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Constitutional Framework Of Indirect Taxes Before GST ...Octroi Or Entry Tax (entry 52 Of The State List) And Electricity Tax (entry 53 Of The State List). Note: CST Was Also An Important Source Of Revenue Though The Same Was Levied By The Union. Major Defect In The Structure Of Indirect Taxes Prior To GST: Tax On Tax Conflict Between Revenue Interest Of The Different State May 4th, 2024Some Issues Indirect Tax Ultimate GST - ICMAIAnd Services Tax (GST) That Should Be Shared Between The Centre And The States. I Propose That We Set April 1, 2010 As The Date For Introducing GST. World Over, Goods And Services Attract The Same Rate Of Tax. That Is The Foundation Of A GST. People Must Get Used To The Idea Of A GST." Jan 2th, 2024CHAPTER INDIRECT TAXES IN INDIA: PRE-GST ERAThe Taxes Are Generally Classified Into Direct Tax And Indirect Tax. 1. Direct Tax: A Direct Tax Is Paid Directly By An Indivi-dual Or Organization To An Imposing Entity. The Direct Tax Is A Type Of Tax Where The Incidence And Impact Of Taxation Falls On The Same Entity. It Means Brunt 1 CHAPTER INDIRECT TAXES IN INDIA: PRE-GST ERA Apr 1th, 2024.

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TS Ramasamy Indirect Tax Clients & Markets Leader GST & Customs Director Sikoh@deloitte.com Ctsramasamy@ Deloitte.com +603 7610 8886 +603 7610 8873 Feb 1th, 2024

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