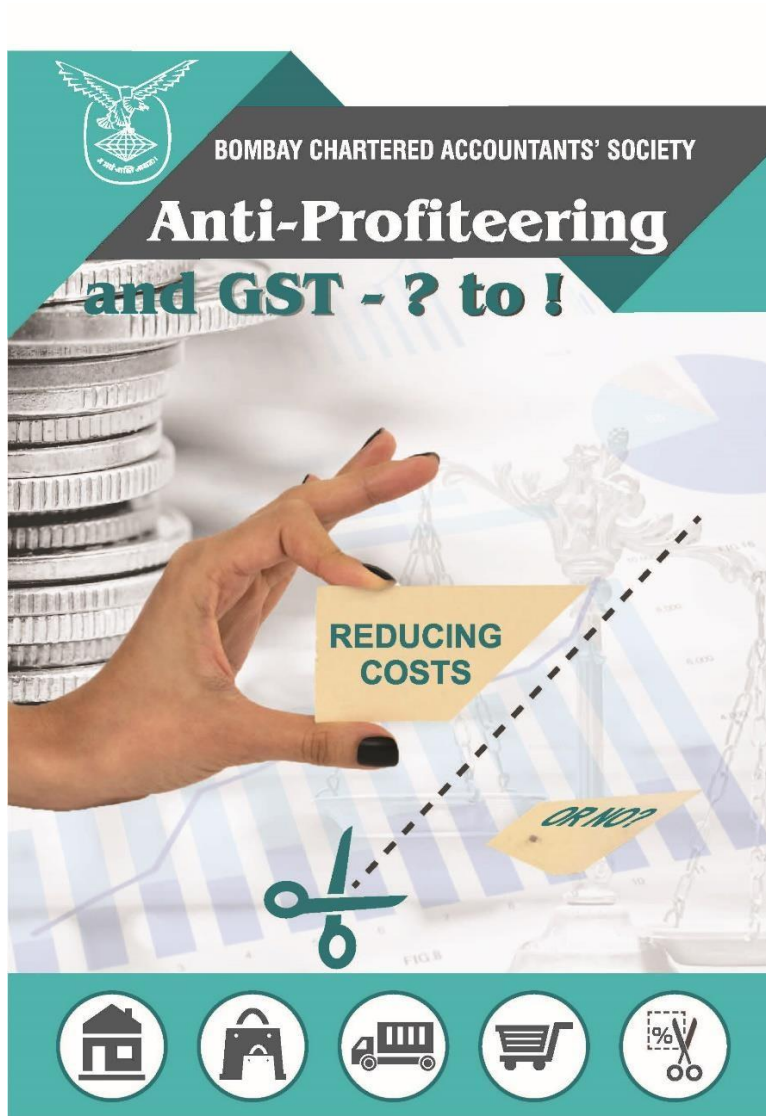


Bombay Chartered Accountants' Society

BCAS KNOWLEDGE RESOURCE UPDATE



Title:	Anti-Profiteering and GST –? To!
Features:	<p>GST, the landmark indirect tax reform, implemented by India w. e. f. 1st July 2017 consolidated a plethora of taxes and converged a series of tax rates into five uniform slabs. Indian law has also introduced specific provisions – Anti-Profiteering’ which expect that the benefit of introduction of GST be passed on to consumers. Therefore, the Authority to handle cases of profiteering on account of GST has been established with detailed provisions in place. The provisions are drafted resulting in many possible interpretations and workings. However, industry and the professionals need to gear up to defend any investigations which might crop up in the near future on account of Anti-Profiteering. The Society therefore thought it fit to come out with a publication on the said topic.</p> <p>The book highlights some of such issues, international scenario and some possible solutions. The journey of study which starts from question mark (?) intends to end at a happy note with exclamation mark (!). Readers are requested to keep a track of changes (which are very frequent in the GST law) which may happen post publishing this book to remain updated and take effective decisions.</p>
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