

# TAX CONNECT

**Knowledge Partner:**

**The Bengal Chamber of Commerce & Industry**



**INCOME TAX**

A graphic for GST (Goods & Services Tax). It features the letters 'GST' in a large, bold, green font. Below it, the words 'Goods & Services Tax' are written in a smaller, black, sans-serif font. The background is a blurred image of Indian currency notes.

**GST**  
Goods & Services Tax

**CUSTOMS**

## **TAX CONNECT**

- Kolkata** : 1, Old Court House Corner, "Tobacco House" 1<sup>st</sup> Floor, R.No.-13 (North), Kolkata-700001  
**Delhi** : B 42 Retreat Apartments, 20 IP Extension, Delhi 110 092  
**Gujarat** : Quarter no. 3/174, Gujarat Refinery Township, Jawaharnagar, Vadodara-391320
- Contact** : +919331042424; +919831594980; +913322625203  
**Website** : [www.taxconnect.co.in](http://www.taxconnect.co.in)  
**Email** : [tb.chatterjee@taxconnect.co.in](mailto:tb.chatterjee@taxconnect.co.in); [vivek.jalan@taxconnect.co.in](mailto:vivek.jalan@taxconnect.co.in)

## EDITORIAL



**Friends,**

Issues have been faced by the taxpayers and doubts have arisen upon transfer of credit available as closing balance in respect of Krishi Kalyan Cess, Education cess & Secondary and Higher education cess etc. to the GST regime. While the Govt tweets have clarified, yet a circular in this regard may be helpful.

Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling

For the purpose of ensuring uniformity in the processing of such manual applications till the advance ruling module is made available on the common portal, the following conditions and procedure are prescribed for the manual filing and processing of the applications.

The application, the verification contained therein and all the relevant documents accompanying such application shall be signed:-

- In the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf
- In the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta

- in the case of a company, by the Chief Executive Officer or the authorised signatory thereof
- In the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf
- In the case of a firm, by any partner thereof, not being a minor or the authorised signatory thereof
- In the case of any other association, by any member of the association or persons or the authorised signatory thereof
- In the case of a trust, by the trustee or any trustee or the authorised signatory thereof
- In the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48 of the CGST Act.

An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made thereunder shall be filed in quadruplicate, in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case maybe.

Extend pre-GST duty drawback rates till June, suggests Parliamentary panel

A parliamentary panel has suggested that the government extend the duty drawback rates for exporters prevailing prior to the roll out of the Goods and Services Tax (GST) until June next year or till the revenue department fixes the revised rates. In its report on the "Impact of Goods and Services Tax (GST) on Exports" tabled in both houses of parliament on Tuesday, the Standing Committee on Commerce chaired by Naresh Gujral (Rajya Sabha/Akali Dal) recommended that a formal mechanism be instituted for redressing the grievances of exporters.

## EDITORIAL

GSTN brings in option for monthly, quarterly filing of forms

Goods and Services Tax Network (GSTN), the IT backbone of the new tax regime, today said it has put a new function on its portal to allow taxpayers choose the frequency of filing GSTR 1 form on quarterly or monthly basis. Taxpayers with annual aggregate turnover up to Rs 1.5 crore in the previous financial year or anticipated in the current financial year can avail the option of filing quarterly returns.

GST Council makes inter-state e-way bill compulsory from February 1, 2018

Carrying goods across states may get quicker as the GST Council today decided to make rollout of all India electronic-way bill compulsory from February 1, two months ahead of the earlier plan. "The rules for implementation of nationwide e-way bill system for inter-state movement of goods on a compulsory basis will be notified with effect from February 1, 2018.

Full I-T e-assessment from next year; CBDT forms committee

The government is set to roll out a pan-India "faceless and nameless" e-assessment procedure for income tax payers from 2018 with the CBDT today constituting a high-level committee to prepare a quick roadmap for the implementation of this ambitious proposal. The Central Board of Direct Taxes (CBDT), the policy-making body for the Income Tax Department, notified a nine-member committee--headed by a Principal Chief Commissioner rank officer -- and has set for it a deadline of February 28, 2018, for submitting its report.

