PREFACE

Introduction of GST Law is the biggest reform in the taxation history of India. GST Law has bought the entire country under one umbrella. The concept of One Nation One Tax has ultimately become a reality. But with the new law, many new challenges have emerged and a plethora of questions are hovering in the minds of taxpayers, professionals and even departmental officers. These questions are giving rise to unwanted litigations and disputes which again is going against the very intent behind the introduction of the new law.

This book is aimed at reducing this uncertainty so that all the stakeholders get an impartial answer to their questions. The authors have attempted to deal with all the critical issues that a common person dealing with the law faces and their possible solutions. The best part of this book is that it has been written in a non-technical language to the extent possible so that even a common person can understand the solutions to their problems. The authors have incorporated as many problems and their likely solutions in the book. Reading of this book shall give a bird's eye view of the problems facing the law and their probable solutions. Since each issue cannot be framed in a question-answer format, in some issues the book contains commentaries which gives answers of many questions in one write up. Tabular formats have been used in the book wherever possible so that they are easily understandable. The book is a blend of question-answers, commentaries, tabular presentations and diagrammatic presentations which gives a complete view and perspective about the law.