

Subject : Central Sales Tax Act, 1956 & M.VAT Act, 2002

Day : Tuesday
Date : 22/11/2016

S.D.E.



Time : 10.00 AM TO 01.00 PM
Max Marks : 100 Total Pages : 1

N.B.:

- 1) Attempt **ANY SIX** questions including **Q. No. 1** is **COMPULSORY**.
 - 2) **Q. No. 1** carry **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) Capital Assets (M.VAT)
 - b) Purchase price (M. VAT)
 - c) Goods (CST)
 - d) Business (CST)
 - e) Dealer (CST)
 - f) Appropriate State (CST)
- Q. 2** Explain the provisions regarding Best Judgment Assessment under M. VAT Act, 2002.
- Q. 3** State the powers of Appellate Authority. Explain the reasons accepted by appellate Authority as sufficient cause for delay in filing appeal to give condonation.
- Q. 4** Explain voluntary registration. Under what circumstances a certificate of registration is cancelled under M.VAT Act 2002.
- Q. 5** Explain the salient features of M.VAT Act, 2002.
- Q. 6** Explain the provisions regarding incidence and levy of tax under M. VAT Act 2002.
- Q. 7** State various Sales Tax Authorities. Explain the powers of commissioner of sales tax.
- Q. 8** “When a sale or purchase of goods is said to take place in the course of import or export”. Explain.
- Q. 9** “When a Dealer is liable of get himself to be registered under Central Sales Tax”. Explain.
- Q.10** Explain the provisions related to penalties under Central Sales Tax Act.

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