

Subject : Central Sales Tax 1956 and Maharashtra Vat Act 2002

Day : Tuesday

Date : 06/05/2014

S.D.E.



Time : 10.00 AM TO 01.00 PM

Max Marks : 100 Total Pages : 1

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) 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 provision 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'.

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