RA-0746
M. Com. (Taxation) (Sem. I) Examination
March / April - 2017
Law of Indirect Taxes : Paper - III
(106 : Gujarat VAT Act & CST Act - 1965
Applicable to Gujarat State)

Time : 2 Hours] [Total Marks : 50

(2) जुगम आजना अंक प्रश्नांग गुणा दशष्ठी से छे.

1 नीचे श्रेणी प्रश्नांग उत्तर द्वारा:

(1) परोक्ष वेदना अंक संदर्भ.
(2) जुगम विभाग कालक भूमि रत्नाकर्षिक नोपचारांनो अंक संदर्भ.
(3) इनपुट टेस्ट एडिट कोणे कसेत?
(4) 'शासन यूज़रही'नो अंक संदर्भ.

2 (1) आंतरराष्ट्रीय वेदनांमध्ये "कोर्ट-संग मफदव" CSTना कालक मुख्य
भूमि.
(2) "आपात अने निकास दरमिश्चत माहीर नरींडी के वेदना कसारे
भूमि कसेत" ते CST मुख्य संदर्भ.

अध्याय

2 (1) जुगम विभाग कालक मुख्य "वेदना"नो अंक संदर्भ.
(2) इनपुट वेदना अंक प्रश्नांग ते जुगम तें तो बाल कोणे १ मुख्य फारे
tे संदर्भ.

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ENGLISH VERSION

Instructions: (1) As per the instruction no. 1 of page no. 1.
(2) Figures to the right indicate marks.

1 Attempt the following questions: 10
(1) What is meant by indirect taxes?
(2) What is meant by voluntary registration under GVAT Act?
(3) What is input tax credit?
(4) What is branch transfer?

2 (1) Explain the advantages of form C in inter-state sale. 7
(2) Explain when it is considered purchase/sale goods during the time of export and import.

OR

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2. (1) Explain the meaning of dealer as per GVAT Act.  
(2) Explain what is lump sum tax? Who cannot obtain the benefit of this tax?

3. Discuss the meaning of inter-state sale in the course of trade and commerce by levy of Central Sales Tax on it and its rate as per provisions of CST Act 1956.

OR

3. (1) Explain the constitutional provisions of levy indirect taxes.
(2) Explain the difference between GVAT and CST.
(3) Explain the provisions of audit assessment.
(4) Explain the meaning of taxable turnover.

4. Write short notes: (any two)  
(1) Commercial tax authorities  
(2) Returns as per GVAT Act  
(3) Sale in transit in CST Act  
(4) Difference between direct and indirect taxes.