

Preface to Second Edition

“यद दुरं यद दुराद्यम्, यद च दुरै, व्यवस्थितम्,
तत् सर्वम् तपसा साध्यम् तपोहिदुर्तिक्रममा।”

Chanakya's words summarize the whole GST process. Even if something is very difficult to be achieved, one can obtain it with penance and hard work. Can we imagine, when we became independent there were more than 500 princely States. If it was not for Sardar Vallabh Bhai Patel to integrate these princely States, what would have been the political map of India today? Just as Sardar Vallabh Bhai Patel unified India by helping several princely States subsume into a common entity, similarly the GST has brought the economic unification. If we take into consideration the 29 States, the 7 Union Territories, the 7 taxes of the Centre and the 8 taxes of the States, and several different taxes for different commodities, the number of taxes sum up to a figure of 500! Today all those taxes have been shredded to have ONE NATION, ONE TAX right from Ganganagar to Itanagar and from Leh to Lakshadweep.

GST has been the result of a long drawn premeditated mentation of several years equally supported by State Governments. There have been continuous discussions with Former Ministers and the best brains of the country have helped realise GST.

GST is in a way is like our railways with State and Centre playing equal role in its operations. While it receives regional support at the State level, yet it is representative of the “Indian Railways”. The Central Service officers are deputed all over the states and they align the state with the vision of the Centre.

*Further, under GST, for the first time, the central and the State Governments will work together towards the same direction. This is an example of - **‘Ek Bharat Sreshtha Bharat’**. Its impact will be appreciated by the forthcoming generations with a great pride.*

In light of the above importance of the new taxation regime, it becomes further more important for the professionals, accountants and practitioners to be abreast with all the latest updations in the tax reform. This has resulted into immense significance of the GST Practitioner's Certificate. The Press Release dated 19.09.2018 has made its relevance more evident by announcing the exam date. Also, as per newly inserted Rule 83A of the CGST Rules provides that the GST Practitioner's exam shall be conducted twice a year in order to cope up with the increasing need of

the professionals having the acumen to understand and help the business houses to smoothly implement the GST.

*It gives us immense pleasure to present the 2nd edition to our book namely “**GST Practitioners Question Bank with Quick Exam Guide**” strictly as per the prescribed syllabus for Goods and Services Tax Practitioners (GSTPs) exam.*

Salient features:

- ◆ *Bulleted explanation on entire gamut of GST laws*
- ◆ *Includes topic-wise key points containing provisions of the CGST Act, SGST Act, IGST Act, UTGST Act, GST (Compensation) Act & Rules with comments*
- ◆ *Contains more than 5000 MCQs*
- ◆ *Provides for the reasoning for the MCQ's for more clarity*
- ◆ *Tables, flowcharts & diagrams for easy understanding of the GST laws*
- ◆ *All the latest developments in the GST laws including latest circulars, orders & notifications issued upto 6th April 2019*

This book is indeed ‘Do-it-Yourself’ guide for the aspiring GST Practitioners.

*It provides for the legal provisions in concise & precise manner covering a comprehensive coverage of all the provisions of GST laws without tempering with the intent and spirit of the law. Further, for more clarity in respect to the provisions of the law, video on the same topic can be easily viewed on YouTube channel namely, **TAX WITHOUT TEARS.***

*My Parents and my family are a constant source of encouragement and inspiration to complete the book. I would be failing in my duty if I do not thank and acknowledge the efforts of **Mr. Kshitiz Goel, Ms. Kanchan Agarwal, Mr. Rahul Singh, Ms. Megha Agarwal & late Ms. Jyoti Singhal** who have constantly and relentlessly made contribution, as well as meticulously reviewed and edited the book.*

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