



Taxation of Services: An Education Guide

June 20, 2012



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DP Hallahan



Taxation Of Services An Education Guide:

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GST C. P. Chandrasekhar, Girish Kumar R., 2016-12-01 The 101st Constitution Amendment Act 2016 on GST is a big leap for the fiscal reforms relating to the Indirect Tax regime in India as it seeks to introduce a single comprehensive tax that will subsume other indirect taxes on consumption like sales and service taxes strengthen the nation s tax institutions dismantle barriers that exist across States and create a common market The main objective of the GST Act is to replace the existing multi layered indirect tax regimes instituted by the Union and State Governments and to unify them across the country It is a comprehensive value added tax on the manufacture sale and consumption of goods and services levied and collected on value addition at each stage of sale or purchase of goods or supply of services based on the input tax credit method but without State boundaries The administrative power generally vests with a single authority to levy tax on goods and services By amalgamating a large number of Central and State taxes into a single tax GST would pave the way for a common national market This volume focuses on the GST Act 2016 and its effects on Indian federal polity And those who contributed papers are C P Chandrasekhar Chirashree Dasgupta Girish Kumar R Gopakumar K Prabhat Patnaik Reapan Tikoo

Roll Up Your Sleeves for GST Bhogavalli Mallikarjuna Gupta, India has a complicated taxation system This is made even more complex thanks to its federal system with each state having its own taxation rules and regulations This makes it difficult for business houses and organizations and very often the complex tax structures end up having a negative impact on consumers as they end up paying more for goods and services The proposed Goods and Services Tax or GST has been in the pipeline for quite some time Finance Minister Arun Jaitley hopes to pass the bill by April 2016 The author takes us on a journey from the history of taxation in India to its current practices and the future if GST is implemented You can learn about the intricacies pros and cons of GST in this easy to read pithy book

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