

Test held on : 02-09-2018

GOVERNMENT OF PUDUCHERRY
DEPARTMENTAL TEST IN SALES TAX ACT AND RULES
(With books)
2018

Time : 3 hours

Maximum Marks: 100

Candidates should secure a minimum of 40% of marks to secure a pass

- SECTION – I :**
- (i) Pondicherry General Sales Tax Act & Rules
 - (ii) Puducherry Value Added Tax Act & Rules
 - (iii) Central Sales Tax Act 1956 & Rules.

Note:

- (i) Answer any 5 questions.
- (ii) Question No.7 is compulsory.
- (iii) Quote the relevant Section and Rules wherever necessary.

1.
 - (a) When is a dealer to get himself registered.
 - (b) What is the amount of registration fee prescribed for IMFL dealer.
2.
 - (a) Define the provisional assessment.
 - (b) A dealer who has not opted to pay tax under rule 15, what is the form in which he has to report the annual turnover.
3.
 - (a) What is to be done by the Assessing Authority if he finds that the whole or any part of turnover has escaped assessment to tax.
 - (b) Specify the period upto which re-assessment can be done.
4.
 - (a) What is the further mode of recovery.
 - (b) When the Assessing Authority can revoke the recovery action.
5.
 - (a) If a dealer after completion of final assessment finds that the tax assessed by the authority concerned is more than the amount what is due by him, what is the remedy available to him to do further?
 - (b) When a 'B3' demand notice is issued to the dealer.
6.
 - (a) What is the special power provided to the secretary to Govt.
 - (b) What is the time limit prescribed to the secretary not to pass orders in such cases.

- (5 x 2 = 10 Marks)
7. An Oil Mill dealer effects the following transactions.
 - (a) Purchased groundnut kernel from local Agriculturist Rs. 35,00,000 -00
in December, 2006.
 - (b) He made interstate sales of groundnut oil without Rs.10,00,000 - 00
Form-C
 - (c) Local sales of groundnut oil Rs.15,00,000 - 00
 - (d) Local sales of groundnut oil cake Rs. 5,00,000 - 00

Workout the tax liability.

(5 x 1 = 5 Marks)

8. Write short notes on the following

- (a) Compulsory Registration.
- (b) Cancellation of Registration of a dealer.
- (c) Tax liability for works contract.
- (d) Payment of tax at compounded rate.
- (e) Fair Market Value.

(5 x 1 = 5 Marks)

9. Specify the rate of tax for the following.

- (a) Precious stones.
- (b) All kinds of utensils.
- (c) HawaiiChappals.
- (d) Teleprinter.
- (e) IMFL

(5 x 1 = 5 Marks)

10. Answer the following

- (a) What is input tax?
- (b) When an appeal can be made to the Appellate Assistant Commissioner?
- (c) Transfer of business.
- (d) Best judgment Assessment.
- (e) What is the form prescribed to give permit for travelling sales man?

(5 x 1 = 5 Marks)

11. (a) When is a sale or purchase of goods said to take place outside a state?
(b) What are the goods of special importance in interstate trade?
(c) If the certificate of registration given is destroyed accidentally can a duplicate copy of such certificate be given?
(d) What is the form prescribed to be given by a dealer for interstate purchase of goods at concessional rate.
(f) When a penalty in lieu of prosecution can be levied.

(5 x 1 = 5 Marks)

12. Mention the rate of tax for the following goods.

	<u>With 'C' Form</u>	<u>Without 'C' Form</u>
(a) Coffee powder		
(b) Capital goods		
(c) IT Products		
(d) Molasses		
(e) Drycell		

(5 x 1 = 5 Marks)

- SECTION – II :** (i) The Central Goods and Services Act & Rules 2017
(ii) State Goods and Services Act & Rules 2017
(iii) Integrated Goods and Services Act & Rules 2017

Note:

Answer any five of the sub-section of Question No. 1.

