

Roll No.

Subject Code—6831

P.G. Diploma EXAMINATION

PGDT-105

CENTRAL SALES TAX

Time : 3 Hours

Maximum Marks : 70

Note : Attempt Five questions in all. Q. No. 1 is compulsory. Any other four questions may be selected from the remaining seven questions. All questions carry equal marks.

Describe the following in not more than **40-50** words each :

- (a) Recent issues in CST
- (b) Filing of return under CST
- (c) Tax evasion on Export and Import Sales
- (d) Exemptions under CST
- (e) Certificate of Security for Registration
- (f) Calculation of Sales Turnover

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- (g) Rebates and allowances under CST
 - (h) Purchase of goods in interstate trade
 - (i) Purchase Obligations
 - (j) Person(s) liable to pay CST.
2. Bring out the principles and procedures on the basis of which declared goods are classified. Exemplify and give rulings to describe the circumstances under which sale or purchase of goods is in the course of import or export.
 3. How are interstate sales different from intrastate sales ? Give examples and popular rulings to bring out their differences.
 4. Write explanatory notes on the following :
 - (a) Uses of various kinds of forms
 - (b) Use of various kinds of concessions under Central Sale Tax.
 5. Describe the (a) principles of advance payment and refunds of sales tax; and (b) procedure for amendment, cancellation and obtaining duplicate certificate of registration.

"The maintenance of records of 'C' form is required at the time of assessment." Discuss and elaborate the statement. Is there any change in this requirement after VAT in force ?

Discuss and illustrate :

- (a) Sales tax rules regarding outside-state sale
- (b) Restrictions on taxation under CST Act.

8. Discuss the main provisions relating to the filing of 'chalan' under Central Sales Tax Act, 1956. How is the Central Sales Tax deposited ?