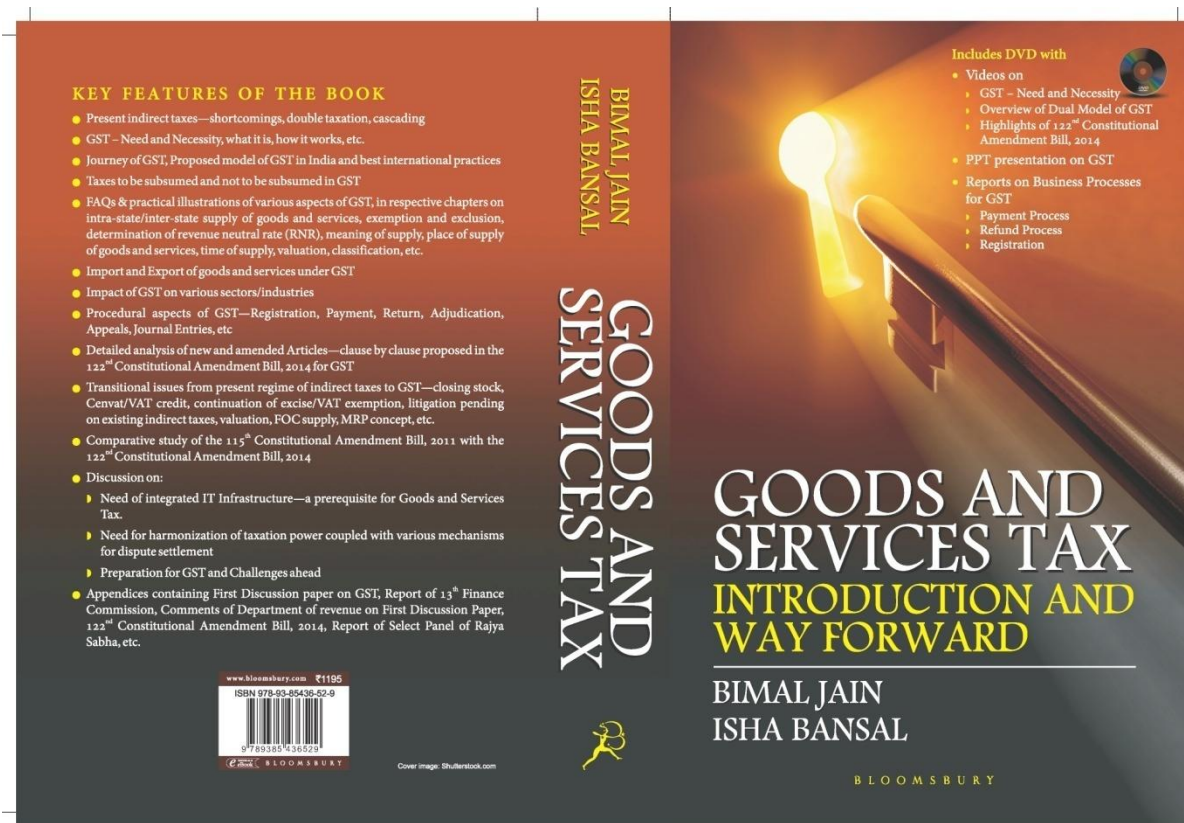


Dear Professional Colleague,

We are pleased to announce release of 1st Edition of our book on Goods and Services Tax, titled, "**GOODS AND SERVICES TAX – INTRODUCTION AND WAY FORWARD**".



Key features of the Book:

- Present indirect taxes—shortcomings, double taxation, cascading
- GST – Need and Necessity, what it is, how it works, etc.
- Journey of GST, Proposed model of GST in India and best international practices
- Taxes to be subsumed and not to be subsumed in GST
- FAQs & practical illustrations of various aspects of GST, in respective chapters on intra-state/inter-state supply of goods and services, exemption and exclusion, determination of revenue neutral rate (RNR), meaning of supply, place of supply of goods and services, time of supply, valuation, classification, etc .
- Import and Export of goods and services under GST
- Impact of GST on various sectors/ industries
- Procedural aspects of GST—Registration, Payment, Return, Adjudication, Appeals, Journal Entries etc.
- Detailed analysis of new and amended Articles—clause by clause proposed in the 122nd Constitutional Amendment Bill, 2014 for GST
- Transitional issues from present regime of indirect taxes to GST—closing stock, Cenvat/ VAT credit, continuation of excise/ VAT exemption, litigation pending on existing indirect taxes, valuation, FOC supply, MRP concept, etc.

- Comparative study of the 115th Constitutional Amendment Bill, 2011 with the 122nd Constitutional Amendment Bill, 2014
- Discussion on:
 - Need of integrated IT Infrastructure—a prerequisite for Goods and Services Tax
 - Need for harmonization of taxation power coupled with various mechanisms for dispute settlement
 - Preparation for GST and Challenges ahead
- Appendices containing First Discussion paper on GST, Report of 13th Finance Commission, Comments of Department of revenue on First Discussion Paper, 122nd Constitutional Amendment Bill, 2014, Report of Select Panel of Rajya Sabha, 115th Constitutional Amendment Bill, 2011, etc.
- DVD containing:
 - Video presentation on “GST – Need and Necessity, Overview of Dual Model of GST, Highlights of 122nd Constitutional Amendment Bill, 2014”;
 - PPT presentation on GST; and
 - Draft Reports on Business Processes for GST – Payment process, Refund process and Registration

Our sincere thanks to you for providing your continuous support and blessings at all time and we are sure that you will find this book most comprehensive, illustrative and easy to understand. Your feedback and suggestions are important for us. Please do write back to us with your valuable suggestions and Inputs.

This book has been published by Bloomsbury India and it can be ordered online <http://bit.ly/1LLjBi2> with flat discount of 20% and additional 5% discount with Promo code: “GST5” for limited period starting from 15 Oct. – 21 Oct., 2015.

Thanks & Best Regards.

Bimal Jain

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