INDEX

CHAPTER 1: HOW TO START A BUSINESS

SR. NO. & SEC	PARTICULARS
	HOW TO CREATE A PAN CARD
	HOW TO APPLY??
	WHAT IS THE PAN CARD
	WHO CAN AVAIL A PAN CARD
	WHAT DO THE ALPHABETS AND NUMBERS ON YOUR PAN MEAN?
	FORMAT OF PAN CARD
	DOCUMENTS REQUIRED FOR APPLLICATION OF PAN CARD
	COMPLIANCES NEED TO DO IN FOLLOWING CASES
	PROPRIETORSHIP
	PARTNERSHIP
	LIMITED LIABILITY PARTNERSHIP
	PRIVATE LIMITED COMPANY
	OPC
	DIGITAL SIGNATURE CERTIFICATE
	CLASSES OF DSC
	HOW TO APPLY FOR DSC
	DSC APPLICATION FORM LINK
	DOCUMENTS REQUIRED FOR GUMASTA LICENSE
	FORMAT OF GUMASTA
	DOCUMENTS REQUIRED FOR GST REGISTRATION
	FORMAT OF GST REGISTRATION CERTIFICATE
	DOCUMENTS REQUIRED FOR PTEC & PTRC

CHAPTER 2 : BASIC CONCEPTS

SR. NO. & SEC	PARTICULARS
	CONCEPT OF DELEGATED LEGISLATION:
	OVERVIEW OF TAX
	WHAT IS TAX?
	WHY THE NEED FOR TAXES
	INTRODUCTION OF INCOME TAX IN INDIA
	CONSTITUTIONAL BACKGROUND
	INCOME TAX ACT

	CENTRAL BOARD OF DIRECT TAXES (CBDT)
	AMENDMENTS
	CLARIFICATIONS & CIRCULARS
	JUDICIAL DECISIONS
	TYPES OF DEFINATION
SEC 2(31)	PERSON
	DEFINATION OF PERSON
SEC 2(27)	ASSESSEE
	ASSESSMENT
SEC 2(9)	ASSESSMENT YEAR
SEC 3	PREVIOUS YEAR
	ILLUSTRATION
	UNIFORM PREVIOUS YEAR
	SPECIAL CASES WHERE INCOME IS TAXED IN THE SAME YEAR
	REVENUE RECEIPT AND CAPITAL RECEIPT
	DISPUTED INCOME
	DIVERSION OF INCOME AND APPLICATION OF INCOME
	SURPLUS FROM MUTUAL ACTIVITY
SEC. 2(24)	INCOME
SEC 4	LEVY OF INCOME TAX
	TAX RATES BASED ON TYPE OF ASSESSEE
	TAX RATES FOR INDIVIDUAL, HUF, AOP, BOI AND AJP
	NEW TAX REGIME
	HEALTH AND EDUCATION CESS
	ROUNDING OFF
SEC 87A	REBATE OF INCOME-TAX IN CASE OF CERTAIN INDIVIDUALS
	SURCHARGE
	MARGINAL RELIEF
	RATE OF SURCHARGE APPLICABLE TO INDIVIDUALS
	ILLUSTRATION
	TAX RATE OF CO-OPERATIVE SOCIETIES
	TAX RATE FOR FOREIGN COMPANIES
	TAX RATE FOR DOMESTIC COMPANIES
	RATES OF TAX ON DOMESTIC COMPANIES – 25% or 30%
	SURCHARGE
	CESS
	EFFECTIVE RATES OF TAX

Sec. 115 BA	TAX RATES FOR CERTAIN MANUFACTURING COMPANIES
	AGGREGATION OF NET AGRICULTURAL INCOME

CHAPTER 3 : OVERVIEW OF GST

SR. NO. & SEC	PARTICULARS
	SALIENT FEATURES OF GST
	BENEFIT OF GST
	TAXES SUBSUMED IN GST
	CONSTITUTION (ONE HUNDRED AND FIRST AMENDMENT) ACT, 2016
SEC. 2	SPECIAL PROVISIONS WITH RESPECT TO GOODS AND SERVICES TAX
SEC. 17	AMENDMENT OF SEVENTH SCHEDULE
SEC. 18	COMPENSATION TO STATES FOR LOSS OF REVENUE ON ACCOUNT OF INTRODU
SEC. 19	TRANSITIONAL PROVISIONS
	MANNER OF UTILISATION OF ITC
	SUMMARY CHART OR FLOW OF ITC UNDER GST
	ILLUSTRATION

