

- Q.4 Explain registration procedure under CST Act.
- Q.5 Write a detailed note on procedures assessment and administration of service tax.
- Q.6 What is value added tax? Discuss salient features of H-VAT and its advantages.
- Q.7 Explain the special features of CENVAT. Also mention the exemption available to small unit for payment of excise duty.

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5th Sem. / FAA

Subject : Indirect Tax Laws

Time : 3 Hrs.

M.M. : 100

SECTION-A

Note: Very Short Answer type questions. Attempt any 15 parts. (15x2=30)

- Q.1 a) Name two capital goods under VAT.
- b) Define Registered dealer under CST
- c) Define goods under CST.
- d) Subsequent sale under CST.
- e) Application for registration shall be made in _____(form) under CST.
- f) Misuse of goods through form C.
- g) Need of VAT.
- h) Input Tax credit.
- i) Tax invoice under VAT.

- j) CEN VAT
- k) Exclusion from declared service.
- l) Short note on service tax.
- m) Bundled service.
- n) Define person under 65B (37) under service tax .
- o) TR-6
- p) Tax free goods.
- q) Compu- serve
- r) Mention any two circumstances in which Penalty can be levied under CST.

SECTION-B

Note: Short answer type questions. Attempt any ten parts 10x4=40

- Q.2
- i) Define TIN.
 - ii) Compulsory Vs Voluntary registration.
 - iii) Define self assessment.

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- iv) Works contract under CST ACT.
- v) Consumption variant.
- vi) Various types of returns under VAT.
- vii) Composition scheme for small dealers.
- viii) Advantages of VAT.
- ix) Features of CEN VAT.
- x) Small service provider's exemption.
- xi) How to calculate VAT? Illustrate.
- xii) Output Tax.
- xiii) Taxable Quantum under VAT.
- xiv) Appeals under VAT.
- xv) Cancellation of registration under CST.

SECTION-C

Note: Long answer type questions. Attempt any three questions. 3x10=30

- Q.3
- What is meant by turnover? Explain how is it determined under the CST Act.

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