I-T notices to 4-5 lakh individuals trading in bitcoins across the country

Widening its probe into bitcoin investments and trade, the Income Tax (I-T) department is set to issue notices to 4 to 5 lakh high networth individuals (HNI) across the country who were trading on the exchanges of this unregulated virtual currency. The taxman had conducted surveys at nine such exchanges last week to check instances of tax evasion. The department, official sources said, found that out of the estimated 20 lakh entities registered on these exchanges, about 4 to 5 lakh were "operational" and indulging in transactions and investment.

**We do hope that this bulletin adds value to your professional sphere.**

**Just to reiterate that we remain available over telecom or e-mail.**

**Truly Yours**

**Timir Baran Chatterjee**  
**M.Com, FCS, MBA (International Business)-IIFT, ACMA**

**Vivek Jalan**  
**FCA, LL.B, B. Com (H)**

## SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDAR	5
2]	GOODS & SERVICE TAX (GST)	
a)	GST: CGST	6
Notification/Circular	MANUAL FILING OF APPLICATION FOR ADVANCE RULING AND APPEALS	
Notification/Circular	SUPPLY OF GOODS BY ARTISTS FROM GALLERIES IN VARIOUS STATES	
b)	GST: IGST	7
Analysis	IGST/GST ON GOODS TRANSFERRED/SOLD WHILE BEING DEPOSITED IN WAREHOUSE	
c)	GST: SGST/UTGST	8
Notification/Circular	SUPPLY OF SERVICES ON REVERSE CHARGE BASIS	
Notification/Circular	EXTENSION OF TIME TO FILE GSTR-1 QUATERLY	
Notification/Circular	WAIVIER OF LATE FEE IN FORM GSTR-3B FOR THE MONTH OF OCTOBER	
Notification/Circular	JURISDICTION OF THE VARIOUS AUTHORITIES	
3]	INCOME TAXES	9
Notification/Circular	INCOME –TAX (25TH AMENDMENT) RULES, 2017	
Analysis	TAX BENEFITS FROM DIFFERENT TYPES OF LOANS UNDER THE INCOME TAX ACT, 1961	
4]	CUSTOMS	10
Notification/Circular	INCREASE OF IMPORT TARIFF RATE ON SPECIFIED ELECTRONIC GOODS	
Notification/Circular	EFFECTIVE RATE OF BCD ON VARIOUS GOODS	
Notification/Circular	IMPOSITION OF BASIC CUSTOMS DUTY ON SPECIFIED GOODS	
Analysis	CUSTOMS LAW ON IMPORT OF JEWELLERY	
5]	IN STANDS: A COMPENDIUM ON GOODS & SERVICES TAX	11
6]	IN STANDS: A COMPENDIUM ON WEST BENGAL GOODS & SERVICES TAX	12

## TAX CALENDAR

Due date	COMPLIANCES FROM 24 <sup>th</sup> December, 2017 to 30 <sup>th</sup> December, 2017	Description
24 <sup>th</sup> Dec 2017	GSTR 4	GST Quarterly return for Composition dealers
25 <sup>th</sup> Dec 2017	Provident Fund	Provident Fund (includes EDLI) PF Return filing for November 2017
27 <sup>th</sup> Dec 2017	GST TRAN-1	GST Transition Form for filing carry forward tax credit for pre-GST to GST regime
30 <sup>th</sup> Dec 2017	Income Tax Form-26QB	Income tax monthly challan-cum-statement for November 2017 of TDS U/S194IA

## GST: CGST

## NOTIFICATIONS/CIRCULARS

## MANUAL FILING OF APPLICATION FOR ADVANCE RULING AND APPEALS

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Circular No. 25/25/2017-GST dated 21<sup>st</sup> December, 2017** hereby circulated regarding manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling.

