

GOODS AND SERVICE TAX REGISTRATION



SERVICE TAX

Individuals registered under the Pre-GST laws



Businesses with **aggregate turnover** above certain threshold limits*



Casual taxable person / **Non Resident** taxable Person



Inter state supplier of goods / services and **Input Service Distributor**



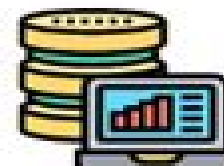
Those paying tax under **Reverse Charge Mechanism**



Persons who supplies via **e-commerce aggregator**



TDS/TCS deductor



Person supplying **OIDAR** services

Businesses with aggregate turnover, in case of goods of above the threshold limit of Rs. 40 Lakhs (Rs. 10 Lakhs for North-Eastern States, J&K, Himachal Pradesh and Uttarakhand) and Rs. 20 lacs, in case of services.

Registration Under Service Tax

Kaushal Kumar Agrawal



Registration Under Service Tax:

Guide to the "Goods and services Tax" CA Farooq Haque, 2018-04-30 Guide to the Goods and Service Tax provides the reader with an in depth understanding of the CGST and IGST laws regulations circulars notifications etc through comprehensive examples and illustrations The interpretations given in this book are based on the personal understanding and opinions of the author Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla, 2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly *Rates of Taxes on Services under the Goods and Services Tax Act, 2017 as on 1st April, 2022 with case laws.* K Hyder Vali M.A., LL.B., 2022-06-06 This Book Contains 6 Digits Service Account Codes SAC for all the Services Service wise Index to all the Services liable to Service Tax under GST Act 2017 Index to Explanatory Notes to the Scheme of Classification of Services Annexure Service Description Service Code Tariff Chapter Section Heading Group Published by the CBIC All Amendments made in respect of Entries and Rate of Taxes and Exemptions from July 2017 upto 1st April 2022 Meanings to all the words and definitions referred in Service Tax Notifications Case laws rendered by Hon ble Supreme Court and the Hon ble High Courts and various Advance Ruling Authorities AAR Appellate Advance Ruling Authorities AAAR from July 2017 upto 1st April 2022 Most useful to all the Tax Practitioners Chartered Accountants Bar and Bench GST Departmental Officers Service Providers as well throughout India

Direct Tax Planning and Management Kaushal Kumar Agrawal, 2007 Primarily Written For The Students Of Commerce The Present Book Is A Complete Study Of Tax Planning Tax Procedure And Management Wealth Tax Central Sales Tax And Service Tax Structured In Five Parts The Book Contains Fifty Nine Chapters In All Covering The Latest Syllabus Prescribed By Most Of The Indian Universities In Addition To The Detailed Explanation Of Each Of Its Topics The Book Is Rich In Illustrations And Practice Exercises That Facilitate Easy Understanding And Quick Revision Of The Subject It Will Undoubtedly Prove Useful To The Students Of B Com Cs Final M Com Mba Mfc And Cfa Besides Students The General Readers Keen To Obtain Basic Knowledge Of Tax Will Find This Book Highly Informative *Goods and Services Tax (G.S.T.)*

& Customs Duty (10th Edition) Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2022-07-01 About the G S T Goods and Services Tax Customs Duty Book Tenth Revised and Updated Edition 2022 The only Book on GST and CUSTOMS DUTY 10th Revised Updated Edition within a period of 5 years The law stated in the book is as amended upto October 2022 Amendments in GST and Customs Duty made by the Finance Act 2022 have been duly incorporated in the book Most authentic up to date and comprehensive text book on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans

Indirect Tax Goods and Services Tax (GST) B. Com. 5th Sem CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta, 2025-04-10 1 Overview of GST 2 Important Definitions 3 Supply Under GST 4 Levy and Collection of tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax and Credit 11 Registration 12 Tax Invoice Credit and debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act Definitions Features Levy and Collection of IGST 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Daul Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties

