

TAXMANN®'S

Insolvency and Bankruptcy Law Manual With IBC Law Guide

- ▶ Annotated text of Insolvency and Bankruptcy Code 2016 as amended upto date
- ▶ Rules/Regulations:
 - IBCI (Insolvency Resolution Process for Corporate Persons) Regulations 2016
 - IBCI (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations 2017
 - IBC (Application to Adjudicating Authority for Insolvency Resolution Process for Personal Guarantors to Corporate Debtor) Rules 2019
 - IBC (Insolvency and Liquidation Proceedings of Financial Service Providers and Application to Adjudicating Authority) Rules 2019
 - IBCI (Bankruptcy Process for Personal Guarantors to Corporate Debtor) Regulations 2019
 - IBCI (Insolvency Resolution Process for Personal Guarantors to Corporate Debtor) Regulations 2019
 - IBCI (Insolvency Professionals) Regulations 2016
 - IBCI (Insolvency Professional Agencies) Regulations 2016
 - IBCI (Liquidation Process) Regulations 2016
 - IBCI (Voluntary Liquidation Process) Regulations 2017
 - IBC (Pre-packaged Insolvency Resolution Process) Rules 2021
 - IBCI (Pre-packaged Insolvency Resolution Process) Regulations 2021
 - Companies (Registered Valuers and Valuation) Rules 2017
 - 28 Other Rules and Regulations
- ▶ Guidelines issued under Insolvency and Bankruptcy Code 2016
- ▶ Modifications issued under Insolvency and Bankruptcy Code 2016
- ▶ Updated Compendium of Circulars issued under Insolvency and Bankruptcy Code 2016
- ▶ RBI (Prudential Framework for Resolution of Stressed Assets) Directions 2019

17th Edition
2023

Service Tax Law Manual

Rakesh Garg, Sandeep Garg



Service Tax Law Manual:

R.K. Jain's GST Law Manual (Set of 2 Vols.) - Acts, Rules, Forms with Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings | Amended up to 1st February 2022 R.K. Jain, 2022-02-08 This book provides the complete updated amended annotated text of all provisions of the GST Law This book has been divided into eleven parts Part 1 Ready Reckoner of GST Laws Procedures 1 000 Tips on GST Part 2 GST Acts Part 3 GST Rules Part 4 Reverse Charge Mechanism Part 5 Forms Proformas Part 6 State GST Compensation Cess Part 7 Circulars Press Releases Public Notices Part 8 Advance Ruling on GST Part 9 Notifications Part 10 Appeals Revisions Part 11 Index to Notifications The Present Publication is the 15th Edition authored by R K Jain as upto 1st February 2022 The coverage of this book is as follows Ready Reckoner of GST Laws Procedures 1 000 Tips on GST o 1 000 Tips for GST o 250 CBEC Solutions to GST Problems o Experts Guide on 9 Topics o A to Z GST Laws Procedure for Goods Services At a Glance in 190 Pages o Date charts for your obligations under GST on 9 Topics GST Acts o CGST Act 2017 o CGST Extension to Jammu and Kashmir Act 2017 o IGST Act 2017 o IGST Extension to Jammu and Kashmir Act 2017 o UTGST Act 2017 o GST Compensation to States Act 2017 o Constitution One Hundred and First Amendment Act 2016 GST Rules o Rules under GST Reverse Charge Mechanism for Goods Services Forms Proformas State GST Compensation Cess Circulars Press Releases Public Notices o Departmental Clarification Flyers Leaflets Circulars Public Notices Press Release on GST Advance Ruling on GST Notifications o Notifications issued under CGST IGST UTGST SGST including issued by States Appeals Revisions o GST Appellate Tribunal Notifications Order Index to Notifications **R.K. Jain's Customs Law Manual [Finance Act 2025] -**