Form and Manner of Application to the Authority for Advance Ruling

An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made there under, shall be made in quadruplicate, in FORM GST ARA-01. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant, in the manner specified under section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act.

Form and Manner of Appeal to the Appellate Authority for Advance Ruling

An appeal against the advance ruling issued under sub-section (6) of section 98 of the CGST Act and the rules made there under shall be made by an applicant in quadruplicate, in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited online, in the manner specified in section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act.

For further details reader may refer the above mentioned circular.

## SUPPLY OF GOODS BY ARTISTS FROM GALLERIES IN VARIOUS STATES

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Circular No. 22/22/2017-GST dated 21<sup>st</sup> December, 2017** hereby circulated regarding clarification on issues about treatment of supply by an artist in various States and supply of goods by artists from galleries.

Various representations have been received regarding taxation of the supply of art works by artists in different States other than the State in which they are registered as a taxable person. In such cases, if the art work is selected by the buyer, then the supplier issues a tax invoice only at the time of supply. It has been represented that the artists give their work of art to galleries where it is exhibited for supply. There seems to be confusion regarding the treatment of this activity whether it is taxable in the hands of the artist when the same is given to the art gallery or at the time of actual supply by the gallery. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter.

It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017.

It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.

For further details reader may refer the above mentioned circular.

## GST: IGST

### ANALYSIS

#### IGST/GST ON GOODS TRANSFERRED/SOLD WHILE BEING DEPOSITED IN WAREHOUSE

The goods may be deposited in such warehouses without payment of duty. Section 59(5) provides that where the whole of the goods or any part thereof are transferred to another person. For this, the transferee shall execute a bond in a sum equal to thrice the amount of duty assessed on such goods. The Assistant Commissioner of Customs or Deputy Commissioner of Customs may permit an importer to execute a general bond in such amount as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may approve in respect of the warehousing of goods to be imported by him within a specified period. The importer shall, in addition to the execution of a bond furnish such security as may be prescribed.

#### Value of imported goods

Section 14 of the Act provides that the value of imported goods for charging customs duty is determined at the time of import i.e., at the time filing of the into-bond Bill of Entry. The expenses, such as-

- port charges,
- demurrage charges; or
- charges for customs clearing; or
- transporting the goods from the port to the customs bonded warehouse of charges for storage at the customs bonded warehouse

cannot be added to the value of the goods for the levy of customs duty at the stage of ex-bonding.

Section 15 of the Act provides that the rate of duty and tariff valuation, if any, applicable to any imported goods, shall be the rate and valuation in force, -

- in the case of goods entered for home consumption under section 46, on the date on which a bill of entry in respect of such goods is presented under that section;
- in the case of goods cleared from a warehouse under section 68, on the date on which a bill of

entry for home consumption in respect of such goods is presented under that section;

- in the case of any other goods, on the date of payment of duty :
- if a bill of entry has been presented before the date of entry inwards of the vessel or the arrival of the aircraft<sup>1</sup>[or the vehicle] by which the goods are imported, the bill of entry shall be deemed to have been presented on the date of such entry inwards or the arrival, as the case may be.

There is no provision to vary the assessable value of the goods at ex-bond stage unless they are such goods on which tariff valuation applies. Hence, basic customs duty and IGST shall be paid on the imported goods at the stage of exbonding on the value determined under Section 14 of the Act.

#### Sale/transfer of goods

Vide Circular No.46/2017-Customs, dated 24.11.2017 the Board provides for the levy of IGST/GST. The transaction of sale/transfer etc., of the warehoused goods between the importer and any other person may be at a price higher than the assessable value of such goods. These transactions falls within the definition of the term 'supply' under section 7 of the CGST Act, 2017. The same shall be taxable under section 9 of the CGST Act read with section 20 of IGST Act, 2017.

