

Exami-Zavag

Roll No. ....

Subject Code—2105

**P. G. Diploma EXAMINATION**

**TAXATION**

**PGDT-105**

**Central Sales Tax**

*Time : 3 Hours*

*Maximum Marks : 100*

**Note :** There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only *five* questions.

1. Explain the following in not more than 30 words each :
  - (a) Sales during import
  - (b) Rate of CST
  - (c) Offences under CST

- (d) Dealer
  - (e) Sales Tax avoidance
  - (f) Sales outside a state
  - (g) Sale during export
  - (h) Calculation of CST
  - (i) Interstate sales
  - (j) Declared goods under CST.
2. What is Inter-state and intra-state sale ? Explain with suitable illustration.
3. Describe the provisions of CST Act regarding the following :
- (a) Sale in course of outside a state
  - (b) Exemptions under CST.
4. Discuss briefly about the powers of the Central Sales Tax appellate authority under Section 22 of the Central Sales Tax Act, 1956.
5. Discuss the procedure of registration under CST Act. Also describe forms of declarations.

6. What are objectives and basic scheme of the CST Act ? Explain in detail.
7. How you will calculate the sales turnover and also give illustrative examples regarding calculation of CST ?
8. Write short notes on the following :
- (a) Person liable to pay CST and state relevant to a dealer
  - (b) Restrictions on taxation under CST Act
  - (c) Provisions of CST Act regarding penalties.