Comprehensive Two-volume Reference On Indian Customs Laws—Incorporating Historical Insights Since 1986 and Updated with the Finance Act 2025 Centax's Editorial Board, 2025-05-02 R K Jain s Customs Law Manual is a comprehensive up to date reference covering Indian Customs laws procedures rules regulations allied acts and the latest amendments introduced by the Finance Act 2025 This two volume set delivers detailed analysis official forms relevant notifications and critical commentary The manual consolidates decades of legislative developments and practical insights with historical editions dating back to 1986 Each revision ensures practitioners remain informed about changes in customs regulations new compliance requirements and procedural updates mandated by the Central Board of Indirect Taxes and Customs CBIC This book is intended for the following audience Customs Practitioners and Tax Consultants Lawyers chartered accountants and consultants dealing with customs excise or indirect taxation will find this manual essential for day to day reference and expert analyses Corporate Legal Compliance Teams Companies involved in import export operations supply chain management freight forwarding and logistics need reliable information to ensure compliant procedures and documentation Government Officials Academicians Customs officers departmental adjudicators and students or researchers in law or commerce seeking a thorough understanding of the Indian customs framework Importers Exporters Business

owners Customs House Agents CHAs and exporters importers looking for clear guidelines on procedures and documentation for hassle free compliance The Present Publication is the 74th Edition 2025 26 amended by the Finance Act 2025 This book is edited by Centax Editorial Team with the following noteworthy features Finance Act 2025 Amendments Incorporates all changes brought by the latest Finance Act ensuring readers have the most current legal references Two volume Set Split logically for ease of reference with Volume 1 focusing on the Customs Act Rules and primary notifications and Volume 2 covering forms bonds allied legislation CBIC s Customs Manual Special Economic Zones SEZ and chronological notifications Forms Bonds Presents Customs forms bonds and applications from import declarations to appeals with step by step guidance on their usage Allied Acts Regulations Includes relevant statutes such as the Foreign Trade Development Regulation Act Provisional Collection of Taxes Act 2023 COFEPOSA Foreign Exchange Management Act etc CBIC s Latest Instructions Circulars Offers updated commentary and instructions for practical compliance from warehousing procedures to dispute resolution Special Economic Zones Dedicated coverage of SEZ laws rules and procedures essential for businesses operating in SEZs Extensive Table of Contents Indexing Streamlined structure for quick reference with subheadings reflecting real world customs scenarios The volume wise coverage of the book is as follows Volume 1 o Introduction to Customs Law Historical context and evolution o Customs Act 1962 Full text with detailed annotations o Rules Regulations Including Valuation Rules Baggage Rules Drawback Rules Handling of Cargo in Customs Areas Regulations etc o Appeals Revisions Procedures for appeals before the Commissioner Appeals and tribunals including the Customs Excise Service Tax Appellate Tribunal CESTAT o Notifications Exhaustive reference to notifications under the Customs Act arranged thematically Volume 2 o Customs Forms Bonds Forms with sample formats and instructions covering import declarations warehousing bonds shipping bills transshipment permits etc o Allied Acts Rules Regulations Key statutes affecting customs operations including foreign trade policies and allied taxes o CBIC s Customs Manual Instructions A consolidated manual detailing step by step procedures classification valuation warehousing transshipment authorised economic operators AEO etc o Special Economic Zones Full text of SEZ Act 2005 SEZ Rules 2006 plus procedures and forms related to SEZ operations o Chronological List of Notifications A curated list of notifications issued under the Customs Act 1962 by the Finance Ministry and Commissionerates displayed in chronological order for reference The structure of the book is as follows Logical Segmentation Each part or chapter addresses a major component of Customs law beginning with the core Act followed by rules and culminating in forms notifications and special focus areas like SEZ User friendly Navigation Chapters begin with concise introductions while cross references help link related topics e g from the Customs Act to the relevant forms or CBIC circulars Flow of Information Progresses from fundamental legal provisions in Volume 1 to practical tools forms and specialised regulations in Volume 2 reflecting the actual process flow in day to day customs work [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 *R.K. Jain's GST Law Manual [Finance Act 2025] - Two-volume | Fully Updated | One-stop GST Reference—Consolidating Statutory Provisions | Forms | Notifications | Case Laws | Practical Insights* Centax's Editorial Board, 2025-05-01 R K Jain's GST Law Manual is a comprehensive and up to date reference for professionals seeking a thorough understanding of India's Goods and Services Tax GST framework Revised to incorporate amendments introduced by the Finance Act 2025 this two volume manual consolidates all the key statutory provisions rules circulars forms notifications and judicial interpretations into a single easily navigable resource With special emphasis on practical application it includes an extensive GST glossary ready reckoner case law digests and a wealth of departmental clarifications making it helpful for understanding and complying with GST This book is intended for the following audience Professionals and Practitioners Chartered accountants company secretaries cost accountants and tax consultants who advise clients on GST matters Legal Community Advocates and in house counsel requiring authoritative references to statutes notifications and case law for litigation and advisory work Corporate and Business Owners Senior management finance teams and business entrepreneurs looking for detailed guidance on GST compliance returns and related procedures Academics and Students Universities training institutes and individuals wanting to study GST laws in depth The Present Publication is the 23rd Edition 2025 26 amended by the Finance Act 2025 This book is edited by Centax Editorial Team with the following noteworthy features Comprehensive Coverage Incorporates all relevant GST laws Central GST CGST Integrated GST IGST Union Territory GST UTGST State GST and Compensation Cess provisions along with cross references Authoritative Commentary Offers insights and practical interpretation of complex provisions through well researched expert commentary Up to date Amendments Thoroughly updated to incorporate the latest statutory changes introduced via the Finance Act 2025 ensuring readers stay current on the evolving GST regime User friendly Structure Divided into two volumes each Part systematically devoted to Acts Rules Forms Notifications Circulars etc Extensive Case Law Digest Presents significant decisions and precedents from various courts and tribunals to illustrate the interpretation of GST Practical Tools and Forms Provides templates forms and proformas for returns registrations appeals and other compliance requirements Reverse Charge Mechanism RCM Ready Reckoner Special focus on intricate concepts like RCM with a detailed breakdown of goods and services falling under reverse charge plus a handy GST Ready Reckoner for quick references Glossary of GST Terms An exhaustive alphabetical glossary simplifies over 100 GST related terms and abbreviations promoting clarity on technical jargon The coverage of the book is as follows Volume 1 o Glossary of GST Terms A user

