registration of a dealer be cancelled under the Central Sales Tax Act, 1956.
- Q.4** Explain the provisions of Central Sales Tax Act, 1956 regarding liabilities and obligations of the liquidator of the company.
- Q.5** Explain the provisions regarding Settlement of Disputes under Central Sales Tax Act, 1956.
- Q.6** Describe the provisions regarding ‘Penalties’ u/s 10 under Central Sales Tax Act, 1956.
- Q.7** Explain the provisions as regards to Incidence and Levy of Tax under MVAT Act, 2002.
- Q.8** Explain the provisions regarding Composition Scheme under MVAT Act, 2002.
- Q.9** Discuss the provisions relating to Input Tax Credit under MVAT Act, 2002.
- Q.10** State the provisions relating to Sales Tax Authorities and discuss their powers under MVAT Act, 2002.

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