1. Define the following.
(a) Aggregate turnover (b) Output Tax (c) Electronic Cash Ledger.
(d) Place of Business (e) Taxable supply (f) Works Contract
(5 x 1 = 5 Marks)
2. Write short notes on the following.
(a) Tax Liability on compound and mixed supplies.
(b) Persons not liable of registration.
(c) Prohibition of unauthorized collection of Tax.
(d) Annual return.
(e) Interest on delayed payment.
(5 x 1 = 5 Marks)
3. (a) Specify under which rule a registered person has to display his certificate of registration.
(b) When physical verification of business can be done?
(c) What are the documents required for claiming input tax credit?
(d) What is the form of requisition prescribed to be given by a person seeking provisional assessment?
(e) What is the prescribed procedure laid down under the rules for filing of an appeal before the Appellate Tribunal.
(5 x 1 = 5 Marks)
4. Answer the following.
(a) Adjudicating Authority (b) Inward supply (c) Outward Supply
(d) Manufacture (e) Proper officer
(5 x 1 = 5 Marks)
5. (a) When a registered person can opt to pay tax at the compounded rate?
(b) What is the turnover prescribed under the Act for registration?
(c) Can a non-resident taxable person making taxable supply be given a Registration?
(d) What is the time limit prescribed for registration?
(e) When a credit note be given for the goods supplied are returned by the recipient?
(5 x 1 = 5 Marks)
6. (a) When the registered person can file final return, if the registration is cancelled.
(b) How the collection of tax at source is collected from an electronic commerce operator?
(c) If the refund of tax ordered under the Act is not given effect then what is the interest rate prescribed to be paid to the applicant.
(d) What is the summary assessment?
(e) A partner of the firm retires from the business after intimating the commissioner by a notice, what is the legal position with regard to liability of tax?
(5 x 2 = 10 Marks)

7. (a) What are the characters prescribed for issue of registration certificate?
(b) What is the form to be given for making changes at the common portal for amendment of registration?
(c) What is the form prescribed for registration of non-resident taxable person?
(d) Explain in brief the term 'Scrutiny of returns'.
(e) What is the prescribed appeal form for filing an appeal before the Appellate Authority?

(5 x 1 = 5 Marks)

8. (a) When a penalty can be levied for non-furnishing of an information return under section 150 of the Act. What is the amount of penalty prescribed?
(b) When a general penalty can be levied for contravention of provisions?
(c) A dealer transport goods in contravention of the provisions, can the vehicle be detained and document ceased?
(d) A person incharge of the company found committed an offence. Shall he be deemed to be guilty of the offence and punished?
(e) What is the specified procedure laid down for a person registered to carry out jobwork?

(5 x 1 = 5 Marks)

9. Explain the following

- (a) Export Service (b) Special Economic Zone (c) Levy and Collection
(d) Interstate Supply (e) Zero rated Supply

(5 x 1 = 5 Marks)

10. (a) What is the Interstate Supply?
(b) Explain the power to grant exemption from tax by the Govt.
(c) When a taxable person shall levy and collect tax on the integrated goods and services.
(d) What are the supply which shall not be treated as Intra-State Supply?
(e) Explain the place of supply of goods imported into or exported from India.

(5 x 1 = 5 Marks)

11. (a) When a registered person has paid Integrated tax on supply wrongly in excess. Can the excess tax so paid be refunded to him?
(b) When the transfer of Input Tax credit is given for utilization of credit of Integrated tax credit?
(c) Mention the form in which Quarterly return for registered person opting for composition levy.
(d) Specify the form which is to be given by the Input Service Distributors.
(e) Mention the form to be given by a person having Unique Identity Number?

