

GST

Made Easy



TAX



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Preface

It gives us great pleasure and satisfaction to present before the students, readers and researchers the first edition of **GST Made Easy**. The latest syllabus of various professional courses like BBA, BBM, BMS, MBA, MBM and MMS and unified syllabus of UGC for B. Com. and M. Com. have been taken into consideration. All the chapters have been thoroughly gone through, presented lucidly but without sacrificing the theme of theories. The quality of the subject matter has been improved by consulting other books in this field.

This book provides comprehensive coverage of the topics in simple and lucid style. This book has been specially designed to help the students and readers to understand and get acquainted with theoretical aspects of each chapter. The main aim of this book is to facilitate easy understanding of the subject matter at one reading without any tediousness in grasping the theories.

It is earnestly hoped that the students preparing for the examination on the subject would find it most useful and would be immensely benefited. The teachers would find it is as a good companion book for their reference and discussion in the class.

We are thankful to our family members, friends, colleagues and students who encouraged us to write this book.

Any criticism and constructive suggestions in the direction of making the book a better teaching and studying manual will be gratefully acknowledged by the authors.

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Dr. Vijaykumar Soni is the Head of Commerce Department at Mahatma Basweshwar Mahavidyalaya, Latur. He is also Co-Ordinator of the Commerce Faculty. He has very bright academic records and achievements. He passed S.S.C. in 1993 with 86% and Out of Marks (150/150) in 'Mathematics'. He cleared H.S.C. in 1995 with 82% and Out of Marks (100/100) in 'Book Keeping and Accountancy' and stood 5th in the Order of Merit in Aurangabad Board. He also secured Out of Marks (100/100) in 'Russian' consecutively for 2 years in B.Com. I & II year. He completed his B.Com. in Distinction in 1998 securing 78% and stood 2nd in the University Merit List of S.R.T.M.U., Nanded. He holds his Masters in Commerce from Pune University. He got through the SET Examination in his first attempt in March, 2000 before clearing his M.Com. in June, 2000.

He has 22 years of teaching experience at Graduation Level and Post-Graduation Level. He has taught many subjects like Corporate Accounting, Cost Accounting, Auditing, Management Accounting, Advanced Accounting, Income Tax, Business Regulatory Framework, Statistics etc. at graduation level and Financial Management, Statistics etc. at Post Graduation Level. His areas of Specialization are Auditing, Accounting and Taxation.

He is a Life Member of Indian Commerce Association. He has contributed a critical feedback and advice to a leading financial journal titled as 'Dalal Street Investment Journal' which had been appreciated by the Chief Editor.

He has published a number of Research Papers in National and International Research Journals and Conferences.

He has also worked as IQAC Co-Ordinator and during his tenure as IQAC Co-Ordinator, his college had been accredited with 'A' Grade by NAAC.

On 14th April, 2019, he has been conferred 'Best Teacher of the Year Award' by the International Association of Research and Development Organisation at the International Centre Goa, Panjim, Goa. Recently, on 31st October, 2021, he has been felicitated with the title 'Sardar Vallabhbai Patel: The Iron Man of India; 2021 Academic Award for Outstanding Performance in Teaching' by Universal Group of Institutions, Lalru, Chandigarh, Punjab.

Mr. Krishna Nagnath Lohar working as an Assistant Professor of Commerce at Govindlal Kanhaiyalal Joshi (Night) Commerce College, Latur. He also worked as Assistant professor in Mahatma Basweshwar College, Latur for 3 years. He has completed his B.com in 2015 with Distinction and M.Com in First Class from Dayanand Commerce College, Latur, in 2017. He has also completed his Government Diploma in Co-operation and Accountancy Board Maharashtra State, Pune. In his four years of teaching profession he has taught many subjects like Business Statistics, Goods and Services Tax, Income Tax, Principles of Business, Management, Advanced Accounting etc. He has also 5 years on job accounting experience in different organizations. Currently he is pursuing Post Graduate Diploma in Taxation.



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