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Containing the Text, Carefully Compared with the Original, and Certified by the Secretary of State, of All the General Statutory Law of the State in Force on January 1st, 1902, Including the Constitution of the State, the Revised Statutes, the General Laws and Statutes, the Codes of Civil and Criminal Procedure, and the Penal Code, Alphabetically Arranged by Subjects, with Full

References to the Decisions, and with Historical and Explanatory Notes, and a Complete System of Cross-references, Supplemented by a Full Analytical Index and Table of the Statutes Contained Herein : Certified by the Secretary of State, Under Section 932 of the Code of Civil Procedure, as Amended by Laws of 1895, Chapter 594 Business Laws (For NEHU)

The special feature of the book is that it tries to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man. There are many illustrations, examples and explanation which make the book interesting reading. The book comprises of two parts, namely, Part I – GST and Part II – Customs Law. The latest developments/recent trends in GST and Customs Law have been incorporated at the appropriate places in the book. While a separate section is earmarked for problems and their keys, another part is assigned for Quiz in GST and Customs Law covering 140 questions which would be highly useful to the students appearing for examinations and interviews. Another significant feature of the book is that it has incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act, 1962. At the end of every chapter adequate questions for Part A and Part B are given. The GST collections, administrative structure and Officers of GST and Customs are included at the appropriate chapters. Further, the past years question papers of some of the Universities are also included in the book. The First edition has discussed clearly in a simple style the provisions and practical aspects of Central GST, State GST and Integrated GST Act. Students pursuing B.Com, BBA, BL, M.Com, MBA, Allied business courses and students wish to appear examination to become GST Practitioner will find the book as a classroom textbook as in the past.

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