Section 7(2) of the IGST Act provides that any supply of imported goods which takes place before they cross the customs frontiers of India, shall be treated as inter-state supply. Therefore a transaction of sale/transfer will be subject to integrated tax under IGST Act. The value of such supply is to be determined under section 15 of the CGST Act read with section 20 of the IGST Act and the rules made there under. This is without prejudice to the fact the customs duty will be levied and collected at ex-bond stage.



## GST: SGST/UTGST

### NOTIFICATIONS/CIRCULAR

#### SUPPLY OF SERVICES ON REVERSE CHARGE BASIS

**OUR COMMENTS:** The Commercial Taxes Department, Government of Delhi vide **Notification No. 33/2017-State Tax (Rate) dated 12<sup>th</sup> December, 2017** hereby makes amendments in the **Notification No. 13/2017-State Tax (Rate), dated 30th June, 2017** regarding supply of services on reverse charge basis.

It is further notified that the Supply of services by the members of Overseeing Committee to Reserve Bank of India shall be paid on reverse charge basis by the recipient when supplier of service are the Members of Overseeing Committee constituted by the Reserve Bank of India and the Recipient of Service are Reserve Bank of India.

#### EXTENSION OF TIME TO FILE GSTR-1 QUATERLY

**OUR COMMENTS:** The Commercial Taxes Department, Government of Delhi vide **Notification No. 57/2017-State Tax dated 12<sup>th</sup> December, 2017** hereby notifies regarding the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure for furnishing the details of outward supply of goods or services or both.

The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter till the respective time period as mentioned below in the table:-

Quarter for which the details in <u>FORM GSTR-1</u> are furnished	Time period for furnishing the details in <u>FORM GSTR-1</u>
July - September, 2017	31st December, 2017
October - December, 2017	15th February, 2018
January - March, 2018	30th April, 2018

#### WAIVIER OF LATE FEE IN FORM GSTR-3B FOR THE MONTH OF OCTOBER

**OUR COMMENTS:** The Commercial Taxes Department, Government of Delhi vide **Notification No. 64/2017-State Tax dated 12<sup>th</sup> December, 2017** hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of October, 2017 onwards by the due date under section 47 of the SGST Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues.

Further it is notified that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the return for the month of October, 2017 onwards by the due date under section 47 of the SGST Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

This notification shall come into force with effect from the 15th day of November, 2017.

#### JURISDICTION OF THE VARIOUS AUTHORITIES

**OUR COMMENTS:** The Commercial Taxes Department, Government of Delhi vide **Notification No. 144 - Jharkhand SGST dated 05<sup>th</sup> December, 2017** hereby notifies regarding the appointment of the Authorities and performance of the powers and duties respectively conferred and imposed on such Authorities by or under the Act.

For further details reader may refer the above mentioned notification.



# INCOME TAX

## NOTIFICATIONS/CIRCULARS

### INCOME –TAX (25TH AMENDMENT) RULES, 2017

**OUR COMMENTS:** The CBDT, Department of Revenue, Ministry of Finance, Government of India, vide Notification No. **98/2017** dated the **20th December, 2017** hereby makes further to amend the Income-tax Rules, 1962, namely :-

- These rules may be called the Income –tax (25th Amendment) Rules, 2017.
- They shall come into force from the date of their publication in the Official Gazette.

Further it is notified that where the communication cannot be delivered or transmitted to the address furnished by the addressee as referred to in first provision, the communication shall be delivered or transmitted to the following address:-

- the address of the assessee as available with a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of the said Act)
- the address of the assessee as available with the Post Master General as referred to in clause (j) of section 2 of the Indian Post Office Act, 1898
- the address of the assessee as available with the insurer as defined in clause (9) of section 2 of the Insurance Act, 1938
- the address of the assessee as furnished in Form No.61 to the Director of Income-tax (Intelligence and Criminal Investigation) or to the Joint Director of Income-tax (Intelligence and Criminal Investigation)
- the address of the assessee as furnished in Form No.61A under sub-rule (1) of rule 114E to the Director of Income-tax (Intelligence and Criminal Investigation) or to the Joint Director of Income-tax (Intelligence and Criminal Investigation)
- the address of the assessee as available in the records of the Government
- the address of the assessee as available in the records of a local authority.