CHAPTER 4: WORKING WITH TALLY

SR. NO. & SEC	PARTICULARS
	HOW TO START TALLY.ERP9
	COMPANY INFO
	CREATE COMPANY
	SELECT COMPANY
	SHUT A COMPANY
	ALTER COMPANY DETAILS
	DELETE COMPANY
	CHANGE TALLYVAULT
	SPLIT COMPANY DATA
	BACKUP
	RESTORE

CHAPTER 5 : GROUPS, LEDGERS & VOUCHER TYPES

SR. NO. & SEC	PARTICULARS
------------------	-------------

GROUPS & LEDGERS
ALTERING GROUPS AND LEDGER
DELETING GROUPS
DELETING LEDGERS
VOUCHER TYPES
HOW TO CREATE VOUCHER TYPE??
HOW TO EDIT AND DELETE THE VOUCHER TYPE??

CHAPTER 6: INCOME UNDER THE HEAD BUSINESS & PROFESSION

SR. NO. & SEC	PARTICULARS
	RATES OF DEPRECIATION AND FOUR MAIN CATEGORIES OF ASSETS
SEC 40A(3)	AMOUNTS NOT DEDUCTIBLE IN RESPECT OF EXPENDITURE EXCEEDING RS.10,000
	ILLUSTRATION
SEC 44AA	MAINTENANCE OF BOOKS OF ACCOUNT
SEC 44AB	AUDIT OF BOOKS OF ACCOUNTS
	SPECIAL PROVISIONS FOR COMPUTING INCOME ON ESTIMATED BASIS

CHAPTER 7: INPUT TAX CREDIT

SR. NO. & SEC	PARTICULARS
	DEFINATIONS
	ELIGIBILITY AND CONDITIONS FOR TAKING ITC
SEC 16(2)B	PROVISIONS INTRODUCED FOR AVAILING ITC IN CASE OF BILL TO SHIP TOSITUATIONS IN CASE OF SERVICES [EXPLANATION TO SECTION 16(2)(B) OF THE CGST ACT]
RULE 36	DOCUMENTARY REQUIREMENTS AND CONDITIONS FOR CLAIMING INPUT TAX CREDIT [RULE 36 OF CGST RULES, 2017]
	ADDITIONAL INFORMATION
SEC. 17	APPORTIONMENT OF CREDIT AND BLOCKED CREDITS
	QUESTION & ANSWERS

CHAPTER 8 : COMPOSITION LEVY

SR. NO. & SEC	PARTICULARS
	EXPLAIN THE PROVISIONS RELATING TO COMPOSITION SCHEME UNDER CGST ACT, 2017.
Section 2(6)	MEANING OF AGGREGATE TURNOVER
	STATE THE CLARIFICATIONS MADE VIDE CGST (REMOVAL OF DIFFICULTIES ORDER), 2019 ORDER NO. 01/2019-CT DATED 01-02-2019, IN RESPECT OF COMPOSITION SCHEME?
SEC. 10(2A)	COMPOSITION LEVY FOR SUPPLIER OF SERVICES

CHAPTER 9 : VOUCHER ENTRIES

SR. NO. & SEC	PARTICULARS
	ACCOUNTING VOUCHERS
	HOW TO ENABLE ACCOUNTS ONLY FEATURE IN TALLY
	SALES/RECEIPTS ENTRIES (F8)
	VARIOUS TYPES OF SALES ENTRIES WITH INVOICES
	PURCHASE ENTRIES
	REGISTERED DEALER TO UNREGISTERED DEALER
	REGISTERED DEALER TO UNREGISTERED DEALER INTRA STATE
	REGISTERED DEALER TO UNREGISTERED DEALER INTER STATE
	UNREGISTERED DEALER TO REGISTERED DEALER
	REGISTERED DEALER TO REGISTERED DEALER (COMPOSITION)
	REGISTERED DEALER TO REGISTERED DEALER (EXEMPT)
	DEBIT NOTE/CREDIT NOTE
	SALES RETURN/CREDIT NOTE (Ctrl + F8)
	PURCHASE RETURN/DEBIT NOTE (Ctrl + F9)
	OTHER EXPENSES/PURCHASE BILLS
	ENTRIES RELATED TO CAR PURCHASE
	EXPENSES
	DEBIT VOUCHER & CREDIT VOUCHER
	BANK STATEMENT

