

GST Law and Commentary with Analysis and Procedures (Set of 3 Volumes) By Bimal Jain and Isha Bansal Edition November 2020

Highlights of Volume I

- Detailed commentary on various domains of GST (law & provisions) viz. supply of goods or services – intra-state and inter-state, principles of place of supply & time of supply, taxable person, reverse charge, exports and imports, job work, TDS, TCS, appeals and revision, demand and recovery, search & seizure, arrests, offences, penalties, etc., with practical case studies and illustrations & FAQs for conceptual clarity
- Discussion on all updated provisions and rules along with various notifications, circulars, clarifications, etc. as on date including all the latest notifications/circulars issued and decisions of GST Council meeting(s) held in October 2020
- Analytical discussion on all important advance rulings & GST judgments and their likely effect on businesses along with suggesting key precautions
- Discussion on settled legal jurisprudence of pre-GST era holding importance in GST regime
- Effective takeaways and action plan for smooth sailing in GST with suggestions

Highlights of Volume II

- Detailed discussion and tabular presentation of all procedural requirements viz. registration, payment, invoice, returns and refund, e-way bill, transitional provisions along with discussing the **new e-invoicing system**, with **modified version of existing return system** along with relevant forms & their due dates and with practical case studies, illustrations & FAQs for conceptual clarity
- Gist of all updated provisions and rules along with various notifications, circulars, clarifications, etc. as on date including all the latest notifications/circulars issued and decisions of GST Council meeting(s) held in October 2020
- Manual for GST Rate schedule for goods and services updated as on date
- Manual for Exemptions of goods and services in GST updated as on date
- How to file Annual Return (Form GSTR-9) and Reconciliation statement (Form GSTR-9C) as per revised formats for FY 2018-19 and onward and key precautions required
- Discussion and guidance on how '**e-invoicing**' effective from 01.10.2020 (with relaxation for October month) and '**QR Code**' effective from 01.12.2020, is going to transform business operations of both suppliers & recipients

- Discussion on modified version of existing GST return system in lieu of new GST return system

Highlights of Volume III

- Constitution (101st Amendment) Act, 2016
- CGST, UTGST, IGST and Compensation Cess Acts, 2017 as amended vide the Amendment Acts, 2018, Finance (No. 2) Act, 2019 and Finance Act, 2020 [Updated as on date]
- Updated CGST, IGST, UTGST and GST Compensation Cess Rules, 2017 as on date
- Updated Gist of all Notifications – Tariff and Non-Tariff as on date
- Updated Gist of all Circulars and Orders as on date
- Index of all Press Releases as on date
- Index of all Forms along with their utility under GST
- Includes all the latest notifications/circulars issued and decisions of GST Council meeting(s) held in October 2020

Content of CD

- Complete Updated Notifications – Tariff and Non-Tariff as on date
- Complete Updated Circulars and Orders as on date
- Complete Press Releases as on date
- All Forms along with their utility under GST
- Includes all the latest notifications/circulars issued in October 2020
- Screenshots of GST Return Procedures
- Available functionalities for taxpayers on the GST Portal (updated as on date)