friendly glossary explaining essential GST vocabulary o Part 1 GST Ready Reckoner Quick reference tables and guides summarising tax rates compliance timelines and procedural checkpoints o Part 2 GST Acts CGST Act 2017 along with amendments and extension to Jammu Kashmir IGST Act 2017 with extension to Jammu Kashmir UTGST Act 2017 GST Compensation to States Act 2017 Constitution One Hundred and First Amendment Act 2016 Validating Provisions relating to Goods and Services Tax o Part 3 GST Rules Detailed rules under GST and their procedural aspects o Part 4 Reverse Charge Mechanism In depth coverage of goods and services under RCM including compliance obligations o Part 5 Forms Proformas Official GST forms covering registration return filing refund claims appeals etc Volume 2 o Part 6 State GST Compensation Cess State level legislation compensation cess mechanisms and updates for various states o Part 7 Circulars Press Releases Public Notices Official departmental communications clarifications and guiding instructions o Part 8 Case Laws Digest Comprehensive summaries and analyses of judicial rulings from courts and tribunals arranged by topic o Part 9 Notifications All relevant Central and State notifications under CGST IGST UTGST and SGST arranged systematically o Part 10 Appeals Revision Provisions and procedures related to the GST Appellate Tribunal including pertinent notifications and orders o Part 11 Index to Notifications A ready reference list of all notifications for quick lookups The structure of the book is as follows Each Part is arranged to follow the logical flow from basic definitions to advanced topics Clear headings subheadings and paragraph numbering ensure quick navigation Cross references in commentary and footnotes link related concepts across Acts Rules and Notifications Volume 1 focuses on foundational Acts Rules and compliance frameworks while Volume 2 delves into in depth references such as State level variations detailed circulars case digests and notifications

R.K. Jain's GST Law Manual - Two-volume | Up-to-date Compendium of GST Acts | Rules | Forms | Notifications | Clarifications | Case Laws—with Ready Reckoner | GSTAT Updates Centax's Editorial Board,2025-10-03 R K Jain s GST Law Manual is a comprehensive and authoritative reference that consolidates the statutory provisions procedural rules departmental clarifications notifications and judicial interpretations governing Goods and Services Tax GST in India Trusted by practitioners and businesses for its accuracy and completeness this two volume set comprehensively captures every facet of GST from registration levy and time of supply to invoicing input tax credit compliance litigation and appellate mechanisms The Manual also serves as a ready reckoner enabling professionals to access relevant GST law at a glance This Edition reflects the most recent amendments circulars and case law developments ensuring readers stay aligned with current practice and compliance requirements This book is intended for the following audience Indirect Tax Practitioners IGST Act 2017 UTGST Act 2017 GST Compensation to States Act 2017 Constitution 101st Amendment Act 2016 and Validating Provisions relating to GST Extensions o CGST Extension to Jammu Kashmir Act 2017 and IGST Extension to J K Act 2017 Rules Forms o Comprehensive Rules under GST with corresponding GST Forms Proformas Operational Topics o Person liable to pay tax including Reverse Charge Mechanism o Registration regular composition casual non resident o Time of Supply of

