



e-ISSN: 2319-8753 | p-ISSN: 2347-6710

IJRSET

International Journal of Innovative Research in
SCIENCE | ENGINEERING | TECHNOLOGY

INTERNATIONAL JOURNAL OF INNOVATIVE RESEARCH

IN SCIENCE | ENGINEERING | TECHNOLOGY

Volume 11, Issue 3, March 2022

ISSN INTERNATIONAL
STANDARD
SERIAL
NUMBER
INDIA

Impact Factor: 7.569

9940 572 462

6381 907 438

ijirset@gmail.com

www.ijirset.com

Effect of Online Registration of GST for Illustrator Businessman in Mumbai

Prof. Shweta K Chawda

Dept. of Accountancy, Ladhidevi Ramdhar Maheshwari Night College of Commerce, Mumbai,
Maharashtra, India

ABSTRACT: Under Goods And Services Tax (GST), businesses whose turnover exceeds the threshold limit of Rs.40 lakh or Rs.20 lakh or Rs.10 lakh as the case may be, must register as a normal taxable person. It is called GST registration. For certain businesses, registration under GST is mandatory. If the organization carries on business without registering under GST, it is an offence under GST and heavy penalties will apply. GST registration usually takes between 2-6 working days. Team Clear can help you obtain GST registration faster in 3 easy steps. Individuals registered under the Pre-GST law (i.e., Excise, VAT, Service Tax etc.)

Businesses with turnover above the threshold limit of Rs.40 lakh or Rs.20 lakh or Rs.10 lakh as the case may be.. Casual taxable person / Non-Resident taxable person; Agents of a supplier & Input service distributor; Those paying tax under the reverse charge mechanism; A person who supplies via an e-commerce aggregator; Every e-commerce aggregator; Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person in Mumbai

KEYWORDS: GST, excise, casual taxable, reverse charge, aggregator, database, registered, Mumbai, mandatory

I. INTRODUCTION

Documents Required for GST Registration; PAN of the Applicant; Aadhaar card; Proof of business registration or Incorporation certificate; Identity and Address proof of Promoters/Director with Photographs; Address proof of the place of business; Bank Account statement/Cancelled cheque; ¹Digital Signature; Letter of Authorization/Board Resolution for Authorized Signatory; GST Registration Fees; GST Registration is a tedious 11 step process that involves the submission of many business details and scanned documents. Although there are no fees prescribed under the GST law for obtaining GST registration on the GST portal on your own, you can save a huge time and effort by purchasing the GST registration plan with ClearTax. You can opt for Clear GST Registration services² where a GST Expert will assist you, end to end with GST Registration. An offender not paying tax or making short payments (genuine errors) has to pay a penalty of 10% of the tax amount due subject to a minimum of Rs.10,000. The penalty will be 100% of the tax amount due when the offender has deliberately evaded paying taxes for illustrator businessmen in Mumbai³

In its recent order, the GST-Authority for Advance Rulings (AAR), Maharashtra bench, has held that partial recovery of transport costs from its employees by a private company is not a "supply" and hence not subject to the goods and services tax (GST)⁴.

This ruling will gladden companies that increasingly provide transport facilities to their employees. Companies across sectors are gradually asking employees to return to their workplace, either full-time or based on a hybrid model.⁵ This ruling, which has a persuasive effect, will come in useful in similar situations. Integrated Decisions and Systems India, a private sector company, is engaged in software development and allied services which it provides to its overseas parent company. Between July 2017 and March 2019, it spent Rs 1.6 crore on hiring cars and cabs for transporting its employees. It paid GST on this entire sum.

Several companies ask employees to bear a certain portion of the cost—be it for canteen or transport facilities. During the given period, this company recovered Rs 29.3 lakh from its employees, as their share of transport costs. The issue was whether GST would apply on the amount recovered from its employees. April 1st, 2017 has been recorded as a pivotal day in the history of Indian taxation, paving the rollout for GST (Goods and Service Tax) and making it the single largest tax reform in India. It has replaced all existing taxes - VAT, Sales Tax, Excise Duty, Customs Duty, Central Sales Tax and Octroi. Some goods were also taxed differently based on whether they moved inter-state or intra-state. With the introduction of GST, there is now a single levy on goods, and all the taxes mentioned above have gone away.⁶ Real estate sector is one of the most crucial sectors of the Indian economy. It plays a vital role in employment generation in India. It ranks second just behind agriculture. Thereby, India is now way more attractive to both global



and Indian investors because of the increased consolidation and transparency - the launch of GST (Goods and Service Tax) and REIT (Real Estate Investment Trusts) this year – which has further boosted their appetites for getting a piece of the Indian real estate pie. Under the current tax laws, VAT and Service tax is charged by different contractors, while excise duty, entry tax and octroi are paid on the procurements. GST law will increase the margin in the hands of contractor/developer by removing all the taxes mentioned above. Now whether this benefit gets passed on to the end-consumer is unsure, as pricing of real estate is driven by market forces more, than on costing principles.⁷

