

**Tax not
paid**

**Tax short
paid**

Sec 73

**Erroneous
refund**

**ITC
wrongly
utilised**

**ITC
wrongly
availed**

Service Tax Section 73

Dr. H.C. Mehrotra, Prof. V.P. Agarwal



Service Tax Section 73:

Guide to the "Goods and services Tax" CA Farooq Haque, 2018-04-30 Guide to the Goods and Service Tax provides the reader with an in depth understanding of the CGST and IGST laws regulations circulars notifications etc through comprehensive examples and illustrations The interpretations given in this book are based on the personal understanding and opinions of the author *A Study of Service Tax in India and its 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 **Student's**

Handbook on Indirect Taxes Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus Coverage of Service Tax Central Excise Customs VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act 2014 highlighted Recent Circulars Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self Examination Questions at the end of each Chapter Short Revision Notes for Quick Revision at the end of each Chapter **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

Interpretation of Indirect Tax Statutes Kishorilal, 2021-05-30 About the book This book deals with the general rules of Interpretation and topics covered by the four main enactments pertaining to indirect taxes namely Customs Central Excise

Services Tax and GST It also covers the general provisions relating to taxation such as classification valuation and demand pertaining to short recovery and refund of the excess payment It also covers the topics such as strict liability Res judicata other general concepts of law relating to taxation such as rule of stare decisis and exceptions to the rule of stare decisis Key features Concepts of interpretation of tax statutes lucidly explained Exclusive chapter on GST Service Tax Exhaustive coverage on Natural Justice and theory of precedent Special emphasis on the decisions of the CESTAT on all the topics Comprehensive coverage of cases on Levy of Customs Central Excise Service tax and GST Classification of goods and services Exemptions Valuation of goods and services CENVAT Credit Input Tax Credit Recovery of Tax dues Refund Rebate Small Scale Exemption

Goods and Services Tax Dr. Sanjeet Sharma, Shaileja Anand, 2020-04-27 Strictly according to the syllabus prescribed by Himachal Pradesh University Shimla for B Com III Guru Nanak Dev University Amritsar for B Com Pass Hons Sem IV Panjab University Chandigarh for B Com II Sem III and BBA II Sem IV *Goods And services Tax (GST) And Custom Duty* CA Anoop Modi, CA Mahesh Gupta, CA Nikhil Gupta, 2021-12-02 Goods and Services Tax 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 Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties Custom Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution

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

Goods And Services Tax (GST) B. Com. IVth Semester CA Nikhil Gupta,, CA Anoop Modi, CA Mahesh Gupta, 2023-10-08 1 Overview of GST 2 Important Definitions 3

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Decoding GST M. Sathya Kumar,2017-12-18 The Goods and Services Tax which subsumes almost all indirect taxes to integrate the country into a single market is the biggest tax reform that has been undertaken since independence The vision behind the introduction of the GST is not only to get rid of the complexities of the indirect taxes that prevailed earlier but also to bring about ease in doing business The book has been written in such a manner that it will help professionals gain a better understanding of the compliances under the newly introduced GST Law It is a very useful reference for professionals practitioners corporate parties and regulators as all the new provisions have been explained in a simple manner It will be particularly helpful for mid and small sized businesses that may not have adequate access to the GST knowledge base

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

Tax laws and practice DR.VEENA SONI,2022-09-30 *Indirect Tax Goods and Services Tax (GST)* B. Com. 5th Sem CA Nikhil Gupta,CA Anoop Modi,CA Mahesh Gupta,2025-11-09 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

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Proceedings of the National Seminar on Direct and Indirect Tax Laws—An Overview (DITBCS-2017) Dr. K.S. Lakshmi, Dr. M. Gajalakshmi, Dr. V. Bakiyalakshmi, 2017-12-08 The seminar was conducted to highlight the vital role of Direct and Indirect Taxes In mobilizing revenue for the government and being progressive in nature helps to remove disparities in income To inculcate a platform where the experts delegates academicians as well as the student community can interact and exchange their ideas and knowledge pertaining to the emerging issues and challenges in the field of Direct and Indirect Taxes To promote economic growth generate employment opportunities and create economic stability Indirect Tax Goods And Services Tax (GST) by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta CA Anoop Modi, CA Mahesh Gupta, Nikhil Gupta, 2020-06-30 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 Refunds 20 Anti Profiteering Measure 21 Avoidance of Dual Control 22 Appendix True False and Fill in the Blanks Type Questions

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