goods services o Invoice Credit Note Debit Note requirements o Input Tax Credit ITC ISD and inverted duty structure nuances o Payment of taxes ledgers and offsets o Composition levy o E way bill compliance o Discounts incentives treatment and anti profiteering context o Demand recovery adjudication penalties confiscation provisional attachment o Appeals revision including GSTAT notifications order Official Guidance o Collated Circulars Press Releases Public Notices Flyers Leaflets Notifications o CGST IGST UTGST SGST notifications including those issued by States indexed and current to 17 09 2025 Case Laws o A practical Case Laws Digest for compliance and litigation strategy Foundational Aids o Glossary of GST Terms actionable claim to zero rated supply harmonising cross statute usage The structure of the book is as follows Volume 1 Acts Rules Forms with Ready Reckoner o Glossary of GST Terms o Part 1 GST Ready Reckoner o Part 2 GST Acts CGST Act 2017 CGST Extension to Jammu Kashmir Act 2017 IGST Act 2017 IGST Extension to Jammu Kashmir Act 2017 UTGST Act 2017 GST Compensation to States Act 2017 Constitution One Hundred and First Amendment Act 2016 Validating Provisions relating to GST o Part 3 GST Rules o Part 4 Reverse Charge Mechanism for Goods Services o Part 5 GST Forms Proformas Volume 2 SGST Circulars Notifications Case Laws Digest o Part 6 State GST Compensation Cess States o Part 7 Departmental Clarifications Flyers Leaflets Circulars Public Notices Press Releases o Part 8 Case Laws Digest o Part 9 Notifications under CGST IGST UTGST SGST incl State notifications o Part 10 Appeals Revision GST Appellate Tribunal Notifications Order o Part 11 Index to Notifications List for quick retrieval

R.K. Jain's GST Tariff of India - Two-volume Compendium Covering GST Rates | Exemptions | Notifications | Clarifications | Case Law | Advance Rulings | Compensation Cess for Goods & Services Centax's Editorial Board,2025-10-03 R K Jain s GST Tariff of India is a practice ready two volume compendium that unifies rates exemptions classifications notifications clarifications case law advance rulings and compensation cess across CGST IGST SGST and UTGST It delivers the tariff for both goods Chs 1 98 98A and services Ch 99 with SAC Ready reckoners reverse charge tables and an exhaustive Commodity Index with HSN codes make classification and rate discovery fast and defensible A dedicated How to Calculate Tax under GST section operationalises valuation and rate application This book is intended for the following audience Indirect Tax Practitioners Chapter 98A covers miscellaneous deemed supplies actionable claims Grey box highlights flag entries where GST descriptions depart from HSN text or where multiple rates exist o Part 1A Rates specified in other Acts Central Excise schedules incl NCCD Special Addl Excise Duty tobacco chronological notification list for amendment tracking

R.K. Jain's Customs Tariff Of India [Finance Act 2025] - Consolidating the Customs Tariff Act | Import/Export Tariffs | IGST/Cesses | Rules of Origin | Others—with a Step-by-step Effective-duty Guide Centax's Editorial Board,2025-09-03 R K Jain s Customs Tariff of India is a two volume practitioner oriented compendium that presents the complete tariff framework in force as amended by the Finance Act 2025 and incorporating notifications issued up to 18 08 2025 It consolidates the Customs Tariff Act 1975 the Import First Schedule and Export Second Schedule Tariffs IGST extracts Export tariff with schedules and

exemptions IGST at a Glance Extracts of IGST law Baggage Rules Project Imports Regulations Import of Goods at Concessional Rate Rules 2022 o Rules of Origin list of developing countries under s 8B Part 7 Anti dumping Countervailing Duties Vol 2 o ADD CVD Rules 1995 Refund Rules 2012 and consolidated notifications for quick retrieval Part 8 Miscellaneous Vol 2 o Commodity Index and Chronological List of Basic Notifications fast back of the book finders The structure of the book is as follows Navigational Schema From Interpretative Rules Exemptions Sections Chapters to item lines ensuring users can determine classification identify applicable exemptions and then compute the effective rate Duty Computation Flow BCD SWS on BCD IGST on assessable value BCD SWS Compensation Cess where applicable Special Additional Cesses and Trade remedy duties with a worked numerical illustration e g effective duty shown at 44 30% in the example Signal Boxes Cross References Chapter notes point to tariff values ADD CVD safeguard and exemptions Annexural Depth Self contained annexures for baggage project imports concessional rate rules RoO texts and validating provisions

