



[4147] – 4

Seat No.	
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**D.T.L. Examination, 2012
CENTRAL SALES TAX ACT AND
MAHARASHTRA VALUE ADDED TAX ACT, 2002
(2005 Course)
(Paper – IV)**

Time : 3 Hours

Max. Marks : 100

N.B. : 1) Question no. **9** is **compulsory**. Out of the remaining,
attempt **any five** questions.

2) Figures to the **right** indicate **full** marks.

1. Explain the provisions relating to sale or purchase of goods outside the State. **16**
2. Under what circumstances can a certificate of registration be amended ? Discuss. **16**
3. Who are liable to pay Sales Tax under the Central Sales Tax Act ? Mention the rate of tax payable under this Act. **16**
4. State the provisions relating to constitution, powers and procedure of the Central Sales Tax Appellate Authority. **16**
5. Explain provision regarding input tax credit under M VAT Act, 2002. **16**
6. Discuss the provisions relating to registration of a dealer under M VAT Act, 2002. **16**
7. Discuss the penalty provisions under M VAT Act, 2002. **16**
8. Discuss the provisions regarding Sales Tax Authorities and discuss their powers under M VAT Act, 2002. **16**
9. Write short notes on **any two** : **20**
 - a) Company in liquidation under CST, Act
 - b) Liability to tax on Inter State Sales under CST, Act
 - c) Filing of returns under M VAT Act
 - d) Composition Scheme (M.VAT).

B/I/12/50

