

Preface



It gives me immense pleasure to present this academic book on “GST and Customs Law”, strictly as per the prescribed syllabus for B.Com.(Hons.) Semester VI under CBCS, Delhi University. The book has interpreted and presented the legal provisions in simple form, without tempering with the intent and spirit of the law. The book covers all the legal provisions enacted up to 25th June, 2018.

Despite an experience of over more than 24 years, it turned out to be challenging task to bring the first illustrative book on GST just on the basis of bare Acts and the Rules. The present work is not based on the approach of “Copy & Paste” of the provisions. A careful look into the book authenticates this statement.

Each chapter begins with introduction that describes the crux of the chapter in a lucid manner. This unique feature will serve as the backbone in understanding the chapter.

I am greatly indebted to my teachers and guide for imbibing in me the approach to study the subject with an inquisitive mind that led me to a research scholar and now an author. I cannot forget the contribution of my M. Phil. Guide Late Professor R.K. Lele who made me learn the basic skills of writing. There are number of friends and my well-wishers who have contributed directly or indirectly.

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My thanks are due to CS. Rajan Khurana and CA. Anjali Agarwal whose contribution cannot be expressed in words.

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Some relations are such where the words completely fail to measure the intensity of the feelings of the heart. But, I would be failing in my duty if I do not express my gratitude to my father Dr. K.K. Bansal and mother Mrs. Santosh Kumari Bansal, who are my teachers and guide in true sense.

I am thankful to my wife Ritu for her valuable inputs, support and co-operation without which the task would not have been possible. My apologies are due to my lovely kids “Vatsla and Varad” as I have spent their ‘precious time of togetherness’ in writing this book, which cannot be compensated.

Though all possible care has been taken to avoid any errors, I would be thankful if errors and mistakes are pointed out by learned teachers and students. Suggestions from the readers are solicited for the improvement of the book and would be incorporated in the next edition and will be duly acknowledged. In case of any query, I may be reached through E-mail given below.

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