

Contents



	PAGE
About the Author	I-5
Preface	I-7
Chapter 1	
◆ INDIRECT TAXES IN INDIA: PRE-GST ERA	1
Chapter 2	
◆ GST IN INDIA: AN INTRODUCTION	8
Chapter 3	
◆ REGISTRATION	23
Chapter 4	
◆ SUPPLY UNDER GST	51
Chapter 5	
◆ LEVY AND COLLECTION OF GST	75
Chapter 6	
◆ EXEMPTIONS FROM GST	96
Chapter 7	
◆ PLACE OF SUPPLY	115
Chapter 8	
◆ TIME OF SUPPLY	134
Chapter 9	
◆ VALUE OF SUPPLY	158
Chapter 10	
◆ INPUT TAX CREDIT	187
Chapter 11	
◆ PAYMENT OF TAXES	224
Chapter 12	
◆ JOB WORK	246
Chapter 13	
◆ REVERSE CHARGE MECHANISM	255

Chapter 14

- ◆ TAX INVOICE, CREDIT AND DEBIT NOTES

271

Chapter 15

- ◆ RETURNS UNDER GST

285

Chapter 16

- ◆ ACCOUNTS, RECORDS & AUDIT

306

Chapter 17

- ◆ ASSESSMENT

318

Chapter 18

- ◆ OFFENCES, PENALTIES & APPEALS

324

Chapter 19

- ◆ MISCELLANEOUS PROVISIONS

337

Chapter 20

- ◆ BASIC CONCEPTS OF CUSTOMS LAW

348

Chapter 21

- ◆ TYPES OF CUSTOMS DUTY

357

Chapter 22

- ◆ VALUATION UNDER CUSTOMS

370

Chapter 23

- ◆ CUSTOMS PROCEDURE

388

Chapter 24

- ◆ BAGGAGE AND EXEMPTIONS

394

QUESTION PAPER (B.COM.) : DECEMBER 2017

407

SOLVED PAPER B.COM.(H) : MAY 2018

409