Textbook of GST and Customs Law V. Balachandran, 2021-06-10 The special feature of the book is that it tries to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man There are many illustrations examples and explanation which make the book interesting reading The book comprises of two parts namely Part I GST and Part II Customs Law The latest developments recent trends in GST and Customs Law have been incorporated at the appropriate places in the book While a separate section is earmarked for problems and their keys another part is assigned for Quiz in GST and Customs Law covering 140 questions which would be highly useful to the students appearing for examinations and interviews Another significant feature of the book is that it has incorporated and highlighted the changes in the Finance Act 2020 pertaining to GST and Customs Act 1962 At the end of every chapter adequate questions for Part A and Part B are given The GST collections administrative structure and Officers of GST and Customs are included at the appropriate chapters Further the past years question papers of some of the Universities are also included in the book The First edition has discussed clearly in a simple style the provisions and practical aspects of Central GST State GST and Integrated GST Act Students pursuing B Com BBA BL M Com MBA Allied business courses and students wish to appear examination to become GST Practitioner will find the book as a classroom textbook as in the past

Indirect Taxes

Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2022-04-29 Indirect Taxes For B Com III Year of Bundelkhand University B Com Hons Semester IV of Binod Bihari Mahato Koylanchal University Dhanbad BBMKU Sido Kanhu Murmu University Dumka SKMU M Com Semester IV of Binod Bihari Mahato Koylanchal University Dhanbad BBMKU Vinoba Bhave University Hazaribag VBU Sido Kanhu Murmu University Dumka SKMU The present edition of the book has been thoroughly revised and the language has been made much simplified Amendments made by the Finance Act 2017 have been incorporated in the book and the numerical illustrations have been revised accordingly The effect has also been given to the latest rules circulars and notifications Several new illustrations have been added at appropriate places Most of these illustrations and numerical questions are given in the book have been taken from the latest examination papers of various Universities **TAXATION LAW AND PRACTICE, Volume I** BALACHANDRAN, V. ,THOTHADRI, S., 2012-09-19 This easy to read text covers the entire gamut of direct and indirect taxes The first eight chapters deal with direct taxes and generation of income from different sources The last five chapters focus on different forms of indirect taxes This text lucidly explains the acts rules sections laws of direct and indirect taxes with a view to integrating the relevance of these laws with tax planning The text fosters a clear understanding of the principles relating to computation of taxable income under each head of income It covers different types of excise duties methods of valuation for customs types of transactions under the Central Sales Tax Act variants of VAT and different methods of computation of VAT and service tax for management and professional services A number of solved Illustrations at the end of each chapter are provided for easy comprehension of the subject These along with chapter end questions consisting of short answer questions long answer questions and exercises enhance its value as a text This text is intended for the undergraduate students of management commerce and law BBA BCom and BL LLB Students pursuing professional courses such as CA BCS Bachelor of Corporate Secretaryship and the aspirants of Civil Services Examinations will also find the text immensely useful **Good And Simple Tax - GST for You** CMA Bhogavalli Mallikarjuna Gupta, 2017-08-24 The Goods and Service Tax rolled out in India on 1st July 2017 subsuming a plethora of taxes into a single tax and enabling input tax credit at every stage of the supply chain thereby making the products and services cheaper to the end consumer The rollout of GST also improves the ease of doing business in India The way the business is carried out in India is undergoing a major change as the terms of manufacture purchase sale and service is replaced with a single word called Supply The author covers all these topics like Supply Place of Supply Time of Supply and Valuation with easy to understand examples so that the trade and industry can benefit at large from the same and change their business practices accordingly **GOOD AND SIMPLE TAX GST FOR YOU** is written in layman's language and it explains the complex GST requirements in a simple and lucid language with examples CS Vasudeva Rao Devaki DV Rao and Associates *Goods and Services Tax with Customs Law* FCA Vineet Gupta, Dr. N.K. Gupta, 2020-09-25 Despite the complications faced by the common man in implementation of GST in their concerned organizations as well as gaining an understanding of the new

taxation system put in place an attempt has been made to provide an insight to the taxation system introduced by the Government effective from 1st July 2017 All the acts rules notifications circulars and other relevant text have been compiled in a meticulous and methodical manner with the sole purpose of providing an insight to the readers We have made an attempt to transform technicalities in legal provisions into simplified analysis thereby providing the readers a wholistic insight on each topic covered under several chapters complied in this book Series of illustrations FAQs MCQs unsolved problems under the heading of knowledge testers incorporated in each chapter is devised in a way to maximize the understanding of readers on each topic with ease

