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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.

About the book and key features This book comprehensively discusses various provisions, procedures and compliances prescribed under the GST Laws. It is a

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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

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The book has been designed topic and subtopic-wise, keeping the students' needs in mind. The current edition has certain unique features: This book is strictly as per the latest CBSE syllabus and covers complete matter as per the NCERT book. After every topic, objective type questions and case studies are given based on the latest CBSE Sample Paper (2020). (Hints of their answers are given at the end of each chapter.) At the end of each chapter, 40 objective type questions (20 MCQs + 10 Fill in the blanks + 10 True/False) are given along with answers at the end. Keywords of each topic are given at the end of each topic, to help students to solve case studies. A flow chart of each chapter is given at the end to recap the topics covered in that chapter. Quick

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revision is given to revise all the topics in short time. At the end of each chapter, questions asked in last 7 years' board exam are given, so that the student may get an idea of what types of questions are expected from this chapter. (Hints of answers of these questions are also given). Case Studies are framed by using words strictly from the NCERT. A solved sample paper of CBSE 2020 is also given. Guidelines for project are also given. A sample project on Marketing Management is also given. The Subject Matter is presented in simple language, in points, and along with diagrams, so that the student may find it easy to understand.

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of the chapter and the way it has been addressed. Each chapter is divided into several sections corresponding to different components of the syllabus. Each chapter is splashed with HOTS. This is to promote clarity of the basics. Focus Zones in each chapter present a crux of the concepts. Blocks in each chapter include matter of special significance. Power Points and Revision Window offer a quick glance of the subject matter. 'Exercise' is tuned to the pattern of examination. Answers to important questions focus on the technique of writing. The exercise includes: objective type questions (remembering & understanding based questions), divided into five sections: (a) multiple choice questions, (b) fill in the blanks, (c) true or false, (d) matching the correct statements, (e) 'very short answer' objective type questions reason-based questions HOTS & applications analysis & evaluation CBSE

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questions (with answers or reference to the text for answers) NCERT questions (with hints to answers) miscellaneous and add-on questions (with hints or reference to the text for answers) Dos and Don'ts (at the end of each chapter) should serve as a safeguard against misinterpretation of the concepts. Ability Zone is a uniquely designed section at the end of the chapter. This raises the difficulty level, of course, but should serve as a useful material for the outstanding learners. Solved & Unsolved numericals are given to boost a grip on the subject.

NOVEL FEATURES OF THE TEXT FOLLOWS: The following new topics added by the CBSE for the session 2020-21 onward is available in a very interesting manner: UNIT-1 History of Commerce UNIT-IV Types of Digital Payments UNIT-VIII Entrepreneurship

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Development (ED) Startup India Intellectual Property Rights (IPRs) UNIT-IX Goods and Service Tax (GST) Running Glossary is given headed as TOOL KIT. A large number of PICTURES are given to make the text interesting. At the end of each unit INSTANT LEARNING MAPs are given for QUICK REVISION. At the end of each unit STUDY ASSIGNMENT is given which contains a large number of : Remembering-Based, Understanding-Based, Analyzing , Evaluating and Creating-Based questions. OBJECTIVES TYPE QUESTIONS / MCQs are available. TWO SAMPLE PROJECTS are available which are very practical and presented in a very interesting manner. LIVE PRESENTATION of one of the projects namely “STUDENTS’ DUMMY BANK” is available at – <http://youtu.be/FnToqUaiZLY>. Sufficient number of CASE STUDIES are available.

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