

Veer Narmad South Gujarat University

M.Com. Part - I

Taxation Paper - III

**(Gujarat Value Added Tax Act Central Sales Tax Act & Gujarat Professional Tax Act)
With effect from 2005-2006**

Objectives :

To give an understanding of various provisions of Gujarat VAT with Rules, Central Sales Tax Act, 1956 applicable to State of Gujarat and the Provisions of Gujarat State Professional Tax Act, 1976

- 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
 - (14) Gujarat Value Added Tax Rules 2003
- 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 out side 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.) Rutes, 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)