GOODS AND SERVICES TAX (THIRD EDITION) YASH

GUPTA,2023-10-15 Goods and Services Tax GST is an indirect tax imposed on supply of goods and services The book has 16 Chapters covering topics 1 Introduction to GST 2 Levy Collection of GST 3 Registration 4 Supply 5 Time of Supply 6 Place of Supply 7 Value of Supply 8 Input Tax Credit 9 Invoice Credit Debit Notes 10 Accounts Records 11 GST Returns 12 Payment of Tax 13 E Way Bill 14 GST Refund Offences Penalties 15 Assessment 16 Anti Profiteering Measure A good amount of examples and reasoning problems have been included and the language of the book is simple The book brings about the essential concepts of GST Legal and procedural aspects presented in a simplified manner via Flow Charts Elaborate examples The concepts explained in this book would be useful for Under Graduate students of the various Commerce streams Traders and General readers to understand and practically apply GST with ease The book has been updated as per the latest revisions as on 1st September 2023

Tax laws and practice DR.VEENA SONI,2022-09-30

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Services Tax (GST) by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta CA Anoop Modi,CA Mahesh Gupta,Nikhil Gupta,2020-06-30 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Refunds 20 Anti Profiteering Measure 21 Avoidance of Dual Control 22 Appendix True False and Fill in the Blanks Type Questions

Goods and Services Tax (G.S.T)

10th Edition Dr. H.C. Mehrotra, Prof. V.P. Agarwal,2022-10-01 About the Goods and Services Tax G S T Book The law stated in the book is as amended upto October 2022 Amendments in GST made by the Finance Act 2022 have been duly incorporated in the book Most authentic up to date and comprehensive text book on GST The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded

solved illustrations and questions for practice with Ans **Madhukar Hiregange's Practical Guide to GST on Textile Industry** CA Madhukar Hiregange, CA Roopa Nayak, Shubham Khaitan, 2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms **A Study of Service Tax in India and its Analysis** Dr. Makarand Raghunath Sakhalkar, 2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994 It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944 However the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr Manmohan Singh It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994 It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service **Goods and Services Tax (G.S.T.) & Customs Duty (11th Edition)** Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2023-07-04 About the G S T Goods and Services Tax Customs Duty Book Amendments in GST and Customs Duty made by the Finance Act 2023 have been duly incorporated in the book Significant Notifications and Circulars issued by the Central Board of Indirect Taxes and Customs upto 30th June 2023 have been incorporated in the revised edition of the book Most authentic up to date and comprehensive text book on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans **Practical Guide to GST on Real Estate Industry** CA Madhukar Hiregange, CA Sudhir V S, CA Roopa Nayak, CA Virender Chauhan, 2020-05-12 The purpose of this book is to enable the taxable person to understand the

applicability and impact of GST provisions with respect to the Real Estate Industry The comprehensive and in depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on real estate developers Complex Developers Joint Development contractors and other income Part 3 Detailed operational law containing classification registration tax credits documentation payments etc Part 4 Detailed procedural law containing assessment audit advance ruling appeals penalties demands etc Part 5 Tax planning avenues GST and RERA Transitional provisions Part 6 Disputes and department actions focussing on possible dispute area resolution Part 7 Role of Professionals from GST audit and tax planning perspective Part 8 Miscellaneous 220 FAQs and filled forms Appendices containing FAQs released by CBIC

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