Handbook of GST Procedure, Commentary and Rates, 7e Rakesh Garg, Sandeep Garg, 2021-09-20 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers *Handbook of GST Procedure, Commentary and Rates* Rakesh Garg, Sandeep Garg, 2021-01-10 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers *R.K. Jain's GST Tariff of India with GST Rates/Exemptions of Goods & Services [2024-25] - Including Ready Reckoner for GST Rates, GST Notifications, Advanced Rulings, Case Law | 2 Vols.* R.K. Jain, 2024-03-08 This book provides

complete details about the Taxability GST Rates for Goods Services It also includes a ready reckoner for GST rates GST Notifications Advanced Rulings Case Laws Lastly it incorporates basic details such as How to use GST Tariff How to Calculate Tax under GST o Introduction to GST Tariff o Classification of Goods Services under GST o Interpretative Rules as applicable to GST Tariff o List of Abbreviations Used in the Tariff The Present Publication is the 19th Edition authored by R K Jain and edited by CA Dr Arpit Haldia It is updated until 22nd February 2024 This book consists of nine parts Part 1 GST Tariff Goods GST Rates up to 8 Digits of HSN Customs Tariff Exemptions under CGST SGST UTGST IGST o Rates Specified in Other Acts Part 2 Notifications GST Rates Exemption for Goods o CGST Rates for Goods Schedules I to VII Notification No 1 2017 C T Rate o Fully Exempted CGST Goods Nil Rated Notification No 2 2017 C T Rate o Exemption Notifications Miscellaneous for Goods Services Part 3 GST Tariff Services Chapter 99 Ready Reckoner for GST Rates Exemptions for Services o Ready Reckoner for GST Rates and Exemptions on Services under CGST SGST UTGST IGST Chapter 99 with Service Codes o Notifications on Services under GST CGST Notifications on Services IGST Notifications on Services UTGST and SGST Notifications on Services o Explanatory Notes to Scheme of Classification of Services under GST o Circulars Instructions Press Notes Case Law Advance Rulings and FAQ on supply of Services FAQs on Services Circulars Instructions Press Notes Case Law on Services Case Laws o Codewise List of Services Service Codes Tariff SAC Scheme of Classification of Services o Alphabetical List of Services with Service Codes SAC Part 4 Integrated Goods and Services Tax IGST o Bird s eye view of Integrated Goods and Services Tax IGST o Notifications issued under IGST IGST Law and Procedures Notifications IGST Rates Notifications Fully Exempted IGST Goods Nil Rated Notifications IGST Exemption Notifications Part 5 GST Rates Ready Reckoner for Goods Ready Reckoner for GST Rates for Goods under CGST SGST UTGST IGST Part 6 Compensation Cess for States Other Cesses for Goods Services o Goods and Services Tax Compensation to States Act 2017 Extracts o Notifications issued under GST Compensation Cess o Departmental Clarifications under Compensation Cess Part 7 Reverse Charge Mechanism for Goods Services o Reverse Charge Mechanism for CGST Notifications o Reverse Charge Mechanism for IGST Notifications o Reverse Charge Mechanism for UTGST Notifications o Reverse Charge Mechanism for SGST Notifications o Departmental Clarifications Part 8 Commodity Index with HSN Codes Part 9 Chronological List of Basic Notifications The coverage of the book is as follows CGST IGST SGST UTGST Rates upto 8 digit HSN GST Rates for Services Compensation Cess GST Calculation Method Text of GST Notifications Advance Rulings Case Laws Departmental Clarifications Reverse Charge Notification Commodity Index with Codes Ready Reckoner for GST Rates