## TAX BENEFITS FROM DIFFERENT TYPES OF LOANS UNDER THE INCOME TAX ACT, 1961

Generally, we consider loans to be a necessary financial burden, particularly when we're looking to buy something big. There are loans for almost whatever you need, and they work because they can help you get closer to your dreams, whether it's buying a new car, or a way to fund your education.

### Tax Benefits on a Car Loan

If you purchase a car as a self-employed individual or as a businessperson, you can claim tax deduction for the interests paid on the car loan for business purposes. You can also additionally seek deduction for depreciation on your motor vehicle, as long as you are using it for business purposes, under Section 80 of the Income Tax Act, 1961. Therefore, the best way to avail benefit under the tax law is to take loan for a car that you would be using for business purposes.

### Tax Benefits on an Educational Loan

If you are applying for higher studies for you can easily seek taxation benefit under Section 80C as an individual. This deduction does not have an upper limit, but you can only apply for it as an individual. You can take this loan for a maximum period of 8 years or until the full payment of the loan is made, whichever is earlier. Even here, the tax deduction is applicable to the interest paid and not the principal amount. Therefore, you can apply accordingly.

### Tax Benefits on a Home Loan

Your Home Loan eligibility depends on your credit rating as well as the resources that you have with you that could back up your paying back the loan. Under Indian law, you can avail tax benefits under two provisions of the Income Tax Act, 1961. If you are taking a Home Loan for the first time for a self-occupied property, under Section 80C you can claim tax deduction on the principal amount of the loan to an extent of Rs. 1.5 lakhs.

# CUSTOMS

## NOTIFICATIONS/CIRCULARS

### INCREASE OF IMPORT TARIFF RATE ON SPECIFIED ELECTRONIC GOODS

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 91/2017–Customs dated 14th December, 2017** hereby notifies regarding increase of import tariff rate on specified electronic goods under First Schedule to the Customs Tariff Act by invoking section 8A (1) of the Customs Tariff Act.

The Central Government on being satisfied that the import duty leviable on certain goods and parts thereof, falling under the First Schedule to the Customs Tariff Act, 1975, should be increased and that circumstances exist which render it necessary to take immediate action.

For further details reader may refer the above mentioned notification.

### EFFECTIVE RATE OF BCD ON VARIOUS GOODS

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 92/2017–Customs dated 14th December, 2017** hereby makes amendments in the **Notification No. 50/2017–Customs, dated 30th June, 2017** regarding effective rate of BCD on various goods.

For further details reader may refer the above mentioned notification.

### IMPOSITION OF BASIC CUSTOMS DUTY ON SPECIFIED GOODS

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 93/2017–Customs dated 21<sup>st</sup> December, 2017** hereby makes amendments in **the Notification No. 50/2017–Customs, dated 30th June, 2017** regarding imposition of 30% Basic Customs Duty on Chana (Chickpeas) and Masoor (Lentils).

## CUSTOMS LAW ON IMPORT OF JEWELLERY

The present Rules, i.e. the Baggage Rules, 2016, allows a passenger residing abroad for more than one year, on return to India, clearance free of duty in his bona fide baggage, jewellery upto a weight of 20 grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or 40 grams with a value cap of one lakh rupees if brought by a lady passenger. A passenger on a short trip or vacation abroad is not allowed to import any gold jewellery. Pertinent to note that a specific provision to bring back the jewellery taken out earlier by a passenger or a member of his family from India, subject to the satisfaction of the Assistant Commissioner of Customs were available in the Baggage Rules, 1998.

