

# TAX CONNECT

**Knowledge Partner:**

**The Bengal Chamber of Commerce & Industry**



**INCOME TAX**

**GST**  
Goods & Services Tax

**CUSTOMS**

## **TAX CONNECT**

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## EDITORIAL



**Friends,**

By this time every tax professional is aware that GST is mainly following various kinds of compliances like filing of returns, e-way bills, etc. The department is silent and accepting all the returns, etc., without raising much issues. The intention is to provide a breathing or settling time to industry. In other words, the department is accepting our returns as self assessed returns.

But the future may not be the same.

**Since, the financial year 2017-18 has ended, therefore, this is the right time to review and analyze the documents being maintained and relied upon for filing the returns, etc.**

There are numerous documents / records which are prescribed under the law. Once the GST is settled, then surely the department will get active and reconcile / review the returns with the documents and records maintained. For doing so the department is equipped with various online tools. Even the department may invoke provisions relating to Audit, Investigation, Search, Special Audits, etc.

### Documents to be Maintained Production or Manufacture of goods

- A monthly production accounts showing quantitative details of raw materials or services used in the manufacture
- Quantitative details of the goods so manufactured including the waste and by products thereof,
- Inward and outward supply of goods or services or both;

- Stock of goods - Accounts of stock in respect of goods received and supplied, and such accounts shall contain the Opening balance, Receipt, Supply, Goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample, Balance of stock. The above stock shall be maintained for each of the items like raw materials, finished goods, scrap, wastage, etc.
- Account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.
- A separate account of advances received, paid and adjustments made thereto.
- Details of Tax Payable, Tax Collected and Paid, Input Tax and Input Tax Credit claimed.

### Documents to be maintained by Service Provider

- Quantitative details of goods used in the provision of services
- Details of input services utilised
- Details of services supplied.

### Documents to be maintained by Work Contractor

- Names and addresses of the persons on whose behalf the works contract is executed
- Description, value and quantity (wherever applicable) of goods or services received for the execution of works contract
- Description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract
- Details of payment received in respect of each works contract
- Names and addresses of suppliers from whom he received goods or services.

## EDITORIAL

Period for preserving the Books of Accounts and other documents

72 months from the due date of furnishing the Annual Return.

All the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall also be preserved, as stated above.

Books of Accounts and Documents pertaining to subject matter of any Appeal or Revision or proceedings or investigation shall be maintained for a period of one year after the disposal of the matter or above period of seventy two months whichever is later.

Electronic Back-up of the Documents and Records

If required by the department, the electronic records shall be produced in hard copy or in electronic readable format duly authenticated by the dealer. On demand by the department, the dealer shall provide all files, password of such files, etc. to the department.

On the basis of above, it would be appreciated that documents maintained are required to be reviewed and it has to be ensured that documents / records are maintained as per the requirements of the law.

Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal

The Central Government has decided to put in place an IT-Redressal Mechanism, the details of the said grievance redressal mechanism are provided vide Circular No. 39/13/2018-GST dated 3rd April, 2018 which are as follows:

Resolution of stuck TRAN-1s and filing of GSTR-3B

It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only the identified taxpayers (on the basis of electronic audit trail) shall be allowed to complete the process of filing TRAN-1.

The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-à-vis the amount of credit which was recorded by the taxpayer in the TRAN-1, which could not be filed. If needed, GSTN may request field formations of Centre and State to collect additional document/ data etc. or verify the same to identify taxpayers who should be allowed this procedure.

The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30th April 2018 and the process of completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31st May 2018.

**We do hope that this bulletin adds value to your professional sphere.**

**Just to reiterate that we remain available over telecom or e-mail.**

**Truly Yours**

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## TAX CALENDAR

Due date	COMPLIANCES FROM 08 <sup>TH</sup> APRIL, 2018 to 14 <sup>TH</sup> APRIL, 2018	Description
10 <sup>th</sup> April 2018	GSTR 1	Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or, section 51 or section 52 for the month of February 2018

## GST: CGST

## NOTIFICATIONS/CIRCULARS

## DUE DATE FOR QUARTERLY FURNISHING OF FORM GSTR-1

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. 17/2018 - Central Tax dated 28<sup>th</sup> March 2018** hereby notifies regarding the due date for quarterly furnishing of FORM GSTR-1.

It is further stated that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter April to June, 2018 till the 31st day of July, 2018.

