

GST



Tax

Subsumed

Not Subsumed

Central Govt.

State Govt

1. Excise Duty

Basic excise duty

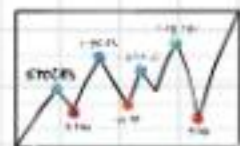
additional excise duty

2. Service tax

3. CST

4. CVD & Special CVD

levied under custom act.



Entertainment Tax

Local authority

SG

Not Subsumed

Subsumed

Still continues

eg.

| | |
|---------------------|--------------|
| Movie Ticket | 300 |
| Local authority 10% | 30 |
| Entertainment Tax | 330 |
| GST → CGST 9% | 29.7 |
| SGST 9% | 29.7 |
| Total | 389.4 |



C1 - 3 GST is a destination based tax



Taxation before 01/07/2017:



Taxation after 01/07/2017:



$$\text{IGST} = \text{CGST} + \text{SGST}$$
$$18\% = 9\% + 9\%$$

C1 - 4 Sale

Sale



Within the state
Intra - State

from one state to another
Inter - State

Outside India

No GST

C1 - 5 Imports - Basic



Imports

Goods
Customs Act

Services
Not covered under Custom Act

Liquor for human consumption



Opium, hemp, Narcotics



Tobacco



Others goods



Petroleum Products



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C1 - 7 GST Council



50% of total members = Quorum
Decision : majority 3/4 th
i.e. 75%

Functions

To make recommendation
to union and states
on imp issues

Recommend the date
on which GST be levied on
petroleum product

11 Special Category States

Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram,
Nagaland, Sikkim, Tripura, J&K, Himachal Pradesh, Uttarakhand

C1 - 8 India



1. For constitutional changes refer Rambaan

2. Which tax shall be levied

| <i>Particulars</i> | <i>Tax</i> |
|-------------------------------------|------------|
| <i>Sale within Delhi</i> | |
| <i>Sale within Andaman Nicobar</i> | |
| <i>Sale Maharashtra to Gujrat</i> | |
| <i>J & K to Ladakh</i> | |
| <i>Sale within Maharashtra</i> | |
| <i>Andaman Nicobar - Chandigarh</i> | |

PKD
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