

Goods and Service Tax came into force on 1 July 2017 across India. This implementation of the act came into force with the implementation of 101 Amendment of the Indian Constitution by the Government of India. The implementation of GST replaced the other existing indirect taxes including service tax, vat, custom duty, excise duty etc. Currently, all the indirect tax rules, regulations, rates are administered by the Goods and Service Tax council. This council consists of finance ministers of all states and central government.

History of GST

The reform indirect tax regime in India began in the year 1985 by Vishwanath Pratap Singh, then Finance Minister of India. (At that time Rajiv Gandhi was the Prime Minister of India). The government of India in the same year with the introduction of the MODVAT tax which is also known as Modified Value Added Tax. Later, the other Prime Minister of India PV Narasimha Rao and his Finance Minister Manmohan Singh was of the idea to implement the scheme of Values Added Tax also known as VAT for every state.

Later, in the year 1999, the proposal for the implementation of Goods and Service Tax also known as GST was proposed in a meeting in front of the Prime Minister Atal Bihari Vajpayee and his panel of economic advisory which includes governors of Reserve Bank of India IG Patel, C Rangarajan and Bimal Jalan. The aforesaid advisory committee was later governed by the Finance Minister of West Bengal Asim Dasgupta to form a design for the model of GST.

The Ravi Dasgupta Committee later provided the task to put the backend technology and the logistics. However, in the year 2015, it was known as the Network of GST which worked as a uniform regime of taxation throughout the country. In the year 2002, the government of Atal Bihari Vajpayee, the Government of India constituted a task force under the guidance of Vijay Kelkar for the recommendations of various tax reforms in India. This task force in the year 2005 recommended to roll out GST as per the suggestion of the twelfth Finance Commission.

When the Government of NDA came in to force in the year 2004 in the Lok Sabha election, P Chidambaram, the new Finance Minister in February 2006 did not discontinue the previous proposal on GST and rolled out the same in the month of April 2010. However, The Trinamool Congress in the year 2011 was expanding its power in West Bengal and the head of GST committee Asim Dasgupta resigned from his post. However, in an interview he stated that almost 80%

In the year 2014, Bharatiya Janata Party in Lok Sabha election came into power. The approved the bill for GST was again introduced by the standing committee as it was lapsed at that time. After the formation of Modi government, the new finance minister Arun Jaithley proposed the GST bill again in the Lok Sabha where majority of members were of BJP. In February 2015, for the implementation of GST finance minister Arun Jaitley provided a deadline till 1 April 2017. The Lok Sabha passed the aforesaid Constitutional Amendment Bill for implementation of GST. However, the congress demanded that the GST Bill must be sent back again to the selection committee for review of the Rajya Sabha as a result of disagreement on the various statements mentioned in the Bill in relation to tax. At last, the Amendment Bill was passed in August 2016. From the next 15-20 days, about 18 states made ratification in the passed amendment bill and thereafter the then President of India Pranab Mukherjee provided his nod for the implementation of GST.

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web may 19 2023 ece providers can play a role by planning and preparing for emergencies protecting young children by caring for them during emergencies and by helping children cope and recover after an emergency learn about cdc resources to prepare for emergencies and care for children in disasters children in disasters teachers and

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web nov 22 2022 disaster preparedness overview infants children and adolescents have unique needs that must be considered in disaster management efforts pediatricians and others who may care for children have key roles to play in disaster preparedness response and recovery to ensure these unique needs are met

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web mar 21 2014 planning for the specific needs of children and families in response to disasters including functional needs nutritional needs family reunification and temporary child care is extremely important when thinking about community plans

these specific needs are discussed throughout this chapter in addition to real world experiences that **ensuring the health of children in disasters pediatrics** - Nov 04 2022

web nov 1 2015 the unique needs of children mandate specialized and appropriate planning for disasters children differ from adults in physiology developing organ systems behavior emotional and developmental understanding of and response to traumatic events and dependence on others for basic needs

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web national preparedness month npm is a time to practice your emergency drill it s a time to plan and prepare should a disaster strike and it s also an opportunity for families to learn the best ways to secure their homes and protect

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web nov 8 2023 an emergency may be a catastrophic natural event like a hurricane flood or wildfire or a man made disaster such as a shooting no matter the crisis early childhood programs need to be ready with impact relief and recovery plans preparing for emergencies with mental health in mind