

The fact that I can plant a seed and it becomes a flower, share a bit of knowledge and it becomes another's, smile at someone and receive a smile in return, are to me continual spiritual exercises.



CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS (CBIC), DEPARTMENT OF REVENUE.
MINISTRY OF FINANCE, GOVERNMENT OF INDIA

Issued a disquisition

Titled

**Goods and Service Tax (GST) Concept & Status
As On 1st January, 2019**

[Journey of GST so far]

The uniform system of taxation, which, with a few exceptions of no great consequence, takes place in all the different parts of the United Kingdom of Great Britain, leaves the interior commerce of the country, the inland and coasting trade, almost entirely free. The inland trade is almost perfectly free, and the greater part of goods may be carried from one end of the kingdom to the other, without requiring any permit or let-pass, without being subject to question, visit, or examination from the revenue officers.This freedom of interior commerce, the effect of uniformity of the system of taxation, is perhaps one of the principal causes of the prosperity of Great Britain; every great country being necessarily the best and most extensive market for the greater part of the productions of its own industry. If the same freedom, in consequence of the same uniformity, could be extended to Ireland and the plantations, both the grandeur of the state and the prosperity of every part of the empire, would probably be still greater than at present”

– Adam Smith in ‘Wealth of Nations’

Topics Covered

- + Introduction
- + Constitutional Scheme of Indirect Taxation in India Before GST
- + Historical Evolution of Indirect Taxation in Post-independence India till GST
- + International Perspectives on GST / VAT
- + Need for GST in India
- + GST: A Historical Perspective
- + Challenges in Designing GST
- + Constitutional Amendment
- + Goods & Service Tax Council
- + The Design of Indian GST
- + GST Legislations
- + Role of Central Board of Indirect Taxes and Custom
- + Goods & Services Tax Network (GSTN)
- + GST: A Game Changer for Indian Economy
- + Experience of Registration, Return Filing & Revenue
- + Challenges & Future Ahead

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MINISTRY OF FINANCE, GOVERNMENT OF INDIA

Issued a Presentation

Titled

**Goods and Service Tax (GST)~ An Update
As On 1st January, 2019**

Topics Covered

-  The Journey to GST
-  GST Law from a Constitutional Perspective
-  Pre-GST Indirect Tax Structure in India
-  Goods and Services Outside GST
-  GST Council – Constitution (Article 279A of the Constitution)
-  16 Crucial Decisions of GST Council-till 31st meeting held on 22 December-2018 at New Delhi
-  Main Features of the GST Act
-  Benefits of GST
-  Goods and Service Tax Network
-  Role of CBIC

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@GoyalPradeepCA



@CAPradeepGoyal
@pradeepgoyalCA



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