

**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-2018-1691**

Time: 02.30 PM TO 05.30 PM  
Max. Marks: 100

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**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.
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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 (M.VAT)
  - e) Rectification and Review (M.VAT)
  - f) Audit (M.VAT)
- 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 reaction 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 provisions of assessment and collection of tax under CST Act, 1956.
- Q.6** State the provisions regarding 'penalties' and 'prosecution' under CST Act, 1956.
- Q.7** Explain the provisions regarding Input Tax credit under MVAT Act, 2002.
- Q.8** Explain the provisions regarding 'Sales Tax Authorities' and 'Tribunal' under MVAT Act, 2002.
- Q.9** Explain different types of Assessment and procedure of Assessment under the MVAT Act, 2002.
- Q.10** State the provisions regarding penalties and interest under MVAT act, 2002.

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