CHAPTER 10 - TAX DEDUCTED AT SOURCE (TDS)

SEC.	PARTICULARS
SEC 192	SALARY
SEC 192A	PAYMENT OF ACCUMULATED BALANCE FROM PROVIDENT FUND
SEC 193	INTEREST ON SECURITIES
SEC 194	TDS ON DIVIDENDS
SEC 194A	INTEREST OTHER THAN "INTEREST ON SECURITIES"
SEC 194B	WINNINGS FROM LOTTERY OR CROSSWORD PUZZLE
SEC 194BB	WINNINGS FROM HORSE RACE
SEC 194C	PAYMENTS TO CONTRACTORS AND SUBCONTRACTORS
SEC 194D	INSURANCE COMMISSION
SEC 194DA	PAYMENT IN RESPECT OF LIFE INSURANCE POLICY
SEC 194E	PAYMENTS TO NON-RESIDENT SPORTSMEN /SPORTS ASSOCIATION
SEC 194G	COMMISSION, ETC., ON SALE OF LOTTERY TICKETS
SEC 194H	COMMISSION OR BROKERAGE

CEC 1041	DENT
SEC 194I	RENT
SEC 194IA	PAYMENT ON TRANSFER OF CERTAIN IMMOVABLE PROPERTY OTHER THAN AGRICULTURAL LAND
SEC 194IB	PAYMENT OF RENT BY CERTAIN INDIVIDUAL OR HUF
SEC 194IC	TRANSPER OF LAND OR BUILDING UNDER DEVELOPMENT AGREEMENTCOVERED BY 45(5A)
SEC 194J	FEES FOR PROFESSIONAL OR TECHNICAL SERVICES
SEC 194K	TDS ON INCOME IN RESPECT OF UNITS
SEC 194LA	PAYMENT OF COMPENSATION ON ACQUISITION OF CERTAIN IMMOVABLEPROPERTY (OTHER THAN AGRICULTURAL LAND)
SEC 194LB	TDS ON INCOME IN RESPECT OF UNITS
SEC 194M	PAYMENT OF CERTAIN SUMS BY CERTAIN INDIVIDUALS OR HINDUUNDIVIDED FAMILY
SEC 194N	(AMENDED BY FINANCE ACT 20 W.E.F. 1-07-20)
SEC 1940	(AMENDED BY FINANCE ACT 20 F.E.F. 1-07-20)
SEC 197A	NO DEDUCTION TO BE MADE IN CERTAIN CASES
SEC 198	TAX DEDUCTED IS INCOME RECEIVED
SEC 199	CREDIT FOR TAX DEDUCTED
SEC 200	DUTY OF PERSON DEDUCTING TAX
SEC 192(1A)	TABLE A: DUE DATE FOR DEPOSIT OF TDS OR AMOUNT
	TABLE B: DUE DATES FOR FILING QUARTERLY STATEMENTS
	TABLE C: DUE DATES FOR ISSUE OF TDS CERTIFICATES
SEC 200A	PROCESSING OF STATEMENTS OF TAX DEDUCTED AT SOURCE
SEC 201	CONSEQUENCES OF FAILURE TO DEDUCT OR PAY
SEC 205	BAR AGAINST DIRECT DEMAND ON ASSESSEE
SEC 206AA	REQUIREMENT TO FURNISH PERMANENT ACCOUNT NUMBER
SUB SEC (1A)	INTEREST FOR DELAY IN DEDUCTION OR PAYMENT OF TAX
SEC 234E	FEE FOR DEFAULT IN FURNISHING STATEMENTS
SEC 203A	TAX DEDUCTION AND COLLECTION ACCOUNT NUMBER
SEC 206AA	REQUIREMENT TO FURNISH PERMANENT ACCOUNT NUMBER
SEC 206C	PROFITS AND GAINS FROM THE BUSINESS OF TRADING IN ALCOHOLICLIQUOR, FOREST PRODUCE SCRAP, ETC.
	CBDT circular No. 22/2016 relating to TDS
SEC 206C (1G)	TCS ON REMITTANCE OUTSIDE INDIA OR SALE OF TOUR PACKAGE (ADDEDBY FA 20 W.R.F. $01/10/20$)
SEC 205C (1H)	TCS ON SALE OF GOODS (ADDED BY FA 20 W.R.F. 01/10/20)
	WHAT IS TDS?
	TAN IS MANDATORY FOR TDS - STRUCTURE OF TAN
	WHEN SHOULD TDS BE DEDUCTED AND BY WHOM?
	WHAT IS THE DUE DATE FOR DEPOSITING THE TDS TO THE GOVERNMENT?
	HOW TO DEPOSIT TDS?

