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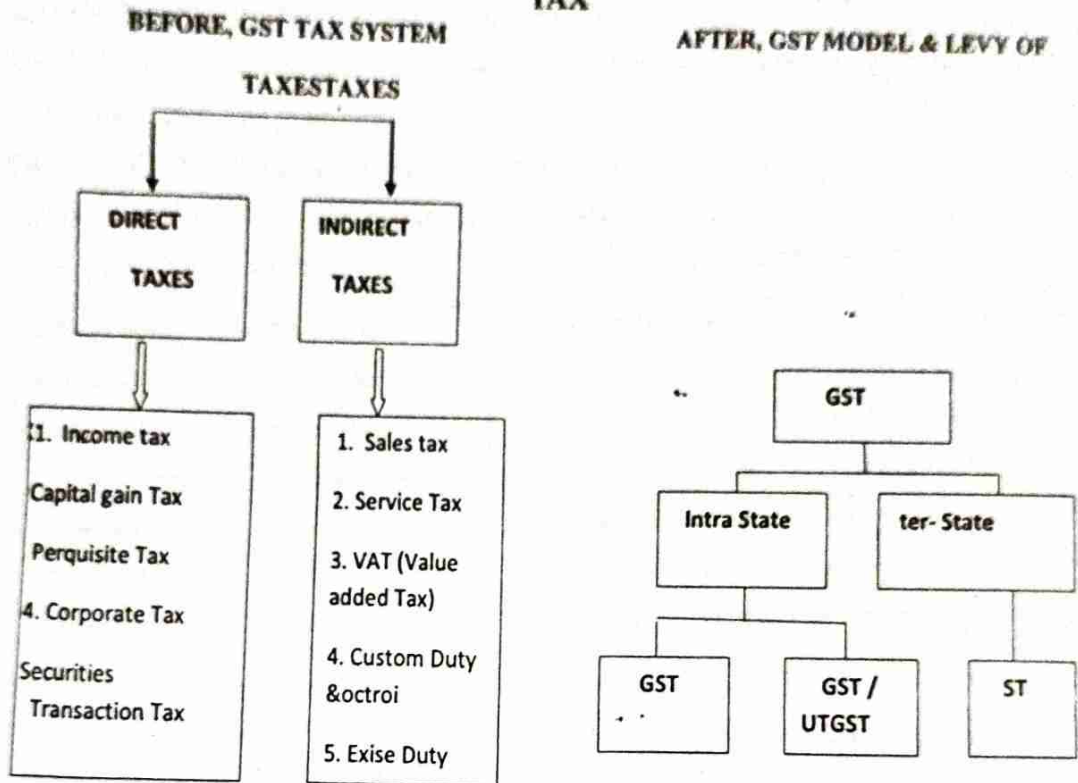
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GST GOOD SERVICE TAX

**MARKET
1 NATION
TAX**



GST SESSION :- Just review, on GST, levy of taxes and its impacts

* Simplified & unified tax system

* Simplicity

* Replace all indirect effects

* GST Applicable in India as per sec 2(56) except the state J & K

GST are classified into SGST, CGST and IGST are recommend by state and central government after the approval of parliament.

CGST :- Central Goods and Services tax

SGST and UGST :- State goods and services tax / union territory goods and services tax

IGST :- Interstate or integrated goods and services tax



What is GST

Goods and services tax (GST) is an indirect tax applicable throughout in India which replace multiple cascading effects taxes are levy by SG and CG goods and services.

Taxes by following rates 0%, 5%, 12%, 18%, 28%.

Totally 1211 Items (Goods and Services) are divided into different categories.

Share of SGST are goes to state government.

Share of CGST are goes to central government.

Share of IGST are goes to central government.

0% Goods % Services

12% tax Good	12% tax on services
Product, butter	NON AC hotels
Cheese, ghee, dry	business class air
Fruits, juices,	tickets, fertilizer,
Ayurveda, books,	etc.....
Medicines, cell-	
Phone, machine	

5% Goods % Services

18% tax on goods	18% tax on services
sugar, pastries	AC hotel serve,
cornflakes, pasta,	liquor, telecom
cakes, jams, sauce	services, branded
vegetable, Ice-	garments and other
cream, monitor financial service etc....	
steel product etc....	

No tax (Goods)	No tax (Services)
Fresh, meat	Hotel and lodged
Chicken, eggs, milk with tariff below	
Butter, sandhog	RS.1000..etc
Salt, newspaper	

N NO tax (Goods)	NO tax (Services)
Fi Fish, cream, powder	Transport
services	
Pizza, bread, tea	Railway services
coffee, kerosene	Air services, small
medicines etc	restaurants & etc

28% tax good	28% tax on services
Chewing gum,	5 star hotel
Coco, chocolate,	Race, clubs, betting,
Creams, ATM,	cinema, and others
Machines, auto-	luxuries good and
Mobiles, motor-	services.
Cycle and etc.....	





- * petroleum product are not included in GST (petrol,diesel,natural gas,crude oil&Evanston turbine fuel)
- * Input tax credit will be received Intra means within states supply of good. Which we paid in previous stage. Inter means outside of states
- * Single indirect tax & lower rate.
- * tobacco include in GST 28%...

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