The actual GST rate on under-construction properties is 18%. However, the effective tax on such properties would be 12% as under the new regime. “The biggest game-changer is the introduction of Input Tax Credit, whereby credits of input taxes paid at each stage of production or service delivery can be availed in the succeeding stages of value addition. This makes GST fundamentally a tax only on the value addition at each stage. This means that the end-consumer will only bear the GST charged by the last dealer in the supply chain, with set-off benefits at all the earlier stages.” according to Anuj Puri, the chairman of Anarock Property Consultants. Therefore, the benefits of investing in ‘under-construction properties’ will outweigh the benefits of investing in ‘ready-to-move-in homes’ under the GST regime. While the rental income from residential properties is exempted, people with earnings of Rs.20 lakh annually who have given their premises on rent for either commercial or industrial purposes, will be charged a rent of 18% in Mumbai⁸

II. DISCUSSION

Here in India, the maximum population is of the middle class and lower middle class where people either belong to the service class or they depend on agriculture for their living. In this scenario, the most important question is what is the impact of GST on common man or a middle-class family. There are lots of questions in the mind of a common man in these days such as: Is there anything new for him or it’s like an old material in a new package? Is there any tax relaxation for him in new tax provisions or it will increase the prices of goods and services for him?⁹

47th GST Council Update

In the 47th GST council meeting, make changes in the GST rate on goods and services made by GoM rationalization. It has been applied to various items such as daily household, kitchen appliances, and transport/services which are directly impacted by a common man’s budget. These GST rate changes are recommended by the council. (Mumbai)

Latest Update in Common Man

The Indian government has revised five major rules that impact the common man life from 1st January 2020. The modifications are related to LPG cylinder prices, charges on new ATM cash withdrawals, India Post Payments Bank (IPPB) deposit/withdrawal, cash transaction and ICICI bank service.¹⁰

After GST, there is a single tax provision in the supply chain where each person is able to take tax benefit of all the taxes which he already paid and eventually the prices become low. As well as he came to know that how much tax he has paid on goods and what is the actual value of his goods. Again there is a better tax administration facility in GST so manipulation in taxes is not possible. GST has a wider scope so it will cover a maximum number of the assessee at each stage tax benefit will generate and at the end consumers get the benefit for this. For the general public, the actual impact of any economy is when the prices of their necessity become affected. For the public in large when prices become low for the day-to-day goods and services that are consumed, the economy is good otherwise if the inflation rate is higher, then the public gets unsatisfied with the changes done by the government. For any government policy, it is important that the satisfaction in public should be there as without satisfaction the policy will not succeed in the same way in which the government planned. Here we are trying to understand the new GST from the current taxation system of India. In the previous tax regime, we pay indirect tax on each and every service which we consume which is already taxed at a different point of time. Sometimes we pay the taxes on tax amount too which is called cascading effect. The result is that the burden of the increased price is afforded by the end consumer only and he doesn’t know that how much tax he paid and what is the actual cost of the material. According to the news sources, there is a slight impact on the consumers after the GST got implemented. Let’s see common areas where the general public deals every day:

