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# **Ipcc Service Tax Practice Manual May 2015**

**CA Madhukar Hiregange, Shri B.S.V.  
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## **Ippcc Service Tax Practice Manual May 2015:**

*Handbook on Central Sales Tax* Madhukar N Hiregange, Central Sales Tax CST is levied on the interstate sale of goods CST is one of the oldest tax levies and has been around since 1957 This law is by the Central Government but the administration is by the States CST levy is set at local rates The revenue neutral rates which apply to most commodities in States goes up to 15% The lower rate of 2% is available against Form C which can be issued by specified persons resellers manufacturers processors etc and cannot be issued by consumers The State VAT laws have been in place since 2003 The payment of tax filing of returns assessment reassessment etc under CST are all as per the local VAT laws which are ever changing and quite draconian The quality of the administrators in general also leaves a lot to be desired There are many disputes and demands for differential taxes from VAT departments in most states for wrong issuance of C Form in situations where goods were not permitted to be procured against Form C GST would be in place by April 2017 if all goes well However CST law is expected to continue as a parallel levy at 1% after 1st April 2017 for a couple of years This could lead to CST continuing to be non vatable even under GST regime and an add on to costs incurred by the dealers In this book we have covered important concepts case laws and possible dispute areas along with resolution The movement of goods on stock transfer basis subsequent sale in course of import and export are a few of the important areas where tax planning and savings are possible The student who wishes to understand sales tax law could use this as a ready reference This book contains practical tips for common issues faced by practitioners in this area as well The probable impact of GST laws on concepts discussed is touched on in most chapters

*Madhukar Hiregange's A Practical Guide to GST Audits and Certification* CA Madhukar Hiregange, Shri B.S.V. Murthy, CA Mahadev. R, CA Ravi Kumar Somani, 2021-03-15 About the Book The fourth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST The vast experience of the four authors in consulting adjudicating judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients employers The book is divided into 5 parts as follows Part 1 Overview of GST law and insights on good accounting practices and professional opportunities from the perspective of GST Audit Part 2 Background of the Annual Returns role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Annual Returns in Form GSTR 9 Part 3 Background of the GST Audit role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Reconciliation statement in Form GSTR 9C Part 4 Checklists Formats FCQ s Templates and Practical Methodology of conducting GST Audit verification of documents transactions after evaluation of internal control reconciliations with tips to mitigate demand common errors to avoid Part 5 Customs Audit year end action points for taxpayers other GST Certifications and Departmental Audit Appendices containing the gist of important notifications guidance notes standards forms of audit under GST and important templates for ready reference of professionals

*Guide*

*complet de la taxe sur les produits et services* Desjardins, Yves Albert, Caron Bélanger Ernst & Young (Firme), Lanoue, Jean, Institut canadien des comptables agréés, Peter H. Wood, 1993      *Tax Practice Manual* Bill Packer, W. R. Packer, 1982-01-01      **GST Audit Handbook - Government Perspective** CA Madhukar Hiregange, CA Roopa Nayak, Shri B.S.V. Murthy, 2021-05-31

About the Book This book supplements and expands the concepts guidelines principles details and working methods in the GST Audit Manual published by the government wherever it was felt that there is a need This book is divided into 12 chapters as follows Chapter 1 Overview of GST Law Chapter 2 Objectives principles and statutory provisions of department audit Chapter 3 Selection of taxpayers for audit Chapter 4 Preliminary work Before allocation of audit Chapter 5 Preparation for audit with the help of available and collected data and desk review Chapter 6 Audit verification conduct of audit Chapter 7 Audit report and follow up Chapter 8 How to Read Financial Reports Statements Chapter 9 Relevant Accounting Standards for the purpose of auditors Chapter 10 Important decisions relevant for audit Chapter 11 Common errors Chapter 12 Modus operandi of frauds and detection of GST frauds

**KEY FEATURES** Includes drafts of letters to tax payers Contains detailed internal evaluation questionnaire Samples of walk through audit plan tables for trend and ratio analysis Details of verification work in the office before audit and during audit Covers latest case laws relating to audit and GST issues Contains guidance on How to read financial reports Discussion of relevant Accounting Standards

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