



Preface to Third Edition

It gives me immense pleasure to place before esteemed readers, the third edition of my book "GST & Customs Law" in a short span of time. The book is designed as per B. Com. (Hons.)/(Prog.) syllabus of Delhi University and equivalent courses of other universities.

After the roll out of GST in India with effect from 1st July, 2017, there have been many changes in the GST laws. It includes the amendments made by the CGST (Amendment) Act, 2018; the IGST (Amendment) Act, 2018; the SGST (Amendment) Act, 2018; the UTGST (Amendment) Act, 2018 and the GST (Compensation to States) Amendment Act, 2018. Vide respective notifications; most of the amendments were made effective from 1st February, 2019. Further, the Finance (No. 2) Bill, 2019, which was introduced in the Lok Sabha on 5th July, 2019, also proposed many amendments in the CGST Act and IGST Act. This bill also proposed changes in the Customs Act like increase in Special Additional Excise Duty, Road and Infrastructure Cess, etc. It may also be noted that the GST Council plays pivotal role in the execution and policy making decisions. Till date, the GST Council held 36 meetings to discuss the anomalies and practical issues in the implementation of GST laws. The 36th meeting of the GST Council, chaired by the Union Finance Minister "Smt. Nirmala Sitharaman", was conducted on 27th July, 2019.

*The proposals of Finance (No. 2) Bill, 2019 (Introduced on 5th July) have not been incorporated in this book as **the law as on 30th June, 2019 is applicable to the examination of B. Com. (Prog.) to be conducted in Nov. 2019.** The present edition of the book is thoroughly revised, keeping in view the suggestions received from the colleagues and teaching fraternity. In this edition, the practical illustrations have further been simplified. To enable the student to understand the amendments made in the law, new illustrations have been added.*

I am thankful to dear students who have shared their problems with me through E-Mail, which really helped me towards making the book more student-friendly.

I am thankful to the publishers and the editorial team of Taxmann publications with special thanks to Mr. Mitra Pal Yadav and Mr. Sumit Dwivedi.

I am also thankful to my friends and family members for their direct and indirect support without which the thorough revision of the book would not have been possible.

Suggestions and queries from the readers are welcomed at the below mentioned E-Mail Id.

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CA. (Dr.) K.M. Bansal

E-Mail Id :

gstknowledgeportal@gmail.com

Mobile : 9810117278