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[5446]-14

DTL EXAMINATION, 2018

MVAT ACT 2002 AND CST ACT 1957

Time : Three Hours

Maximum Marks : 100

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

Part I – Maharashtra Value Added Tax Act 2002

1. Explain incidence of Levy of Tax under Maharashtra Value Added Tax Act, 2002. [15]
2. What are the provisions relating to Assessment under Maharashtra Value Added Tax Act, 2002 ? [15]
3. Write short notes on : [20]
 - (a) Special Economic Zone
 - (b) Registration of dealer
 - (c) Package Scheme of Incentive
 - (d) Export Oriented Units.

Part II – Central Sales Tax Act

4. What is meant by “Sale which occasions movement of Goods” and “Goods moving under Agreement to Sales”. [15]

P.T.O.

5. Define “Goods”, “Declared goods” and Dealer. [15]

6. Write short notes on : [20]

- (a) Document of title
- (b) Goods of special importance
- (c) Branch Transfer
- (d) Subsequent sales.