WHEN TO FILE TDS RETURNS?
WHAT IS A TDS CERTIFICATE?
TDS CREDITS IN FORM 26AS
FORM 26AS
PROCESS HOW TO DOWNLOAD FORM 26AS
ENABLING TDS IN TALLY.ERP 9
TDS TRANSACTIONS
TDS RECEIVABLE
HOW TO MAKE TDS PAYMENT ONLINE
TDS CHALLAN
INTEREST FOR DELAY IN PAYMENT OF TDS/TCS AND FOR NON-PAYMENT OFTAX
LATE FILING FEE
LINKS RELATED TO FILING TDS RETURN

CHAPTER 11 - GST REGISTRATION & CANCELLATION

SR. NO. & SEC.	PARTICULARS
SEC. 24	COMPULSORY REGISTRATION IN CERTAIN CASES
SEC. 25	PROCEDURE FOR REGISTRATION
SEC. 29	CANCELLATION OF REGISTRATION CERTIFICATE
	GST REGISTRATION
	WHO SHOULD REGISTER FOR GST?
	DOCUMENTS REQUIRED FOR GST REGISTRATION
	PROCESS FOR GST REGISTRATION
	CANCELLATION OF GST REGISTRATION

CHAPTER 12 - RETURNS

SR. NO. & SEC.	PARTICULARS
SEC. 37	FURNISHING DETAILS OF OUTWARD SUPPLIES
	FORM AND MANNER OF FURNISHING DETAILS OF OUTWARD SUPPLIES [RULE59 OF CGST RULES, 2017]
SEC. 38	FURNISHING DETAILS OF INWARD SUPPLIES
	WHAT IS GST RETURN??
	TYPES OF GST RETURNS AND DUE DATES
	INTEREST AND LATE FEE TO BE PAID

CHAPTER 13 - E-WAY BILL

SR. NO. & SEC.	PARTICULARS
RULE 138	E-WAY RULES - INTRODUCTION OF E-WAY BILL
	WHAT IS E-WAY BILL?
	BENEFITS OF E-WAY BILL
	PROVISIONS RELATING TO INSPECTION OF GOODS IN MOVEMENT.
	PROCEDURE FOR FURNISHING OF INFORMATION TO BE FURNISHED PRIOR TO COMMENCEMENT OF MOVEMENT OF GOODS AND GENERATION OF E-WAY BILL.
	CIRCULAR NO. 47/21/2018- GST DATED 08-06-2018 DATED 26-10-2018
	OTHER IMPORTANT POINTS:
RULE 138A	DOCUMENTS AND DEVICES TO BE CARRIED BY A PERSON-INCHARGE OF ACONVEYANCE
RULE 138B	VERIFICATION OF DOCUMENTS AND CONVEYANCES
RULE 138C	INSPECTION AND VERIFICATION OF GOODS
RULE 138D	FACILITY FOR UPLOADING INFORMATION REGARDING DETENTION OFVEHICLE
	WHAT IS AN E-WAY BILL?
	WHO SHOULD GENERATE AN E-WAY BILL?
	DOCUMENTS OR DETAILS REQUIRED TO GENERATE E-WAY BILL
	VALIDITY OF E-WAY BILL
	PROCESS FOR E-WAY BILL REGISTRATION
	GENERATE E-WAY BILL
	CANCELLATION OF E-WAY BILL

CHAPTER 14 - ADVANCE TAX & INTEREST

SR. NO. & SEC.	PARTICULARS
SEC. 208	LIABILITY TO PAY ADVANCE TAX
SEC. 210(1),(2)	PAYMENT OF ADVANCE TAX BY THE ASSESSEE OF HIS OWN ACCORD
	INTEREST CHARGEABLE IN CERTAIN CASES
SEC 234A	INTEREST FOR DEFAULTS IN FURNISHING RETURN OF INCOME
SEC 234B	INTEREST FOR DEFAULTS IN PAYMENT OF ADVANCE TAX