R.K. Jain's Customs Tariff, IGST & Foreign Trade Policy Rate Reckoner | 2025-26 [Finance Act 2025] -HSN-based Compendium—Covering Duties | Levies | E-Way Bill Exemptions | Anti-Dumping | Others R.K. Jain; ,CA. Kishore Harjani,2025-05-26 The Customs Tariff IGST Foreign Trade Policy Rate Reckoner is a definitive two volume referencer that consolidates the entire spectrum of Indian customs tariff IGST provisions and foreign trade policy FTP requirements in one

place Curated with an HSN wise approach this reference simplifies the process of ascertaining the total duty payable on import of goods into India It outlines basic duty preferential rates exemptions additional levies like AIDC SWS NCCD Health Cess etc IGST rates and FTP conditions ensuring swift and accurate classification and compliance for every HSN code Alongside the printed volumes book buyers receive Complimentary Access to the Always Updated Customs Tariff Tool at Centaxonline.com This intuitive online platform provides real time duty calculations instant references to notifications and policy conditions at the 8 digit HSN level This book is intended for the following audience Tax Professionals Consultants Chartered accountants company secretaries tax lawyers and consultants seeking a precise guide to customs and IGST compliance Trade Industry Practitioners Exporters importers logistics providers customs house agents and compliance teams who must remain current on tariff rates and EXIM policies Government Officials Policymakers Customs officers GST officials policy drafters and enforcement personnel requiring a consolidated tariff manual Academics Students Researchers and students in indirect taxation customs law or international trade programs looking for a well structured reference The Present Publication is the 3rd Edition 2025 26 amended by the Finance Act 2025 It is edited by CA Kishore Harjani and incorporates the following noteworthy features HSN wise Computation o Detailed breakdown of total customs duty for each HSN covering basic duty preferential rates exemptions and additional levies such as AIDC SWS NCCD and Health Cess o Comprehensive mapping of FTP conditions to each HSN on a single page Final Rate Calculation o A Total Customs Duty column in the tariff table enables you to see the final effective rate quickly o Wherever specific exemptions or conditions apply and direct computation is not possible relevant footnotes guide you to additional details Anti Dumping Countervailing Duties Chapter wise references to anti dumping safeguard and countervailing duties ensuring trade protection measures are easily accessible Exemption Notifications General and chapter specific exemptions are listed at the end of each chapter for comprehensive coverage Ad Valorem Rates Presents ad valorem rates percentage based for straightforward calculation of customs duties Multiple Rates for IGST For products under the same HSN that may attract two or more IGST rates dual entries ensure an accurate evaluation Chapter specific Circulars Notifications Exhaustive coverage of government circulars notifications and advance rulings relevant to that chapter Landmark Rulings Chapter wise digest of important judicial precedents and case laws on classification under Customs and GST Base Notifications Reference All base notifications are cited enabling deep dives into specific regulatory provisions E Way Bill Exemptions Special mention of product specific E way bill exemptions at the end of each chapter No Alteration to HSN Exemptions cess and rates are seamlessly mapped without changing official HSN descriptions Expert Validation A team of subject matter experts has vetted each computation and mapping to ensure accuracy The coverage of the book is as follows Tariff Table for Import Export o Volume 1 covers the First Schedule Import Tariff Chapters 1 98 and the Second Schedule Export Tariff o Duty columns include Basic Customs Duty Preferential Rate Effective Rate with exemptions AIDC Health Cess Social Welfare Surcharge IGST Rate and Total Rate o

Policy Restrictions and FTP conditions are indicated for each HSN General Specific Exemptions o Beginning of Each Chapter Lists general and specific exemptions applicable to that chapter o HSN Level Mention Pertinent exemptions are specifically tied to product categories o Footnotes For overarching or sub heading level exemptions Anti Dumping Safeguard Duties o The End of Each Chapter notes any anti dumping safeguard or countervailing duties in effect along with relevant notifications Miscellaneous o Full texts of the Customs Tariff Act rules on determining the origin of goods for preferential trade agreements baggage rules project import regulations and other critical annexures o A commodity index and a chronological list of key notifications in Volume 2 for quick lookups The structure of the book is as follows Volume 1 o Part 1 Customs Tariff Act 1975 Text o Part 2 Import Tariff First Schedule with 98 Chapters organised into 21 Sections o Part 2A Export Tariff Second Schedule Volume 2 o Part 3 General Exemptions for Import o Part 4 IGST Extracts of the IGST Act rules notifications and IGST rates exemptions o Part 5 Annexures covering Compensation Cess Road Infrastructure Cess Social Welfare Surcharge NCCD Health Cess Additional Duty Special Duty and Baggage Rules o Part 6 Safeguard Duty Rules Notifications o Part 7 Anti Dumping Countervailing Duty Rules Notifications o Part 8 Miscellaneous Commodity Index and Chronological List of Basic Notifications Within Each Chapter o Beginning Section Notes Chapter Notes relevant general specific exemptions o Tariff Table Complete mapping of duty rates additional levies IGST cess total duty and policy restrictions o Footnotes Product level or sub heading level exemptions duty variations o End of Chapter Anti dumping safeguard duties judicial pronouncements advance rulings departmental clarifications product specific E way Bill exemptions and additional GST rates This book also includes Complimentary Access to the Always Updated Customs Tariff Tool Customs Duty Rate Calculator All purchasers of this book receive complimentary access to Centaxonline com s newly launched Customs Tariff Tool for two months This online platform lets you o Search Classify with Ease Smart Autocomplete to locate HSN codes or relevant keywords Expandable Section Chapter View for intuitive browsing o View Organised Duty Details Get a clear list of HSN codes item descriptions units and direct links to duty calculation o Calculate Total Import Duty in Real time Input your import value to see Basic Customs Duty AIDC SWS IGST Health Cess etc aggregated into a Total Import Duty both percentage and absolute value Hyperlinked remarks connect you to relevant exemption notifications or policy conditions o Always Up to date Daily Data Refresh Reflects every newly issued amending notification Annual Refresh Incorporates changes announced in the Union Budget o Flexible Access Options Complimentary for Book Buyers via unique key validation Annual Stand Alone Subscription at 5 000 GST tentative if you wish to continue beyond the free period Mobile Responsive Access on desktop laptop tablet or phone for on the go convenience

