

GOODS AND SERVICE TAX REGISTRATION



SERVICE TAX

Individuals registered under the Pre-GST laws



Businesses with **aggregate turnover** above certain threshold limits*



Casual taxable person / **Non Resident** taxable Person



Inter state supplier of goods / services and **Input Service Distributor**



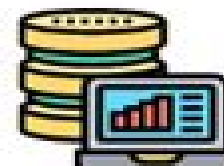
Those paying tax under **Reverse Charge Mechanism**



Persons who supplies via **e-commerce aggregator**



TDS/TCS deductor



Person supplying **OIDAR** services

Businesses with aggregate turnover, in case of goods of above the threshold limit of Rs. 40 Lakhs (Rs. 10 Lakhs for North-Eastern States, J&K, Himachal Pradesh and Uttarakhand) and Rs. 20 lacs, in case of services.

How To Do Service Tax Registration

**CA Anoop Modi, ,CA Mahesh Gupta,CA
Nikhil Gupta**

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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

A Study of Service Tax in India and it's Analysis Dr. Makarand Raghunath Sakhalkar,2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994 It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944 However the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr Manmohan Singh It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994 It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service

Goods and Services Tax (G.S.T) 10th Edition Dr. H.C. Mehrotra, Prof. V.P. Agarwal,2022-10-01 About the Goods and Services Tax G S T Book The law stated in the book is as amended upto October 2022 Amendments in GST made by the Finance Act 2022 have been duly incorporated in the book Most authentic up to date and comprehensive text book on GST 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 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

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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 *A Selection of ... Internal Revenue Service Tax Information Publications* United States. Internal Revenue Service,1990 **Goods And Services Tax (GST) by CA Anoop Modi, CA Mahesh Gupta** CA Anoop Modi,CA Mahesh Gupta,2020-07-02 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 Time 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 Refunds 20 Anti Profiteering Measure 21 Avoidance of Dual Control **NEP Goods And Services Tax (GST) B. Com. 5th Sem** CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2024-09-29 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 Returns 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 Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties Indirect Tax Goods and Services Tax (GST) B. Com. 5th Sem CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2025-04-10 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 and Credit 11 Registration 12 Tax Invoice Credit and debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 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 Services Tax Act Definitions Features Levy and Collection of IGST 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Daul Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties Goods and Services Tax (GST) - 2022-23 CA Anoop Modi, ,CA Mahesh Gupta, ,CA Nikhil Gupta,2022-09-29 1 Overview of GST 2 Important Definitions 3 Supply Under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Comosition 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 amnd Adult 19 Insepection Search Seizure and Arrest 20 The Intergrated Goods and Services tax Act Definition Features Levy and Collection of IGST 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26

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GOODS AND SERVICES TAX (SECOND EDITION) YASH GUPTA, 2023-02-20 Goods and Services Tax GST is an indirect tax imposed on supply of goods and services The book has 18 Chapters covering topics Levy Collection of GST Registration Supply Time of Supply Place of Supply Value of Supply Input Tax Credit etc A good amount of examples and reasoning problems have been included and the language of the book is simple The book has been updated as per the latest revisions as on 1st September 2022

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

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Direct Tax Planning and Management Kaushal Kumar Agrawal, 2007 Primarily Written For The Students Of Commerce The Present Book Is A Complete Study Of Tax Planning Tax Procedure And Management Wealth Tax Central Sales Tax And Service Tax Structured In Five Parts The Book Contains Fifty Nine Chapters In All Covering The Latest Syllabus Prescribed By Most Of The Indian Universities In Addition To The Detailed Explanation Of Each Of Its Topics The Book Is Rich In Illustrations And Practice Exercises That Facilitate Easy Understanding And Quick Revision Of The Subject It Will Undoubtedly Prove Useful

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