

SECTION-C

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

- Q.3 Define VAT. What is Composition Scheme Under VAT?
- Q.4 Explain the features of VAT applicable in Delhi.
- Q.5 Important features of CST Act, 1956.
- Q.6 Procedure for allotment of service Tax number.
- Q.7 Procedure of Registration under CST.

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Roll No.

124142

4th 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) Appropriate State.
- b) Declared Goods.
- c) Can government be a dealer under CST?
- d) Service Tax.
- e) Input Tax Credit.
- f) Taxable event under CST.
- g) H-VAT.
- h) Concessional Rate in CST.

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- i) Provisional Assessment.
- j) False declaration regarding coverage of goods.
- k) Penalty to Pay Service Tax.
- l) Place of Business under CST.
- m) Vatable Person.
- n) Define CENVAT.
- o) Sales Tax Vs VAT.
- p) Income Variant.
- q) Limitations of CST.
- r) Cascading effect.

- ii) Benefits of Registration.
- iii) Short Note on Valuation of Service.
- iv) Abatement under Service Tax.
- v) Cancellation of certificate of Registration.
- vi) Inter-state sale.
- vii) Methods of Computing VAT.
- viii) Compu-serve
- ix) Explain - first stage dealer under CENVAT.
- x) Distinguish between single and multi-point tax.
- xi) Exempted goods.
- xii) TR-6
- xiii) Features of Indirect Tax laws.
- xiv) What is stock transfer under CST?
- xv) Define Gross Turnover.

SECTION-B

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

Q.2 i) Different Kind of Registration.

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