

JUN 2006

Subject Code—4301

**P.G.D.T. EXAMINATION**

PGDT-105

June, 2006

**CENTRAL SALES TAX**

*Time : 3 Hours*

*Maximum Marks : 100*

**Note :** Attempt *Five* questions in all. Q. No. 1 is compulsory.

1. Explain the following in not more than 30 words each :
  - (a) Inter-state Sale
  - (b) Goods under CST
  - (c) Dealer
  - (d) Calculation of turnover under CST
  - (e) Sale in course of export
  - (f) Registration
  - (g) Forms for different purpose
  - (h) Sale tax evasion
  - (i) Person liable to pay CST
  - (j) Exemptions under CST.

**P.T.O.**

2. "The incidence and levy of sales tax depend on the registration status of an assessee." Discuss and illustrate.
3. Explain the provisions relating to goods, dealers and declared goods. What is the procedure of obtaining a duplicate registration certificate ?
4. What are different kinds of concessional forms available under Sales Tax Act ? Discuss the procedure for applying such forms.
5. "Procedure of getting form 'C' from the sales tax authority is quite lengthy." Comment.
6. Write short notes on the following :
  - (a) Offences and Penalties
  - (b) Sales Tax Planning.
7. Discuss and illustrate the provisions relating to the filing of return of Sales Tax under Central Sales Tax Act, 1956.
8. Write short notes on the following :
  - (a) Filling of challan in prescribed form
  - (b) Inter-state transfers of goods—its main provisions.