

# INDIRECT TAXATION WITH G.S.T



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FIRST EDITION

## Authors

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### **Unit: 1**

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific: Contribution of Indirect taxes to Government Revenues

### **Unit: 2**

Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

### **Unit: 3**

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST: Composition Levy: Meaning and Applicability.

### **Unit: 4**

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-

## Author's Profile



Dr. Uma Rani PM is working as a Faculty of Commerce in Guru Shree Shantivijai Jain College for Women, Chennai. She has got more than 13 years of Teaching and 16 years of Research experience. Her specialization area is Finance and Marketing. She has qualified National Eligibility Test in Commerce (NET) in 2003 with Junior Research Fellow (JRF) and qualified State Level Eligibility Test (SLET) in 2014. She has been presented more than 75 Research papers in National and International Conferences. Dr. Uma Rani PM has published 4 Edited volume Books and 20 Research articles in many International Peer Reviewed, Scopus and Refereed Journals. She had been to Malaysia and Singapore for presenting Research papers in the International Conferences She has been a Resource Person in many State and National level Faculty Development Programmes and Workshops. She has guided more than 150 projects for students' career performance and organized more than 10 training programmes. She has been a Question Paper Setter for the Semester Examinations for more than five Colleges in Tamilnadu. She has been a certified with capital and derivatives market Module in NSE's Certification for Financial Market. She has organized International conferences, Workshops, Faculty Development Programmes, Fire safety and Rescue Programmes, various Blood donation and Awareness camp in colleges & Schools and she facilitated for college Admission, Placement and Educational Governing Bodies like IQAC - NAAC, NIRF & ISO Certification. She is a member of All India Association for Education & Research (AIAER), Indian Accounting Association (IAA) and Madras Management Association (MMA). She is a Member of Editorial board of international Journal of Business Management and Research and Reviewer of International Association for Innovation and Applied Research. To her credit, She has received the 'Best Faculty Award' (Commerce) for being an Inspiring Woman 2020 in Thailand and for her extra-ordinary achievements in Teaching & Research and also received 'Maya Academic Excellence Award' for an Outstanding Excellence and Remarkable accomplishments in the field of Teaching and Research. She has rendered her service to the community through Youth Red Cross and Social Service League. She has Patent Rights for Design of I-Health for Patient Health Information and The impact of the Goods and Services Tax (GST) on India's fast moving consumer goods sector.



Mr. Kumar N Working as an Assistant Professor in the Department of Commerce at St. Francis de Sales College. He is an M.com graduate from Central College, Bangalore University in the area of Accounting and taxation and qualified Kset in the year 2021 And B.com graduate from Swami vivekananda first grade college, Bangalore University in the area of Accounting and Taxation. He has done PGDBA, (PGDFM) from Bangalore University. While he has deep and practical knowledge in most areas of Commerce and Management. Accountancy, Taxation and Finance are his areas of Interest, passion and expertise which he has been teaching at different levels - from graduation to post - graduation. He is in teaching profession more than 4 Years. He has presented number of papers in National and International Journals, conference and symposiums.



Dr. N. Sujatha has completed her UG in Anna Adharsh college for women, Chennai. PG and Ph.D. in Commerce in University of Madras. At present she is working as Vice-Principal and Heading the PG Department of Commerce and B.Com. (CS) in Shree Chandraprabhu Jain College, Minjur, Tamil Nadu and also has more than 25 years teaching experience in this field. She is an Academic Council Member of University of Madras. She has attended and presented many Research Papers in National and International Conferences, Edited Book Chapters, Patent Publications too. She has also published the Book entitled "Principles of Management' and International Financial Management'



Mrs. R. Vijayalakshmi Working as an Assistant Professor in the Post Graduate Department of Bank Management Shift-I at Anna Adarsh College for Women, Chennai, Tamil Nadu. She did Masters in Commerce at Madras Christian College, and Master of Philosophy at Pachaiyappa's College affiliated to University of Madras, Chennai, She did Bachelor of Education in Jayam college of Education affiliated to Tamilnadu Teachers Education University. She qualified NET as per UGC, She is pursuing Ph.D in the field of Green Products at University of Madras. Tamil Nadu, India., She is in teaching Profession more than 19 Years, She has presented and Published 15 articles in Conferences of National and International Journals of UGC CARE List I & II, Her main area of specialisation in Finance and Marketing. She received for the Year of 2020-2021 - 'Rajakalaigyan Award with Gold Medal' for 'Sirantha Kalvi Sevaikaga' from Thiru. Anbil Mahesh poyyamozi, Minister of School Education, Tamil Nadu, Organised by Tamizhaga Panpattu kazhagam. She received in the year 2021 Dr.Sarvapalli Radhakrishnan National Award on the National Teachers Day 2021 organised by Consortium of school and College Teachers in India.



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