Let's Take Some Everyday Examples to Consider the Impact of GST:¹¹

Household Expense

- In GST, the food items are under zero to 5 percent tax rate which will not directly impact on the food prices.
- Cosmetic services like salon and beauty services are known to become expensive with an increased 3% GST rate upon them along with no benefit on input tax credit on such services. (Mumbai)
- Daily household items cost have enhanced due to the implementation of the Goods and Services Tax (GST) regime. Nearly 54 percent of people of the country are complaining that the new indirect tax regime implementation has enhanced the daily household expenses, as this influencing the common people in the country. The figures came out after a survey has organized by the Citizen Portal is connected to the Central Government Consumer Affairs Department. Almost more than 40,000 applicants had participated in the survey and answered the different questions relating to the new tax regime. It has been several months since GST was implemented across the country, one in every two people considers that the new tax regime has enhanced the cost of the house¹²
- Several questions and complaints relating to the new tax regime had been asked by the State Finance Ministers in 21st GST Council Meeting held in Hyderabad. A survey organized by the Local Circle of Consumer Affairs, the Local Circle nearly 54 percent of the people believed that the GST implementation has enhanced the expenses of the household of the month nearly by 30 per cent(Mumbai)
- About half of the people who participated in the survey considered that post GST implementation has also increased the medical expenses of the month. Besides, consumers are complaining that the business entities are charging GST above MRP, as well as forcing to pay the bill in cash and denying to mention the GST in the bill
- Considering the issues faced by the State Governments under GST, the GST Council has extended the deadlines for filing Sales Returns or GSTR- 1. In 21st GST Council Meeting, the government has reduced the tax rates on 30 items.
- Again in 22nd and 25th council meeting Government has reduced GST rates of various items including household items thereby benefitting the common man to some extent. (Mumbai)
- With effect from Nov 10, 2017, some items such as Condensed milk, Refined sugar and sugar cubes, Pasta, Curry paste, mayonnaise, and salad dressings, mixed condiments and mixed seasoning, Diabetic food, etc. get some price cut because it brought under 12% from 18% bracket (As per the recommendation of 23rd GST Council meeting on Nov 10, 2017).
- With effect from Jan 18, 2018, few more items like Sugar boiled confectionery, 20 liters drinking water packed bottles, etc. also get cheaper due to the shift from 18% to 12% slab.¹³

Car prices

- With the inclusion of GST, some car prices got a healthy rate cut whereas some get costlier. many companies have revised the prices of the car models.
- Now, 28% of the rate of GST will be attracted to the purchase of the car with an additional cess between 1% and 15%.
- Cars with Diesel engines of less than 1,500 cc will attract 3% cess.
- Small cars with petrol engines less than 1200 cc will attract 1% cess.
- Big cars and SUVs with length over 4 meters will attract GST of 28% along with 15% cess.
- On electric vehicles, 12% of GST will be imposed. (Mumbai)

Rented Property

- There is some good news for those who are staying in a rented house, after GST there is no service tax is levied on residential properties.
- However, if the properties are rented for commercial uses such as for shops, offices, and industrial purposes then it would attract 18% GST. (Mumbai)



Apparels and Footwear

- The government has set a 12 per cent GST (Goods and Services Tax) rate on apparel and footwear effect from 1st January 2020. ¹⁴

Real Estate

- If a customer buys under-construction property for INR 1 crore, there will be different cases.
- Previously, it was around 5.5 percent VAT and service tax applicable, But under the GST, 12% tax rate applicable to the real estate makes it slightly expensive.
- Well, there will be no changes in the ready to move Apartments with a completion certificate, As they have been kept out of the GST structure. (Mumbai)

Taxi Services

- 5 per cent GST levy on auto rides online booking via Ola and Uber e-commerce operators from 1st January 2020
- If a customer takes a taxi service in which the ride costs 100 rupees, then there will be a substantial change in the tax as previously there was around 6% of service tax while in the GST it is now levied at 5% which will be a marginal saving for the customer. (Mumbai)¹⁵

Banking and Insurance services

- Financial Services are now expensive as there has been a 3% extra GST tax rate applicable to them.

Train Fare

- There is a hike but it will not impact much.
- There is a hike of 0.5% of the price of tickets and the cost of transport. So, the increased price may not even be noticeable depending on the actual price of the ticket.
- Additionally, on railway catering service on railway stations (static) and trains (mobile) GST will be charged at a uniform rate of 5%, including the supplies of foods and drinks made on stations, platforms, and trains. (Mumbai)

Hotels

- If in case, a customer books a hotel with a tariff of INR 8000, then the gross and indirect tax rate i.e. service tax, the luxury tax is around 19 to 25% according to the luxury tax rate of the state. Thus, the tax will be calculated around INR 1520 to INR 2000.¹⁶
- While in the case of GST, there is 28% GST applicable to all the accommodations with a tariff of about INR 7500, which will take the tax calculation at INR 2100. Overall the tax ratio is slightly expensive for expensive hotels. (Mumbai)

Air Travels

- In case, a customer books flight tickets Indian in a domestic economy class of INR 1000, then the tax rate is varied in both the cases.
- Previously there was around 6% of service tax applicable in domestic economy class, while in the GST, the economic class is taxable at 5%, which will result in slight savings.
- While talking about the business class, the tax rate in GST has been increased from 9% to 12%, resulting in an expensive business-class tax case. (Mumbai)¹⁷

Jewelry

- After the GST, the tax rate is increased by 1% thus reached from 2% to 3%.
- Investment in gold becomes expensive because now the buyer has to pay 3% GST on gold and 5% on the making charges.(Mumbai)

Mobile Bills

- GST has increased the burden of mobile phone users.
- Both the pre-paid and post-paid users have to pay more bills due to an increase in the tax rate by 3%.