SEC. 234C	INTEREST FOR DEFERMENT OF ADVANCE TAX
	ASSESSEE, NOT BEING AN ELIGIBLE ASSESSEE U/S 44AD
	ELIGIBLE ASSESSEE U/S 44AD AND 44ADA
	SHORTFALL DUE TO CAPITAL GAIN AND CASUAL INCOMES
	SEC 234D-INTEREST ON EXCESS REFUND
234F	FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME

CHAPTER 15 - BALANCE SHEET

SR. NO. & SEC.	PARTICULARS
	WHY CREATE A BALANCE SHEET?
	HOW TO PREPARE A BALANCE SHEET
	COMPUTATION OF INCOME
	FORM 26AS
	PROFIT & LOSS ACCOUNT
	BALANCE SHEET

CHAPTER 16 - MISCELLANEOUS TOPICS

SR. NO. & SEC.	PARTICULARS
	LIST OF IMPORTANT SHORTCUT KEYS FOR TALLY.ERP 9
	SALES INVOICE PRINTING CONFIGURATION
	PRINTING COMPANY LOGOS ON REPORTS AND INVOICES
	COLUMNAR SALES REGISTER
	VIEWING DAY BOOK
	DISPLAYING CASH BOOK

CHAPTER 17 - FINALIZATION OF ACCOUNTS

SR. NO. & SEC.	PARTICULARS
	INCOME TAX RETURN??
	SCRUTINY OF PROFIT & LOSS ACCOUNT POINTS
	SCRUTINY POINTS OF BALANCE SHEET

SEC 80TTA	INTEREST ON SAVINGS ACCOUNT DEPOSITS
SEC 80TTB	INTEREST ON SAVINGS ACCOUNT DEPOSITS TO SENIOR CITIZEN
SEC 80M	DEDUCTION IN RESPECT OF CERTAIN INTER-CORPORATE DIVIDENDS

CHAPTER 7 - SUPPLY, LEVY AND COLLECTION

SECTIONS	ACT	PARTICULARS
RULES		
Sec. 2		RELEVANT DEFINITION
SEC. 9		LEVY AND COLLECTION
		SERVICES NOTIFIED UNDER REVERSE CHARGE
		AMEDMENTS IN GST IN REAL ESTATE SECTOR
		AMENDMENT IN THE RCM PROVISIONS APPLICABLE TO GTA
	CGST	GTA SERIVCES ARE TAXABLE
	ACT	REVERSE CHARGE MECHANISM (RCM) ON RENTING OF MOTOR VEHICLE
		GOODS NOTIFIED UNDER REVERSE CHARGE
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 7		MEANING AND SCOPE OF SUPPLY
	CGST	SCHEDULE I
	ACT	SCHEDULE II
		SCHEDULE III
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 8	CGST ACT	MEANING AND TAXABILITY OF COMPOSITE AND MIXED SUPPLY
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
		AMENDAMENT CLARIFICATION
		DEEMED DISTINCT PERSON AND SUPPLY
		SUPPLY ON APPROVAL BASIS
		COMPOSITE AND MIXED SUPPLY
		CHARGE OF GST
		CONCEPT OF SUPPLY

CHAPTER 8 – EXEMPTION

SECTIONS / RULES	ACT	PARTICULARS
SEC. 11		POWER TO GRANT EXEMPTION
		GOODS EXEMPT FROM TAX
		LIST OF SERVICES EXEMPT FROM CGST

		SERVICES BY CHARITABLE INSTITUTION
		RELIGIOUS SERVICES
		SERVICE RELATING TO AGRICULTURE OR AGRICULTURAL PRODUCE
		EDUCATION SERVICES
		HEALTH CARE SERVICES
		SERVICES PROVIDED BY GOVERNMENT
		SERVICES PROVIDED TO GOVERNMENT
	CGST	CONSTRUCTION SERVICES
	ACT	PASSENGER TRANSPORTATION SERVICES
		GOODS TRANSPORTATION SERVICES
		BANKING AND FINANCIAL SERVICES
		LIFE INSURANCE BUSINESS SERVICES
		SERVICES PROVIDED BY SPECIFIED BODIES
		GENERAL INSURANCE BUSINESS SERVICES
		PENSION SCHEMES
		BUSINESS FACILITATOR / CORRESPONDENT
		LEASING SERVICES
		LEGAL SERVICES
		SPONSORSHIP OF SPORTS
		SKILL DEVELOPMENT SERVICES
		PERFORMANCE BY ARTIST
	CGST ACT	RIGHT TO ADMISSION TO VARIOUS EVENTS
		SERVICES BY UNINCORPORATED BODY OR NON PROFIT ENTITY
		OTHER EXEMPT SERVICES
		LIST OF SERVICES EXEMPT FROM IGST
		OTHER EXEMPTIONS