## DUE DATES FOR THE FURNISHING OF FORM GSTR-1 FOR THOSE TAXPAYERS WITH AGGREGATE TURNOVER OF MORE THAN RS.1.5 CRORES

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. 18/2018 - Central Tax dated 28<sup>th</sup> March 2018** hereby notifies regarding the extension in the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores.

It is further stated that the extension of the time limit for furnishing the details or return, as the case may be, under section 38(2) and section 39(1) of the Act, for the months of April to June, 2018 being provided in the following table :-

Month	Last date for filing of return in FORM GSTR-1
April, 2018	31st May, 2018
May, 2018	10th June, 2018
June, 2018	10th July, 2018

## EXTENSION OF DATE FOR FILING THE RETURN IN FORM GSTR-6

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. 19/2018 - Central Tax dated 28<sup>th</sup> March 2018** hereby makes amendment in the **Notification No. 08/2018-Central Tax, dated 23rd January, 2018** regarding the extension of date for filing the return in FORM GSTR-6.

It is further notified that the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under section 39(4) of the CGST Act, for the months of July, 2017 to April, 2018, is 31<sup>st</sup> May, 2018.

## DUE DATE FOR FILING OF APPLICATION FOR REFUND

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. 20/2018 - Central Tax dated 28<sup>th</sup> March 2018** hereby makes amendment in the **Notification No. 14/2018-Central Tax, dated 23rd March, 2018** regarding the extension of due date for filing of application for refund under section 55 by notified agencies.

It is further notified that any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Moreover the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently.

## GST: IGST

## ANALYSIS

## E-WAY BILL

E-way bill has been made mandatory for inter-state movement of goods from April 1, 2018 after technological glitches forced the government to defer the implementation from the initial rollout date of February 1, 2018.

This time the portal has been made friendlier with certain new features to accommodate typical transactions of the trade. For ease of your digest, we are summarising herewith certain updates related to E-way bill system:

Presently, E-way bill operations are not available for intra-state (within the state) movement of goods, except for Karnataka State. Therefore, in Karnataka E way bill is required for both Inter and Intra-state movement of goods.

Now 'Bill to - Ship to' transactions can be easily handled on E-way bill portal

Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as 'Bill to' and 'Ship to'. In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details are entered as per the invoice.

Now 'Bill from – Dispatch from' can also be handled on E-way Bill portal:

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee as per the business requirements. This is known as 'Billing From' and 'Dispatching From'. E-way bill system has provision for this. In the e-way bill form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice.

In PART – B there is a new column inserted to cover if the goods are moving through Regular Truck or Over Dimensional Cargo, the "Vehicle Type" allow the option to select such conveyance.

After login to the dashboard by your User Id and Password, the 5th Sub option will appear namely "Extend Validity" at the left hand side of the dashboard under Option "E way bill". By clicking this option, the person who has generated the E way bill can extend the validity of E way bill for further period under exception circumstances like trans-shipment.

Calculation of day for validity of E-way bill:

Suppose an E-way bill is generated at 00:04 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 - 17 March and so on.

## GST: SGST/UTGST

### NOTIFICATIONS/CIRCULARS

#### ANDHRA PRADESH GOODS AND SERVICES TAX (SIXTEENTH AMENDMENT) RULES, 2018

**OUR COMMENTS:**The Commercial Taxes Department, Government of Andhra Pradesh vide **Notification No.G.O. MS. NO. 138, dated 27th March 2018** hereby makes amendment in Andhra Pradesh Goods and Services Tax Rules, 2018.

It is further notified that amendments are made in Rule 117, 138, 138A, 138B, 138C, 138D of Andhra Pradesh Goods and Services Tax 2018 & FORM GST EWB-01, 02, 03, 04, FORM GST INV-1.

For further information kindly refer the above mentioned notification.

#### DATE FROM WHICH E-WAY BILL RULES SHALL COME INTO FORCE

**OUR COMMENTS:**The Commercial Taxes Department, Government of Andhra Pradesh vide **Notification No.G.O. MS. No. 141, dated 29th March 2018** hereby appoints 1st April, 2018, as the date from which the provisions of sub-rules(ii)[other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification issued vide G.O.Ms No.138, Revenue (CT-II) Dept., Dt.27-03-2018 shall come into force.

#### PROVISIONS OF THE E-WAY BILL RULES FOR INTRA-STATE MOVEMENT OF GOODS

**OUR COMMENTS:**The Commercial Taxes Department, Government of Assam vide **Notification No.4/2018-GST, dated 27th March 2018** hereby notifies that the provisions of the e-way bill rules for intra-state movement of goods shall not be effective from 01-04-2018 and such provision, so far as it relates to intra-state movement, shall be notified later.

