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Prof. (Dr.) Saibal Roy



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Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla, 2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly

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United States. Internal Revenue Service, 1995 [A Selection of ... Internal Revenue Service Tax Information Publications](#)

, 1988 [Goods & Services Tax](#) Prof. (Dr.) Saibal Roy, N A

Beyond the Airwaves: Building & Sustaining Community

Radio Jestin Mathew, 2024-05-16 Beyond the Airwaves Building and Sustaining Community Radio by Jestin Mathew serves as an indispensable roadmap for individuals and organizations looking to establish and operate community radio stations With a comprehensive approach that covers technical practical and legal considerations Jestin emphasizes the importance of community engagement and empowerment throughout the book From tracing the historical evolution of community radio to providing practical strategies for station setup programming and audience engagement each chapter offers clear and actionable guidance for success in this dynamic field By highlighting resilience and innovation as key drivers Jestin inspires readers to embrace the future of community radio as a powerful tool for inclusive communication and grassroots development Whether you re a seasoned broadcaster or a newcomer to the field Beyond the Airwaves is sure to become an essential resource for navigating the intricacies of community radio and making a meaningful impact within your local community [Goods and Services Tax \(G.S.T.\) & Customs Duty \(10th Edition\)](#) Dr. H.C. Mehrotra, Prof. V.P.

Agarwal, 2022-07-01 About the G S T Goods and Services Tax Customs Duty Book Tenth Revised and Updated Edition 2022

The only Book on GST and CUSTOMS DUTY 10th Revised Updated Edition within a period of 5 years The law stated in the book is as amended upto October 2022 Amendments in GST and Customs Duty made by the Finance Act 2022 have been duly incorporated in the book Most authentic up to date and comprehensive text book on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and

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GST Laws Manual Rakesh Garg, Sandeep Garg, 2020-05-28 Contents of the book Part A Central GST Act Rules and Notifications Part B Integrated GST Act Rules and Notifications Part C GST Compensation to States Act Rules and Notifications Part D CGST Forms Part E Circulars Orders and CBEC Measures for Covid 19 Key features Updated GST Laws as on May 2020 Contains cross references of the CGST Act CGST Rules and Forms Online support with regard to updates till 31 August 2020 CBEC measures during outbreak of COVID 19 covering notifications circulars instructions and relevant extract of the Taxation and Other Laws Relaxation of Certain Provisions Ordinance 2020

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Goods and Services Tax (G.S.T.) & Customs Duty (11th Edition) Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2023-07-04 About the G S T Goods and Services Tax Customs Duty Book Amendments in GST and Customs Duty made by the Finance Act 2023 have been duly incorporated in the book Significant Notifications and Circulars issued by the Central Board of Indirect Taxes and Customs upto 30th June 2023 have been

incorporated in the revised edition of the book Most authentic up to date and comprehensive text book on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans *CBSE (Central Board of Secondary Education) Class XII Commerce - Entrepreneurship Topic-wise Notes | A Complete Preparation Study Notes with Solved MCQs* , **Internal Revenue Service's Taxpayer Assistance Programs, Monitoring of Commercial Tax Return Preparers, and Tax Form Simplification Efforts** United States. Congress. House. Committee on Government Operations. Commerce, Consumer, and Monetary Affairs Subcommittee,1978 **GST And Custom Law 2021-22** CA Anoop Modi, ,CA Mahesh Gupta ,CA Nikhil Gupta,2021-12-02 UNIT GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure And Arrest 20 The Integrated Goods and Service Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions and Transitional Provisions 26 Penalties UNIT II Custom Law 1 Introduction To Custom Duty 2 Types of Duties 3 Valution 4 Impprt and Export Procedure 5 Baggage postal Artical And Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Apeal And Revision 9 Penalties and Prosecution *GOODS AND SERVICES TAX (THIRD EDITION)* YASH GUPTA,2023-10-15 Goods and Services Tax GST is an indirect tax imposed on supply of goods and services The book has 16 Chapters covering topics 1 Introduction to GST 2 Levy Collection of GST 3 Registration 4 Supply 5 Time of Supply 6 Place of Supply 7 Value of Supply 8 Input Tax Credit 9 Invoice Credit Debit Notes 10 Accounts Records 11 GST Returns 12 Payment of Tax 13 E Way Bill 14 GST Refund Offences Penalties 15 Assessment 16 Anti Profiteering Measure A good amount of examples and reasoning problems have been included and the language of the book is simple The book brings about the essential concepts of GST Legal and procedural aspects presented in a simplified manner via Flow Charts Elaborate examples The concepts explained in this book would be useful for Under Graduate students of the various Commerce streams Traders and General readers to understand and practically apply GST with ease The book has been updated as per the latest revisions as on 1st September 2023 Electronic Government: Concepts, Methodologies, Tools, and Applications Anttiroiko, Ari-Veikko,2008-03-31 Provides research on e government and its implications within the global context Covers topics such as digital government electronic justice government to