Restaurant

- If in case, a customer orders a meal for INR 1000, then there will be substantial savings on the restaurant bill.
- In the earlier tax scheme, there was VAT at the rate of 12.5% and service tax @ 6% totaling at around 18.5%.
- While under the GST, an air-conditioned restaurant will be charged at 18% GST, making it up to minimal cost reduction in the restaurant Bill. (Mumbai)¹⁸

Prices of Petrol Increasing

- Prices of Petrol are significantly increasing in the country even after the steady decline in crude oil prices. The prices of petrol have reached to Rs 80 in Mumbai city. The central government is worrisome about these prices. The Petroleum Minister Dharmendra Pradhan has shown concern on the prices of petroleum and diesel. He said that the GST is an effective way to control the prices of petrol as well as diesel. The GST Council must include petroleum to the new tax regime
- Dharmendra Pradhan said, "We want that petroleum should be brought under GST. Of the State Governments, the Finance Minister has said this, if prices are brought under GST, then prices can be predicted. Due to the huge difference between petrol prices in Mumbai and Delhi, we have demanded that GST should be brought under GST as well. The public will be comfortable." (Mumbai)

For a middle-class family, the main issues are "Roti, Kapda, and Makaan". Initially, the country is troubling with the new tax regime due to the four slab rate structure under GST. For the long term, the country will be benefited with the new Goods and Service Tax (GST) Regime. The implementation of GST on 1st July shattered the issues related to the cascading effects of tax and has made a clear and partial way of understanding the personal finances. (Mumbai)¹⁹

Positive Impact of GST on the Common Man

- GST was introduced as an integrated tax system, which extracts a bundle of indirect taxes such as CST, VAT, service tax, SAD, CAD, excise, etc.
- Introduction of Goods and Services tax eliminated the cascading effect of taxes i.e. tax on tax.
- GST reduced the burden of taxes from the manufacturing area, thus manufacturing costs will be reduced. Therefore, the prices of consumer goods are also likely to decrease.
- Because of the lower manufacturing cost some products like cars, FMCG, etc. will be a bit cheaper.
- This will help reduce the burden on the common man, who will have to spend less money to buy the same goods/ services which were more expensive earlier.
- Low prices will directly or indirectly increase demand/consumption of goods.
- Increased demand will ultimately enhance supply. Therefore, this will eventually increase the production of goods.
- Boost in production, in the long run, will increase job opportunities. However, this can only happen when consumers actually get goods at cheaper costs.
- This will curb the circulation of black money. It will only be possible when the KACHA or Invalid Bill system, normally followed by traders and shopkeepers will be checked.
- A unified tax system will reduce corruption which will directly or indirectly affect the common man.



- Most importantly, experts expect to see a positive impact of GST on the Indian economy in the long run. (Mumbai)²⁰

Negative Impact of GST on the Common Man

- Compliance burden: You have to submit GST and file the return on time.
- Filing GST returns is not as easy as it sounds. You must appoint a tax professional to manage it.
- The government is taking steps to make return filing easier and to keep it simple. But, even then, it will take time to actually smoothen the entire process from start to end.
- Large businesses with enough employees can handle the entire process easier. But for small traders/merchants/service providers or individuals who have just started their business or service, it is still complex.
- At the present time service tax at a 15% rate is being charged on services. Therefore, if GST is introduced at a higher rate, which is going to happen in the near future, the cost of services will increase. GST at 18% will be levied on maximum services and will reach 28% for certain services. Which means all services like telecommunications, banking, airline, etc. will become more expensive.²¹
- The higher service tax means increased cost of services, it will be added in Common Person's monthly expenses.
- To bear the cost of additional services, you will have to reset the budget of the common man.³⁰
- Everyone including Businessmen and service providers is still exploring and getting used to new laws. During this time dependence on tax experts and professionals is increasing which results in a bit more business expenses.
- The real implications of GST can be experienced after a certain period.
- GST or Goods and Services Tax is a consumption-based tax, Thus for services, the place where the service is provided needs to be determined.
- For better compliance, proper invoicing and accounting are necessary. However, there are various companies that are developing GST accounting software.
- If the actual benefits are not passed on to the consumer and the seller increases his profit margin, then the prices of the goods may also increase.
- The rise in inflation can be observed initially, however, it may also come down gradually.
- The activities of profiteering will have to be strictly checked so that the end consumer can enjoy the real benefits of GST. (Mumbai)²²

