

40155 : Group - C : Business Law : Law of Taxation - II Paper - IV

P. Pages : 1

Time : Three Hours



AV - 0417

Max. Marks : 80

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- Notes : 1. Solve **five** questions in all.
2. All questions carry equal marks.

1. Write short notes on **any two**.
 - a) Credit Scheme and rules.
 - b) Historical Background of VAT Laws.
 - c) Salient features of Service Tax Act.
 - d) Evolution of Sales Tax Laws.
2. Give brief account of different indirect taxes along with relevant constitutional provisions.
3. Define and discuss, 'Goods', 'Dealer', and 'Business' under Central Sales Tax Act.
4. Discuss various kinds of duties under customs act with underlying objectives.
5. What is excise duty ? Discuss various types of duties that are leviable under central excise act.
6. Explain the assessment procedure, interest and penalties as provided under MVAT 2002.
7. Write short notes on :
 - a) CENVAT
 - b) Filing of Service Tax Returns.
8. Define and explain 'Service'. Discuss the 'Covered' and 'exempted' services under Service Tax Act.
9. Define 'sale' and discuss objects and features of Central Sales Tax Act.
10. Write brief notes on :
 - a) 'Goods' and 'Dutiable Goods' under customs act.
 - b) Merits and Demerits of VAT.