### RE-IMPORT LIABLE TO DUTY

Section 20 of the Customs Act, 1962 provides that if goods are imported into India after exportation there from, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof. As such in the case of re-import also duty, as in the case of first import is leviable. However, Notification No. 94/96-Customs dated 16.12.1996 provided conditional exemption to certain classes of goods from payment of duty on re-import

### OBTAIN ADVANCE EXPORT CERTIFICATE PREFERABLY BEFORE REACHING AIRPORT

A circular No. 02/2002 dated 08.01.2002 also provided the facility to obtain an 'export certificate' for jewellery or other valuable items carried by passengers while travelling to a foreign destination to enable its duty free re-import on return to India.

**AVAILABLE IN STANDS**

**A COMPENDIUM ON GOODS & SERVICES TAX**  
**(Including ALL Notifications till 09th July, 2017)**



**ABOUT THE BOOK:** PART A of the Book provides a Chapter wise and Topic wise Analysis of the Law. Along with this it provides Section and Rules where in the reader may find the Legal Provisions. It will help the reader to first understand the provision and then to exactly locate the provision. It provides an insight into the following:

1. Section-wise Compilation of IT Changes under GST
2. The GST Rates as finalised by The GST Council along with the HSN Code Referencer.
3. FAQs on GST
4. CGST, IGST, UTGST and The GST Compensation to States Acts
5. The Rules related to GST available in public Domain as on 17th June 2017.
6. The Forms and formats related to GST available in public Domain as on 17th June 2017.

**Authors:**

**TimirBaranChatterjee**

M.Com, FCS, MBA (International Business)-IIFT, ACMA

**VivekJalan**

FCA, LL.B., B.Com (Hons.)

**Published by:**

**BOOK CORPORATION**

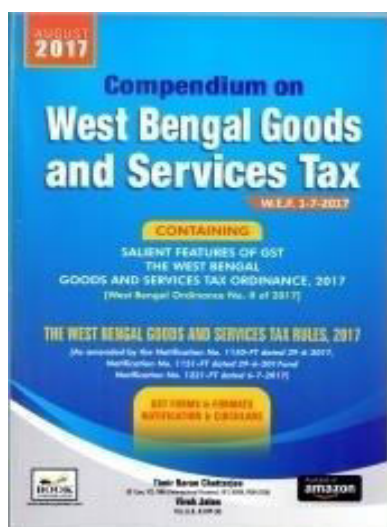
4, R. N. Mukherjee Road  
 Kolkata 700001

Phones: (033) 64547999, 22306669, 22205367

Cell : 9830010297, 9331018333

Order by email:[bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website :[www.bookcorporation.com](http://www.bookcorporation.com)

**AVAILABLE IN STANDS****A COMPENDIUM ON WEST BENGAL GOODS & SERVICES TAX**  
**(Including ALL Notifications till date)**

**ABOUT THE BOOK:** PART A of the Book provides a Chapter wise and Topic wise Analysis of the Law. Along with this it provides Section and Rules where in the reader may find the Legal Provisions. It will help the reader to first understand the provision and then to exactly locate the provision. It provides an insight into the following:

1. The Rules related to WBGST available in public Domain till date.
2. The Notifications, Circulars and Orders issued by The SGST Authority till date.
3. The Forms and formats related to GST available in public Domain till date.

**Authors:****TimirBaranChatterjee**

M.Com, FCS, MBA (International Business)-IIFT, ACMA

**VivekJalan**

FCA, LL.B., B.Com (Hons.)

**Published by:****BOOK CORPORATION**4, R. N. Mukherjee Road  
Kolkata 700001

Phones: (033) 64547999, 22306669, 22205367

Cell : 9830010297, 9331018333

Order by email:[bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)Website :[www.bookcorporation.com](http://www.bookcorporation.com)