#### DATE OF EFFECT OF PROVISIONS OF E-WAY BILL RULES UNDER BIHAR GST ACT, 2017

**OUR COMMENTS:**The Commercial Taxes Department, Government of Assam vide **Notification No.S.O. 156, dated 23<sup>rd</sup> March 2018** hereby makes amendment in the **Notification No. S.O. 148, dated 7th March, 2018** regarding appointing of 1st April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2, shall come into force.

#### DUE DATES FOR FILING FORM GSTR-3B FOR THE MONTHS OF APRIL TO JUNE, 2018

**OUR COMMENTS:**The Commercial Taxes Department, Government of Assam vide **Notification No. S.O. 157, dated 23<sup>rd</sup> March 2018** hereby notifies that the return in FORM GSTR-3B for the following month as specified in the Table below shall be furnished electronically through the common portal, on or before the last date as specified under :-

Month	Last date for filing of return in FORM GSTR-3B
April, 2018	20th May, 2018
May, 2018	20th June, 2018
June, 2018	20th July, 2018

It is further notified that the every registered person furnishing the return in FORM GSTR-3B subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case maybe, not later than the last date, as mentioned above.



# INCOME TAX

## NOTIFICATIONS/CIRCULARS

### TDS ON WITHDRAWN OF EPF BEFORE 5 YEARS & INTERNATIONAL EMPLOYEES EXEMPTION

Provident fund is a kind of security fund in which the contribution is made for the employee's welfare by the employee and the employer. Under the Employees Provident Fund Act, 1952, certain specified employers are required to comply with the Employees Provident Fund Scheme, 1952. However, these employers are also permitted to establish and manage their own private provident fund (PF) scheme subject to fulfillment of certain conditions. This provident fund scheme is known as Recognized Provident Fund (RPF) under the Act.

Under the existing provisions of rule 8 of Schedule IV, Part A, the withdrawal of accumulated balance by an employee from the RPF is exempt in the hands of employee in the following situations -

- If the employee has rendered continuous service with his employer for a period of 5 years or more. For the purpose of calculating 5-year time-limit, service rendered with the previous employer shall be included, if the previous employer also maintained recognized provident fund and the provident fund balance of the employee was transferred by him to the current employer.
- If the employee has been terminated because of certain reasons which are beyond his control (*e.g.*, ill health of the employee, discontinuation of business by employer, completion of project for which the employee was employed, etc.).
- If the employee has resigned before completion of 5 years but he joins another employer (who maintains recognized provident fund and provident fund money with the current employer is transferred to the new employer).
- If the entire balance standing to the credit of the employee is transferred to his account under a Pension scheme referred to in Sec 80CCD & Notified by Central Govt. (*i.e.* NPS).

If the employee makes withdrawal before continuous service of 5 years (other than the cases given above), such withdrawal shall be treated as unrecognized provident fund withdrawal. Unrecognized provident fund withdrawal (excluding employee's contribution) is taxable (hereinafter referred to as "taxable premature withdrawal").

The Finance Act, 2015 had Inserted a new section 192A regarding the TDS (Tax Deduction at Source) on payment of accumulated provident fund balance due to an employee, the provision shall take effect from 01.06.2015.

#### Who is liable for TDS deduction

Tax is to be deducted by the trustees of Employees' Provident Fund Scheme, 1952 or any other person authorised under the scheme to make payment of accumulated sum to employees.

#### Which amount is subject to tax deduction

Tax is deductible from "taxable premature withdrawal". In other words, tax is deductible from accumulated lump sum payment in case the employee has not rendered continuous service of 5 years. Out of the lump sum payment, only amount includible in the total income of the employee (*i.e.* Employer's Contribution & Interest on Employers & Employee Contribution) is subject to tax deduction at source. As the employee's contribution is not income it is set aside amount of Contribution to PF. Also, Employee's Contribution is considered as deduction u/s 80C & when EPF is withdrawn before 5 years of service then such deductions are withdrawn & TDS is taken care by Section 192(4) which says tax on disallowance of 80C of previous year should be deducted in the year in which EPF is withdrawn.

# CUSTOMS

## NOTIFICATIONS/CIRCULARS

### EXEMPTION TO SPECIFIC GOODS WHEN IMPORTED INTO INDIA FROM JAPAN

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 34/2018-Customs, dated 27<sup>th</sup> March, 2018** hereby makes amendment in the **Notification No. 69/2011-Customs, dated 29<sup>th</sup> July, 2011**, regarding exemption to specific goods when imported into India from Japan.