(5 x 1 = 5 Marks)

GOVERNMENT OF PUDUCHERRY

DEPARTMENTAL TEST IN SALES TAX ACT AND RULES

(With books)

2008

Time: 3 hours

Maximum Marks: 100

Candidates should secure a minimum of 40% of marks
separately in each section to secure a pass

SECTION – I: Puducherry Value Added Tax Act & Rules 2007

(Carries maximum of 70 marks)

- Note: (i) Answer any SIX questions.
(ii) Question No. 4 is compulsory
(iii) Quote the relevant sections and rules

1. Specify the rate of Tax for the following goods under the Puducherry Value Added Tax Act, 2007

- | | |
|-----------------------|-------------------|
| a) Readymade Garments | f) DVD & CD |
| b) Maida | g) Iron & Steel |
| c) Electrical Energy | h) yarn |
| d) Pressure cooker | i) Candles |
| e) Raw Hides | j) Ball point pen |

(10x1= 10 Marks)

2. Write short notes on the following

- Give two examples of zero rated transaction
- Specify the Registration fee applicable to different kind of dealers.
- Mention the procedure for filing revised return
- Mention the special powers of the Secretary
- Define Works Contract

(5x2= 10 Marks)

3. Answer in one line

- a) What is the last date for filing return in Form-I ?
- b) Specify the Turnover limit that mandates audit of accounts by Chartered Accountants / Cost Accountants.
- c) Mention any one of the documents that the person in charge of a goods vehicle has to carry with him.
- d) Whether the Registration granted under the Puducherry Value Added Tax Act 2007 is subject to renewal on Annual basis or not?
- e) Mention the name of the Form in which Travelling salesman permit is issued.
- f) When was Value Added Tax introduced in Puducherry?
- g) What is a Tax period?
- h) Mention the name of the form in which the Government Department has to report their quarterly Turnover.
- i) Whether the dealers who opted to pay tax under composition scheme can collect Tax from the customers?
- j) Whether the dealer manufacturing exempted goods can claim input tax credit or not?

(10x1= 10 Marks)

4. M/s. X Ltd., a dealer in cosmetic goods has effected the following transactions during the month of September 2008

I Purchases:-

- a) Inter-State purchase of cosmetic goods for Rs. 30,00,000/- and paid CST Rs. 60,000/- on that purchase.
- b) cosmetics purchased from a local registered dealer for a sum of Rs. 40,00,000/- by paying a tax of Rs. 5,00,000/-.
- c) Purchased Computer as office equipment from a local registered dealer for a sum of Rs. 1,00,000/- by paying tax of Rs. 4000/-

II Sales:-

- a) effected a local sale of cosmetic goods for Rs. 50,00,000/-
- b) effected inter-State sale of cosmetics for a sum of Rs. 5,00,000/- against Form C by collecting Tax of Rs. 10,000/-

Determine the following under the Puducherry Value Added Tax Act 2007 for the month of September 2008 in respect of M/s. X Ltd.

- i) Input Tax Credit eligibility
- ii) Output Tax liability
- iii) Net Tax payable
- iv) Whether the dealer can pay tax at compounded rate under section 19 of the Puducherry Value Added Tax Act, 2007?

(4x5= 20 Marks)

Contd. ..3/-

- 5) What are the deductions and exclusions allowed in determining the Taxable Turnover under the Puducherry Value Added Tax Act, 2007?
(10 Marks)
- 6) Enumerate the procedures contemplated to claim refund under Puducherry Value Added Tax Act, 2007?
(10 Marks)
- 7) Mention the circumstances under which one can claim input tax credit and explain the disallowance and reversal of Input Tax Credit?
(10 Marks)

SECTION – II: Central Sales Tax Act, 1956 & Rules

(Carries maximum of 30 marks)

- Note** (i) Answer any three questions
(ii) Quote the relevant Sections and rules

1. M/s. Y a dealer in readymade garments had the following transactions in September 2008

Purchases:-

- a) local purchase of readymade garments from a registered dealer for Rs.5,00,000/- by paying tax of Rs. 20,000/-
- b) purchased readymade garments for Rs. 20,00,000/- from other states by paying CST of Rs. 40,000/-

Sales:-

- a) effected a local sale of Ready made garments for Rs. 10,00,000/-
- b) effected an inter-State sale of Readymade garments for Rs.15,00,000/- against C Form.
- c) Effected inter-State sale of Readymade garments for Rs. 5,00,000/- without Form C
- d) Exported Readymade garments to Sri Lanka for Rs. 2,00,000/-

Determine the Tax liability of the dealer under the CST Act, 1956

(10 Marks)

2. (i) Explain the procedure contemplated to deal with loss of declaration Form C in the custody of the purchasing dealer?
- (ii) Explain the procedure for imposing Penalty in lieu of Prosecution under the CST Act, 1956.