R.K. Jain's GST Tariff of India with GST Rates & Exemptions of Goods & Services (Set of 2 Vols.) - Complete Details about the Taxability & GST Rates | Amended Tariff Schedules | 1-1-2022 R.K. Jain, 2022-02-14 This book provides complete details about the Taxability GST Rates with amended tariff schedules as applicable from 1 1 2022 It also includes a Ready Reckoner for GST Rates GST Notifications

Advanced Rulings Case Laws Lastly it incorporates basic details such as How to use GST Tariff How to Calculate Tax under GST Introduction to GST Tariff Classification of Goods Services under GST List of Nil Rated Exemption Non Taxable Goods under CGST IGST SGST UTGST List of Nil Rated Exemption Non Taxable Services under CGST IGST SGST UTGST Exemption to Small Taxpayers with annual turnover up to INR 40 Lakh 20 Lakh 10 Lakh Threshold Exemption Composition Scheme for payment of 1% or 5% GST on Annual Turnover of Goods and Restaurant Service up to INR One and a half crore 75 lakh in a Financial Year New Composition Scheme w e f 1 4 2019 for intra State supplies of services or goods or both on payment of 6% GST 3% CGST 3% SGST on Annual Turnover up to INR 50 lakh in a Financial Year for taxpayers not covered under the existing composition scheme for goods and Restaurant services Statutory Provisions for GST levy Rate of Tax Exemptions CGST Act 2017 Extracts Interpretative Rules as applicable to GST Tariff List of Abbreviations used in the Tariff The Present Publication is the 15th Edition authored by R K Jain as amended on 1st February 2022 This book consists of 9 parts Part 1 GST Tariff Goods GST Rates up to 8 Digits of HSN Customs Tariff Exemptions under CGST SGST UTGST IGST o Rates Specified in Other Acts Part 2 Notifications GST Rates Exemption for Goods Part 3 GST Tariff Services Chapter 99 Part 4 Integrated Goods and Services Tax IGST o Notifications issued under IGST Part 5 GST Rates Ready Reckoner for Goods Ready Reckoner for GST Rates for Goods under CGST SGST UTGST IGST Part 6 Compensation Cess for States Other Cesses for Goods Services Part 7 Reverse Charge Mechanism for Goods Services Part 8 Commodity Index with HSN Codes Part 9 Chronological List of Basic Notifications The coverage of the book is as follows Eight digits HSN wise CGST SGST UTGST IGST rates applicable on supply of goods and services Compensation Cess Goods and services which are exempt from GST Goods and services which are subject to Reverse Charge liability All relevant Advance Rulings Case Laws department clarifications on the classification of goods and services and rates of GST Updated text of relevant GST Notifications Composition Scheme Alphabetical list of services Commodity index with codes Explanatory Notes to Scheme of Classification of Services under GST Relevant provisions of GST legislation relating to levy exemption rate of tax etc **R.K. Jain's Customs Tariff, IGST & Foreign Trade Policy Rate Reckoner | 2025-26 [2025 Mega Exemption] - Presents the Final Duty at 8-digit HSN Level with Complete Levy Breakup | FTP/GST Integration** Kishore Harjani, 2025-10-31 R K Jain s Customs Tariff IGST visual consistency across chapters and quick access indexes including a Commodity Index plain language to HSN and a Chronological List of Notifications for instant back tracking Complimentary Digital Companion Includes free access to the Always Updated Customs Tariff Tool worth 5 000 for on the go duty computation notification look ups and post Budget recalculations Functional Architecture Together Volumes 1 2 and the Supplement follow the compliance workflow from tariff classification and rate computation to exemptions cesses trade remedy provisions and rules of origin This integrated organisation enables coherent statute backed interpretation of import duties and related GST implications Practical Orientation Each tariff entry functions as a self contained compliance record combining rate computation FTP