CHAPTER 9 - PLACE OF SUPPLY

SECTIONS /	ACT	PARTICULARS
RULES		
		RELEVANT DEFINITION
SEC. 10	IGST ACT	PLACE OF SUPPLY OF GOODS OTHER THAN SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 11	IGST ACT	PLACE OF SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA
SEC. 12	IGST ACT	PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER AND RECIPIENT IS IN INDIA

SEC	C. 13	IGST ACT	PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER OR LOCATION OF RECIPIENT IS OUTSIDE INDIA
SEC	C. 14	IGST ACT	SPECIAL PROVISION FOR PAYMENT OF TAX BY A SUPPLIER OF ONLINE INFORMATION AND
			DATABASE ACCESS OR RETRIEVAL SERVICES
			PRACTICAL QUESTIONS

CHAPTER 10 - TIME OF SUPPLY

SECTIONS /	ACT	PARTICULARS
RULES		
		RELEVANT DEFINITION
SEC. 12	CSGT ACT	TIME OF SUPPLY OF GOODS
		TIME OF SUPPLY - IN CASE OF REVERSE CHARGE
		TIME OF SUPPLY - IN CASE OF VOUCHERS
		TIME OF SUPPLY - RESIDUARY
		TIME OF SUPPLY - SPECIAL CHARGES
SEC. 13	CSGT ACT	TIME OF SUPPLY OF SERVICE
		TIME OF SUPPLY - IN CASE OF REVERSE CHARGE
		TIME OF SUPPLY - IN CASE OF VOUCHERS
		TIME OF SUPPLY - RESIDUARY
		TIME OF SUPPLY - SPECIAL CHARGES
SEC. 14	CSGT ACT	TIME OF SUPPLY WHEN CHANGE IN RATE OF TAX IN RESPECT OF SUPPLY OF GOODS AND SERVICES
		PRACTICAL PROBLEMS

CHAPTER 11 - VALUE OF SUPPLY

SECTIONS /	ACT	PARTICULARS
RULES		
		RELEVANT DEFINITION
SEC.15	CGST ACT	VALUE OF SUPPLY
		PRACTICAL PROBLEMS
RULE 27		CONSIDERATION IS NOT WHOLLY IN MONEY
RULE 28		SUPPLY BETWEEN DISTINCT OR RELATED PERSON
RULE 29	CGST	SUPPLY THOUGH AN AGENT
RULE 30	RULE S,	VALUE BASED COST
RULE 31	2017	RESIDUAL METHOD
RULE 31A		VALUE OF SUPPLY IN CASE OF LOTTERY, BETTING, GAMBLING AND HORSE RACING

		CLARIFICATION ON VARIOUS DOUBTS
		DISCOUNTS INCLUDING 'BUY MORE, SAVE MORE'
		SECONDARY DISCOUNTS
		SELF PRACTICE QUESTIONS
RULE 32(1)		DETERMINATION OF VALUE IN RESPECT OF CERTAIN SUPPLIES
RULE 32(2)(a)		PURCHASE OR SALE OF FOREIGN CURRENCY, INCLUDING MONEY CHANGING
RULE 32(2)(b)	CGST	ANOTHER OPTION
RULE 32(3)	RULE S,	VALUE OF SUPPLY OF SERVICES IN RELATION TO AIR TRAVEL AGENT
RULE 32(4)	2017	VALUE OF SUPPLY OF SERVICES IN RELATION TO LIFE INSURANCE BUSINESS
RULE 32(5)		VALUE OF SECOND HAND GOODS
RULE 32(6)		VALUE OF A TOKEN, OR A VOUCHER, OR A COUPON, OR A STAMP
RULE 32(7)		THE VALUE OF TAXABLE SERVICES BETWEEN DISTINCT PERSONS
RULE 33		VALUE OF SUPPLY OF SERVICES IN CASE OF PUR AGENT
		PRACTICAL QUESTIONS FOR YOUR PRACTICE