(2 X 5 = 10 Marks)

3. Answer in one line

- i) What is the current rate of Tax for inter-State sale against C Form?
- ii) Which declaration form has to be filed to claim exemption on stock transfer?
- iii) Which declaration has to be filed for claiming exemption on account of sale to exporters under section 5(3) of the Central Sales Tax Act, 1956?
- iv) Mention any two goods which are of special importance in the inter-State trade and commerce.
- v) Mention the name of the Form for claiming exemption under section 6(4) of the Central Sales Tax Act, 1956.
- vi) What is the registration fee payable under the Central Sales Tax Act, 1956?
- vii) Which section of the Central Sales Tax Act, 1956 deals with sale in transit?
- viii) Which section of the Central Sales Tax Act, 1956 deals with CST Appellate Authority?
- ix) Whether the Government department can buy goods at concessional rate against issue of Form D ?
- x) Mention the name of the Form in which indemnity bond has to be filed.

(10x1=10 Marks)

4.. What is the rate of tax to be levied for the following commodities under the Central Sales Tax Act, 1956

	With C Form	Without C Form
a) Motor Car		
b) Sports goods		
c) Tri cycle		
d) Air conditioners		
e) Sewing Machine		

(5x2 = 10 Marks)

GOVERNMENT OF PONDICHERRY
DEPARTMENTAL TEST IN SALES TAX ACT AND RULES
(with books)
2006

Time: 3 hours

Maximum Marks: 100

SECTION – I : PGST Act & Rules

- Note:** (i) Answer any SIX questions.
(ii) Question No.4 is compulsory.
(iii) Quote the relevant sections and rules.
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1. Definition of the following with reference to the Pondicherry General Sales Tax Act and Rules may be given:
- (a) Casual Dealer
 - (b) Goods
 - (c) Sale
 - (d) Turnover
 - (e) Fresh assessment

(10 Marks)

2. Specify the rate of tax for the following:
- (a) Dry Cell
 - (b) Paints
 - (c) Binocular
 - (d) Imitation Jewellery
 - (e) Arecanut

(10 Marks)

3. Describe the concept of turnover tax and name the goods for which turnover tax is to be levied and also specify the turnover limit for the same under the PGST Act.

(10 Marks)

4. Draft an assessment order under the PGST Act in respect of the following:
Tvl. Ramu and Company, Nehru Street has reported the following turnover for the year 2004-2005: -

- (a) First sale of tailoring machine worth Rs.2.5 lakhs
- (b) Tailoring canvas cloth worth Rs.15 lakhs as a first sale
- (c) First sale of buttons for Rs.21 lakhs.
- (d) Second sale of tailoring thread for a value of Rs.15 lakhs.

(20 Marks)

5. Explain in brief the use of the following forms and the registers maintained under the PGST Act:

- (a) Form XVII
- (b) Form XX
- (c) D-1 Register
- (d) Form B-2
- (e) Form B-3

(10 Marks)

6. (a) Explain the provision relating to error apparent on the face of record.
(b) Briefly explain the use of Form B-6 (10 Marks)
7. What is meant by Single Point tax and Multi Point tax? What is the system adopted now for taxation? (10 Marks)

SECTION – II : C.S.T. Act & Rules

Note: (i) Answer any THREE questions.
(ii) Quote the relevant rules.

