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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

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practitioners politicians and professionals seeking current research on the uses applications and advantages of mobile services in increasing economic growth *Madhukar Hiregange's Practical Guide to GST on Textile Industry* CA Madhukar Hiregange,CA Roopa Nayak,Shubham Khaitan,2020-12-21 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms *Fiscal Decentralisation to Local Governments in India* M. A. Oommen,2020-12-15 The literature on fiscal decentralisation in India is few and far between The collection of papers in this volume written by scholars who have done scholarly works on the theme seeks to fill the gap relating to the state sub state level fiscal decentralisation in India While the first paper by Anwar Shah an internationally known expert on fiscal federalism provides a general backdrop relating to fiscal decentralisation and macro management all other papers critically review the various dimensions of fiscal decentralisation emerging in India since the implementation of the 73rd 74th constitutional amendments by the state governments Two papers focus exclusively on Kerala which has won world wide acclaim for its innovative initiatives in decentralisation

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