

SARDAR PATEL UNIVERSITY
B Com. - II Semester Examination
2016

Thursday, 7th April 2016

2.30 pm to 4.30 pm

UB02CCOM06 – Tax Procedure and Practice - II

Maximum Marks : 60

Note : Figures to the right indicate full marks.

- Q-1 What is Gujarat Value Added Tax Act, 2003 ? Explain the background need and rules of it. [15]
- OR**
- Q.1 Define the following terms in the context of Gujarat Value Added Tax, 2003 : [15]
- (i) Business (ii) Dealer (iii) Person
 (iv) Sale and Resale (v) Raw-materials
- Q.2(a) Explain the incidence of tax according to section 3 of Gujarat Value Added Tax. [08]
- (b) Clarify certain Sales and Purchase not liable to tax (Sec.4) [07]
- OR**
- Q.2 According to Gujarat Value Added Tax Act, Explain : [15]
- (i) Provisions for compulsory registration
 (ii) Voluntary Registration
 (iii) Tax Credit & Payment of lump sum tax
- Q.3 Write note on : [15]
- (i) An overview of CST 1956 (Central Sales Tax)
 (ii) Procedure for obtaining registration under CST 1956.
- OR**
- Q.3(a) Explain the principles of determining nature of Sales & Clarify, when does a sale or purchase of goods take place outside the state. [08]
- (b) Explain the compulsory & voluntary registration of Dealers under CST Act, 1956. [07]
- Q.4 Write note on **Any Two** : [15]
- (i) Inter state transfer goosed issue and receipt of from F.
 (ii) Sales to Registered Dealer against Form C.
 (iii) Return of Sales Tax payable under CST Act, 1956
 (iv) Sales to the Government against Form D.