1. Explain in brief the use of Form "F" under the CST Act, 1956. (10 Marks)
2. What is the rate of tax to be levied for the following commodities under the CST Act, 1956?
- | | <u>With "C" Form</u> | <u>Without "C" Form</u> |
|--|----------------------|-------------------------|
| (a) Electric Motors | | |
| (b) Indigenous hand made musical instruments | | |
| (c) Fish plate balls | | |
| (d) Cartons | | |
| (e) Computer Software | | |
- (10 Marks)
3. Give short notes on the following:
- (a) Use of Form "C"
 - (b) Form "G"
 - (c) Form No.2
 - (d) When is a sale take place in the course of inter-state trade
 - (e) Stock transfer from one State to another
- (10 Marks)
4. Draft an assessment order under the CST Act, 1956 for the following:
An industry registered with the Director of Industries started production on 1.4.2000 effected sale of their own product and product of others.
- (a) Inter-state sale of their own product - Rs.35 lakhs
 - (b) Inter-state sale of others product of soap - Rs.15 lakhs
 - (c) Inter-state sale of discarded materials - Rs.5 lakhs
- (10 Marks)

GOVERNMENT OF PONDICHERRY
DEPARTMENTAL TEST IN SALES TAX ACT AND RULES
(with books)
2004

Time: 3 hours

Maximum Marks: 100

SECTION - I - PGST Act & Rules

- Note: (i) Answer any SIX questions.
(ii) Question No.4 is Compulsory.
(iii) Quote the relevant sections and rules.
-

1. Define the following with reference to The Pondicherry General Sales Tax Act & Rules, 1967:

- | | |
|-------------------------|------------------|
| (a) Casual dealer | (b) Goods |
| (c) Wholesale dealer | (d) Manufacturer |
| (e) Assessing authority | |

(10 marks)

2. The rate of tax applicable to the following commodities may be specified

- | | |
|--------------------|-------------------|
| (a) Sugarcane | (b) Copra |
| (c) Leather bags | (d) Washing soaps |
| (e) Digital camera | |

(10 marks)

3. How are the work contract and food supplied at hotels taxed under the Pondicherry General Sales Tax Act, 1967.

(10 marks)

4. T. Textile Co., has furnished the following details. Prepare an assessment order.

- | | | |
|-------------------------------------|---|-----------------|
| (a) Inter-state purchase of cotton | - | Rs. 50,00,000/- |
| (b) Local purchase of cotton | - | Rs. 25,00,000/- |
| (c) Local sale of cotton yarn | - | Rs. 35,00,000/- |
| (d) Local sale of turkey towel | - | Rs. 10,00,000/- |
| (e) Inter-state sale of cotton yarn | - | Rs. 60,00,000/- |
| (f) Local sale of old cars | - | Rs. 5,00,000/- |

(20 marks)

5. Describe in brief the use of the following forms under the Pondicherry General Sales Tax Act, 1967 –

- (a) Form – A
- (b) Form – B-3
- (c) Form – A-2
- (d) Form – A-7
- (e) Form – D

(10 marks)

6. (a) Explain the provisions relating to escaped assessment.
(b) Explain the categories of dealer exempted from registration. (10 marks)
7. Explain the treatment of declared goods for levy of tax under Pondicherry General Sales Tax Act, 1967. (10 marks)

SECTION – II - C.S.T Act & Rules

Note: (i) Answer any THREE questions.
(ii) Quote the relevant rules.

1. Explain the use of form 'H' under the Central Sales Tax Act, 1956. (10 marks)
2. The rate of tax applicable to the following commodities with / without 'C' form may be specified:
- | | <u>With 'C' Form</u> | <u>Without 'C' Form</u> |
|---------------------------------|----------------------|-------------------------|
| (a) Iron and Steel | | |
| (b) Talcum powder | | |
| (c) Preserved tinned Pine-apple | | |
| (d) Atta flour | | |
| (e) Jasmine perfume | | |
- (10 marks)
3. Write short notes on –
- (a) Sale in the course of export
(b) Section 8 (4)
(c) Penalty for misuse of 'C' form
(d) Appropriate State
(e) Whether prosecution can be taken for the offence for which penalty under section 10-A is levied. (10 marks)
4. List five goods of special importance in the case of inter-state sale. (10 marks)