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practical exercises Did You Know sections case illustrations and question banks to reinforce key concepts This modular structure helps students o Navigate the content according to their specific learning needs o Cross reference related legal provisions o Prepare systematically for academic and professional exams The detailed table of contents is as follows Unit I Introduction This first unit equips students with foundational knowledge setting the stage for deeper exploration of the legal and procedural aspects in the upcoming units o The Company and its Characteristics Explores the concept of a company and defines its fundamental traits including separate legal entity perpetual succession and limited liability Clarifies how companies differ from other forms of business organisations Discusses the evolution of the Companies Act and critical case laws o Overview of Administration of Company Law Provides an overview of the regulatory framework Ministry of Corporate Affairs SEBI etc Examines the role of tribunals appellate authorities and special courts e g NCLT NCLAT in Company Law matters Highlights important enforcement mechanisms and government bodies involved in corporate governance o Types of Companies Classifies companies based on liability size public vs private status extent of government control purpose etc Introduces specific forms like one person companies small companies producer companies and foreign companies Explains privileges compliance requirements and unique characteristics of each type Unit II Formation and Incorporation Document Students understand how a company s identity and powers are established by understanding the formation process and core documents MoA AoA This sets the foundation for advanced topics like share capital management and compliance o Formation of Company Discusses the pre incorporation phase including the roles and responsibilities of promoters Explores online registration procedures e g SPICe Form and requirements under the Companies Act 2013 Examines the legal impact of pre incorporation contracts and the importance of obtaining the Certificate of Incorporation o Memorandum of Association Explains the Memorandum of Association MoA as a company s constitution detailing the name registered office objectives liability etc Highlights doctrines like ultra vires emphasising that a company must act within the powers stated in its MoA Describes the procedure for alteration of the Memorandum and its legal implications o Articles of Association Defines Articles of Association AoA covering the internal regulations of the company Introduces the doctrine of indoor management clarifying that outsiders can assume compliance with internal procedures Explains how the AoA can be amended and how it operates in conjunction with the MoA Unit III Share Capital Share Capital is central to a company s financial structuring This unit ensures learners understand regulatory compliance investor protection and practical aspects of capital raising o Prospectus Defines prospectus and outlines its legal significance for public issues of securities Discusses types such as red herring and shelf prospectus and legal consequences of misstatements Focuses on disclosures liabilities and remedies for investors and regulators o Issue and Allotment of Shares Describes various modes of share issuance including rights issue bonus issue private placement and preferential allotment Delves into book building processes pricing strategies and SEBI regulations for listed companies Details the concept of Demat for seamless electronic trading and compliance o Calls

Forfeiture and Transfer of Shares Explains calls on shares and procedures for call money Covers the forfeiture of shares for non payment and legal formalities associated with reissue Guides on transfer vs transmission of shares and the processes for each Unit IV Management and Meetings This unit underscores the corporate decision making process highlighting both strategic and statutory requirements for effective governance o Company Management Examines the roles and responsibilities of directors including executive and independent directors and key managerial personnel KMP Stresses on qualification disqualification and appointment procedures along with director identification number DIN norms Explores board powers duties and accountability under the Companies Act and SEBI regulations o Meetings and Requisites of Valid Meeting Classifies various types of meetings Board Meetings Annual General Meetings AGMs and Extraordinary General Meetings EGMs Defines quorum agenda notice requirements resolutions ordinary vs special and minutes of meetings Discusses modern practices such as virtual meetings and e voting to align with contemporary corporate governance norms Unit V Dividends Audits and Winding Up The final unit completes the corporate lifecycle by explaining profit distribution compliance checks and the exit process o Dividend Defines dividend and describes the legal procedure for declaration and distribution Explains relevant compliance aspects including interim dividends and addresses penalties for default in payment o Audit and Auditors Covers the concept of corporate auditing focusing on appointment rotation powers and duties of auditors Identifies qualifications and disqualifications along with the removal process Introduces secretarial audit for verifying statutory compliance o Winding Up Provides a comprehensive overview of the winding up process covering voluntary and compulsory winding up Details how Insolvency and Bankruptcy Code IBC 2016 interfaces with winding up procedures Outlines the roles of liquidators tribunals and creditors in dissolving the company s affairs

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