



GST

Opportunities and Challenges

वस्तु एवं सेवा कर संरचना एवं चुनौतियाँ



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GOODS AND SERVICES TAX IN INDIA

Dr. Rupali Saini

The GST to be levied by the Centre on intra-State supply of goods and / or services would be called the Central GST (CGST) and that to be levied by the States would be called the State GST (SGST). Similarly Integrated GST (IGST) will be levied and administered by Centre on every inter-state supply of goods and services. GST, there are three main types of taxes: Central GST (CGST), State GST (SGST) and Integrated GST (IGST). GST Bill, 2017 introduction of a multi-tier tax slab will see four tax slabs applicable to commodities and services in India – 5%, 12%, 18% and 28%. it will help in poverty eradication by generating more employment and more financial resources, More efficient neutralization of taxes especially for exports thereby making our products more competitive in the international market and give boost to Indian Exports. Goods and Service Tax, with end-to-end IT enabled tax mechanism, is likely to bring buoyancy to government revenue.

Keywords : Goods and service tax ,indirect tax

The Goods and Services Tax (GST) was introduced with effect from July 1, 2017. GST replaces different taxes and also aims at simplifying indirect taxation. The GST Council has been working continuously for making many improvements for better implementation. It would be a dual GST with the Centre and States simultaneously levying it on a common tax base. The GST to be levied by the Centre on intra-State supply of goods and / or services would be called the Central GST (CGST) and that to be levied by the States would be called the State GST (SGST). Similarly Integrated GST (IGST) will be levied and administered by Centre on every inter-state supply of goods and services. Goods and Services Tax is a single indirect tax aimed at making the country a unified common market. It is imposed on the supply of goods and/or services within India. Multiple indirect taxes that the Central Government or State Governments impose on suppliers and consumers are subsumed by GST. The taxes levied and collected by the Centre until 1 July, 2017, that are subsumed by GST include Central Excise duty, Duties of Excise (medicinal and toilet

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