Objectives:


I) GUJARAT VALUE ADDED TAX 2003 60%

1. Preliminary
2. Incidence and levy of tax
3. Tax Authorities and Tribunal
4. Registration
5. Returns
6. Assessments, Recovery of Tax Refund
7. Liability to pay tax in certain cases
8. Accounts and records
9. Liability to produce Accounts and supply of Information
10. Appeal and review
11. Proceedings
12. Offences and Penalties
13. Miscellaneous

II) THE CENTRAL SALES TAX ACT 1956 30%

1. Preliminary
2. Formulation of principles for determining when a sale or purchase of goods takes place in the course of inter state trade or commerce or outside a state or in the course of import or export
3. Inter state sales tax
4. Goods of special importance in inter state or commerce
5. Liability in special cases
6. The Central Sales Tax (Registration and T.O.) Rules, 1957
7. The Central Sales Tax (Gujarat) Rules 1970

III) The Gujarat state tax on professionals, Trades, Callings and Employments Act, 1976 with Rules and notifications 10%

Suggested Readings:
1. The Central Sales Tax Act, 1956
2. Indirect Taxes: Dinkar Pagare - Sultan Chand & Sons
3. Systematic approach to Income Tax and Central Sales Tax Bharat Prakasion
4. The Value Added Tax Act, 2003 (Proposed)