III. RESULTS

Impact of GST on Textile Industry in Bhiwandi . Bhiwandi is located in Maharashtra ,India, which is 20km to the Mumbai and 15km to the Thane city. The headquarters of the taluka of Bhiwandi, comes under the administration of the Bhiwandi-Nizampur City Municipal Corporation. As per to the 2011 census, the aggregate population of the Bhiwandi-Nizampur Municipal Corporation (BNMC) area was 709,66529.The city of Bhiwandi which is popular for its Textile Industry has the huge number of Power looms in the country and is sometimes known as 'The Manchester of India'.Major population is occupied by the Power loom sector.²⁹ The Mumbai-Agra highway, which is passing through Bhiwandi assure the smooth connectivity of the city with Mumbai, Thane,²⁸ Nashik and the rest of India. Bhiwandi has been called as an Industrial hub for the Textile Industry in the prior and all Industries and logistics sector in recent times. Bhiwandi is the next advancement region for MMRDA, which has improved other regions like Bandra -Kurla Complex, Mumbai Metro & Monorail Project, Eastern freeway and more. Close contiguity to Mumbai, Thane and advancement of region by MMRDA, make Bhiwandi an absolute area for businesses to locate. In addition availability of 24hrs power supply, and availability of workers as a result of contiguity to Industrial city of Bhiwandi, aid setting up of industrial unit. Possibility of Transporters having country wide presence in contiguity makes it an complete location for ware housing.²³Textile workers in Bhiwandi —weavers, technicians, daily wagers and laborers—have been hit hard by the implementation of GST. Textile units are shutting down. There is no yarn available amid the chaos around GST. Bhiwandi is one of India's largest Textile hubs. The Industry, which had always been exempt, is reeling from the impact of being brought under the new tax regime. Burdened by unsold stock, weavers have stopped operations. Over the past 20 days, around five lakh power looms are idle in Bhiwandi³.Weavers, technicians and workers from Bihar, UP, West Bengal and Orissa form a large part of the workforce in Bhiwandi. Workers usually come with targets to earn a certain sum to pay off a loan or for a daughter's wedding. Since there is no work, they have started leaving .In the new tax regime, master weavers have to pay taxes for purchasing yarn —18% on



manmade fiber yarn and 5% on cotton yarn²⁷. This is apart from a 5% tax on services. If loom owners pay five per cent on each of the ten services in our looms, their manufacturing cost will increase by over 15 per cent. This will not be set off by the tax levied on the product and they will have to bear the extra cost⁴. As the researcher stays in Kalyan which is nearby to Bhiwandi and also researcher's many of the neighbours, friends and relatives work in Bhiwandi, so by discussing with them and visiting that place for further study and information, the researcher has come to know about the positive as well as negative aspects of GST on the Textile industry. Thus, the researcher has decided to conduct research on the topic entitled "Impact of GST on Textile Hub of Mumbai (Bhiwandi, Dist. Thane)"²⁴

IV. CONCLUSIONS

Technicalities of GST implementation in India have been criticized by global financial institutions/industries, sections of Indian media and opposition political parties in India. World Bank's 2018 version of India Development Update described India's version of GST as too complex, noticing various flaws compared to GST systems prevalent in other countries; most significantly, the second-highest tax rate among a sample of 115 countries at 28%. GST's implementation in India has been further criticized by Indian businessmen for problems including tax refund delays and too much documentation and administrative effort needed.²⁵ According to a partner at PwC India, when the first GST returns were filed in August 2017, the system crashed under the weight of filings. The opposition Indian National Congress has consistently been among the most vocal opponents of GST implementation in India with party President, Rahul Gandhi, slamming BJP for allegedly "destroying small businessmen and industries" in the country. He went on to pejoratively dub GST as "Gabbar Singh Tax" after an ill-famed, fictional dacoit in Bollywood. Claiming the implementation of GST as a "way of removing money from the pockets of the poor",²⁶ Rahul has called it a "big failure" while declaring that if the Congress party is elected to power, it will implement a single slab GST instead of different slabs. In the run-up to the elections in various states of India, Rahul has intensified his "Gabbar Singh" criticisms on Modi's administration³⁰

