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Taxation

GST Practical Basics

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Concept

- GST is a destination-based indirect tax on supply.
- Structure: CGST, SGST/UTGST and IGST.
- Intra-state supply attracts CGST plus SGST.
- Inter-state supply attracts IGST.

Compliance

- Registration thresholds and the GSTIN.
- Tax invoice and its essential contents.
- Returns filing and due-date discipline.
- Composition scheme for small taxpayers.

Input Tax Credit

- ITC allows credit of tax paid on inputs.
- Conditions for claiming ITC.
- Blocked credits under the law.
- Reconciliation is key in practice.

Want practical GST training? Talk to our faculty.

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