

2007

Subject Code—7298

P. G. Diploma EXAMINATION

TAXATION

PGDT-105

CENTRAL SALES TAX

Time : 3 Hours

Maximum Marks : 100

Note : Attempt *Five* questions in all, but question No. 1 is compulsory. All questions carry equal marks.

1. Explain the following in not more than 30 words each :

- (i) Inter-State sale
- (ii) Goods under CST
- (iii) Dealer
- (iv) Calculation of turnover under CST
- (v) Sale in course of export

- (vi) Registration
 - (vii) Forms for different purposes
 - (viii) Sales tax evasion
 - (ix) Person liable to pay CST
 - (x) Exemption under CST.
2. "The incidence and levy of sales tax depend on the registration status of an assessee." Discuss and illustrate.
 3. Highlight the provisions relating to goods, dealers and declared goods. Also describe the procedure of obtaining a duplicate registration certificate.
 4. What are the different kinds of concessional forms available under Sales Tax Act ? Also mention the procedure for applying such forms.
 5. "Procedure of getting form 'C' from the sales tax authority is lengthy and cumbersome." Explain.

6. Write short notes on the following :
 - (a) Offences and Penalties
 - (b) Sales Tax Planning.
7. Bring out the main 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) Interstate transfer of goods.