

Preface

Goods and Service Tax is the most significant economic reform since independence. This is going to transform the system of indirect taxation in India and is appropriately termed as one nation one tax: GST has been included in syllabus of B.Com (Hons.) and B.Com of University of Delhi and many other Universities. GST is also the part of curriculum of Major Professional Courses and Post Graduate Courses across the Country.

This book is sincere and humble efforts to introduce the subject to the student pursuing these courses. The Book approaches the provision of GST in detail and simultaneously provides a summary of these provisions. Simple illustration have also been included at appropriate places. All this is expected to help the student being effective in understanding the subject and focus on their examinations.

Efforts have been made to maintain accuracy in respect of legal and literal interpretation of various provisions but GST being a new law scope for error and mistake cannot be ruled out. Readers are requested to forward their suggestions for further improvements in the book.

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