REFERENCES

1. "All your queries on GST answered". The Hindu. Retrieved 30 June 2017.
2. ^ "GST: Cars, durables face 28% rate; luxury vehicles to attract 15% cess", Business Standard, Press Trust of India, 18 May 2017
3. ^ "Film theatres in Tamil Nadu to begin indefinite strike against GST". The Hindu. 2 July 2017. Retrieved 3 July 2017.
4. ^ "GST impact: Trucks' travel time in interstate movement drops 20%, says govt". Business Standard. Press Trust of India. 30 July 2017. Retrieved 6 February 2020.
5. ^ "Looking back at 's journey: How an idea is now near reality", Indian Express, 31 March 2017
6. ^ "GST: A 17-year-old dream, 17 phases towards creating history", India Today, 29 June 2017
7. ^ 115th Constitution Amendment Bill, 2011 (PDF), Central Board of Indirect Taxes and Customs, retrieved 16 July 2020
8. ^ "The Constitution (115th Amendment) Bill 2011 (GST Bill)". PRS Legislative Research. Retrieved 16 July 2020.
9. ^ 17-year-long wait ends; know from where the GST dream started, India Today, 30 June 2017
10. ^ "Modi single handedly derailed GST: Jairam Ramesh", Business Standard India, Business Standard, Press Trust of India, 20 September 2013
11. ^ "Goods and Services Tax: History of India's biggest tax reform and people who made it possible", India TV, 29 June 2017
12. ^ "GST: Meet the men behind India's biggest tax reform that's been in making for 17 years", India Today, 29 June 2017
13. ^ Nair, Remya (8 June 2015), "Rajya Sabha panel to hear GST concerns on 16 June", Live Mint
14. ^ "GST rollout: All except J-K pass State GST legislation", The Indian Express, 22 June 2017
15. ^ "GST draft makes it must for companies to pass tax benefit to costumers", The Times of India, 27 November 2016
16. ^ "GST Rollout Attendees", Financial Express, 30 June 2017
17. ^ "GST launch: Times when the Parliament convened for a session at midnight", The Hindustan Times, 30 June 2017
18. ^ "Latest GST Cuts: Complete List Of What Just Got Cheaper", NDTV



19. ^ PTI (30 June 2017). "GST launch divides opposition". livemint.com/. Retrieved 22 January 2018.
20. ^ REDDY, BRIG (RETD) G. B. (20 October 2020). *Burning India*. BecomeShakespeare.com. ISBN 978-93-90266-43-2.
21. ^ "Congress To Boycott GST Launch, Arun Jaitley Suggests Broader Shoulders", NDTV, 29 June 2017
22. ^ Dhasmana, Indivjal (17 April 2017), "What is GST, how is it different from now: Decoding the indirect tax regime", Business Standard, retrieved 18 August 2019
23. ^ "GST may swallow all taxes but cess", Business Standard, 20 September 2016
24. ^ "On Notes Ban, Firm Warning From West Bengal To Centre: GST Now At Risk", NDTV, 30 November 2016
25. ^ "Finance minister Arun Jaitley may hike service tax to 16-18% in Budget", The Times of India, 30 January 2017
26. ^ "GST: The illustrative guide to how transactions will take place after tax reform". Money Control.
27. ^ Mehra, Puja (27 June 2017). "GST, an old new tax". The Hindu - Opinion. Retrieved 3 July 2017.
28. ^ "What is the GST impact on real estate?", The Indian Express, 5 July 2017
29. ^ "GST rollout: List of items exempted from taxation". The Indian Express. 30 June 2017. Retrieved 30 July 2017.
30. ^ "22 states scrap checkpoints for smooth GST rollout", The Times of India, 4 July 2017



**Impact Factor:
7.569**



INTERNATIONAL JOURNAL OF INNOVATIVE RESEARCH

IN SCIENCE | ENGINEERING | TECHNOLOGY

 9940 572 462  6381 907 438  ijirset@gmail.com



www.ijirset.com

Scan to save the contact details