

# PREFACE TO FIFTH EDITION

*When the first edition of this book was published in January 2018, little did we expect that we would be preparing the fifth edition within a span of eighteen months.*

*We have been overwhelmed with the positive feedback and comments received from our readers - specifically, we are sincerely grateful for the following kind comments received over email from Mr. Arvind Datar (Senior Advocate): "Over the last few days, I was going through your book on Works Contract and I must compliment you and your co-authors in the excellent manner in which it has been written. It is really indispensable for all those practicing in GST. The Works Contract continues to be highly contentious and your book will be most useful to practitioners as well as assesses. I wish your book all success".*

*It is humbling and inspires us to do our best to add as much value as possible in each new edition for you, the reader.*

*In this edition, we have updated the commentary in various places. We have also updated references to relevant advance rulings and other case-laws till about middle of June 2019.*

*We sincerely hope that you would find this new edition as useful as you have found the previous ones. Please continue writing to us with your comments, suggestions and feedback.*

Delhi, India

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