For further information kindly refer the above mentioned notification.

### EXEMPTION OF INTEGRATED TAX AND GST COMPENSATION CESS ON IMPORT OF GOODS

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 35/2018-Customs, dated 28<sup>th</sup> March, 2018** hereby makes amendment in the **Notification No. 16/2015-Customs, dated 1<sup>st</sup> April, 2015, Notification No.18/2015-Customs, dated 1<sup>st</sup> April, Notification No.20/2015-Customs, dated 1<sup>st</sup> April, 2015, Notification No.22/2015-Customs, dated 1<sup>st</sup> April, 2015, Notification No.45/2016-Customs, dated 13<sup>th</sup> August, 2016**, regarding exempting integrated tax and GST compensation cess on import of goods under Advance Authorisation/EPCG Schemes till 1<sup>st</sup> October 2018.

For further information kindly refer the above mentioned notification.

### EXCHANGE RATE NOTIFICATION

**OUR COMMENTS:** The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No.31/2018-Customs (N.T), dated 04<sup>th</sup> April, 2018** hereby makes amendment in the **Notification No. No.19/2018-CUSTOMS (N.T.), dated 15<sup>th</sup> March, 2018**, regarding the rate of exchange of conversion of each of the foreign currencies of Schedule I and Schedule II, into Indian currency or vice versa, shall, with effect from 6<sup>th</sup> April, 2018, be the rate mentioned below, relating to imported and export goods.

## SCHEDULE-I

Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
	(For Imported Goods)	(For Export Goods)
Australian Dollar	51.05	49.30
Bahrain Dinar	178.30	166.95
Canadian Dollar	51.90	50.15
Chinese Yuan	10.50	10.15
Danish Kroner	10.95	10.50
EURO	81.20	78.50
Hong Kong Dollar	8.40	8.15
Kuwait Dinar	224.35	209.70
New Zealand Dollar	48.45	46.55
Norwegian Kroner	8.45	8.15
Pound Sterling	93.05	90.05
Qatari Riyal	18.40	17.40
Saudi Arabian Riyal	17.95	16.80
Singapore Dollar	50.40	48.75
South African Rand	5.65	5.30
Swedish Kroner	7.90	7.60
Swiss Franc	68.80	66.55
UAE Dirham	18.30	17.15
US Dollar	65.90	64.20

## SCHEDULE-II

Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
	(For Imported Goods)	(For Export Goods)
Japanese Yen	61.90	59.80
Kenyan Shilling	64.90	60.65

**AVAILABLE IN STANDS**

**A COMPENDIUM ON GOODS & SERVICES TAX**  
**(Including ALL Notifications till 09th July, 2017)**



**ABOUT THE BOOK:** PART A of the Book provides a Chapter wise and Topic wise Analysis of the Law. Along with this it provides Section and Rules where in the reader may find the Legal Provisions. It will help the reader to first understand the provision and then to exactly locate the provision. It provides an insight into the following:

1. Section-wise Compilation of IT Changes under GST
2. The GST Rates as finalised by The GST Council along with the HSN Code Referencer.
3. FAQs on GST
4. CGST, IGST, UTGST and The GST Compensation to States Acts
5. The Rules related to GST available in public Domain as on 17th June 2017.
6. The Forms and formats related to GST available in public Domain as on 17th June 2017.

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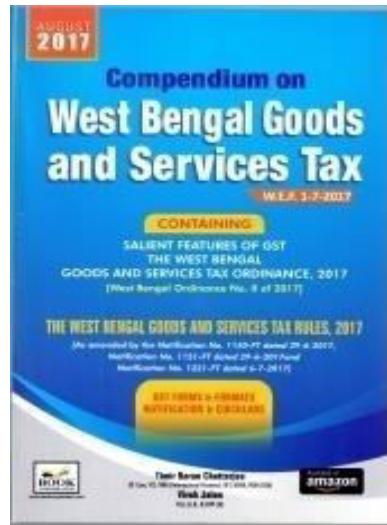
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**AVAILABLE IN STANDS****A COMPENDIUM ON WEST BENGAL GOODS & SERVICES TAX**  
**(Including ALL Notifications till date)**

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1. The Rules related to WBGST available in public Domain till date.
2. The Notifications, Circulars and Orders issued by The SGST Authority till date.
3. The Forms and formats related to GST available in public Domain till date.

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