policy GST linkage and relevant notifications within a single framework The set s design ensures accuracy transparency and ease of navigation for professionals engaged in classification valuation or trade policy implementation The coverage of the book is as follows Volume 1 Tariff Agriculture Infrastructure Social Welfare Surcharge SWS National Calamity Contingent Duty NCCD Health and Compensation Cess and Integrated GST IGST culminating in a single Total Rate of Import Duty Policy Integration Foreign Trade Policy FTP conditions and import policy status Free Restricted Prohibited appear alongside tariff entries for direct compliance reference Chapter wise Aids Each chapter incorporates relevant judicial pronouncements advance rulings and departmental circulars linked to classification exemptions and IGST application Practical Add ons Includes cross references to product specific e way bill exemptions related GST rates anti dumping and safeguard duty implications and export tariff references Working Notes Front sections provide clear guidance on interpreting tariff tables units abbreviations and rate computation methodology Volume 2 IGST Exemptions Cesses Trade Remedies o This companion volume consolidates the operational ecosystem that surrounds the tariff covering general exemptions IGST notifications cesses and trade remedy measures supported by statutory texts and detailed annexures General Exemptions A comprehensive digest of exemption notifications for diverse categories such as defence and police imports EPCG SEZ EOU schemes research and educational imports exhibitions donations and relief consignments Each entry lists notification references monetary thresholds and operative conditions IGST on Imports A bird s eye view of the Integrated GST framework followed by all IGST notifications on law procedures rates and exemptions ensuring clarity on valuation and applicability at the import stage Annexures Detailed reproductions of provisions relating to cesses and additional duties including Compensation Cess AIDC SWS NCCD Road Infrastructure Cess and Health Cess Also covers the IGCR Concessional Duty Rules Baggage Rules 2016 and Project Imports Regulations Rules of Origin CAROTAR 2020 A consolidated repository of origin rules across all major trade agreements APTA SAFTA ASEAN MERCOSUR Japan Malaysia Mauritius UAE CEPA Australia ECTA 2022 and EFTA TEPA 2025 alongside CAROTAR 2020 procedures for preferential duty claims Trade Remedies Complete texts of Safeguard Anti dumping and Countervailing Duty Rules accompanied by operative notifications refund provisions and illustrative sectoral tables for practical reference Miscellaneous Includes a commodity index mapping common trade descriptions to tariff headings and a chronological list of basic notifications for quick navigation Supplement Mega Exemption Notifications o This newly introduced third volume provides a comprehensive reference to the Government s consolidation of 31 Customs exemption notifications through Notification Nos 44 2025 Cus 45 2025 Cus dated 24 10 2025 It bridges the transition from multiple fragmented notifications to a single unified framework and serves as an essential interpretative companion to Volumes 1 and 2 Consolidation Reorganisation Integrates 31 notifications into one comprehensive Mega Notification eliminating duplication and merging overlapping entries across sectors Cross reference Architecture Provides a notification wise mapping of superseded entries to Volume 2 and comparative tables showing

additions omissions and restructured conditions FTP Condition Updates Captures changes in FTP conditions and restrictions between 1 10 2025 and 25 10 2025 with page references to Volume 1 Structural Simplification Highlights editorial changes such as omission of expired entries introduction of time bound validity and standardisation of serial numbers and conditions DPIIT HSN Guidebook Integration References the Guidebook on Mapping of HSN Codes Sept 2025 issued by the Department for Promotion of Industry and Internal Trade DPIIT to assist in harmonised classification Legal and Procedural Context Reproduces key extracts from CBIC circulars and Board communications accompanying the reform for accurate implementation and cross reference

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