

CONTENTS

		PAGE
About KSCAA		<i>I-3</i>
Foreword		I-5 I-7 I-9
President Message Message by Mentor Publication Committee		
About the Author		<i>I-13</i>
	State Chartered Accountants (R) - Executive Committee 023-24	I-14
KSCAA Publications Committee 2023-24		I-15
Chapter 1:	Registration	1
Chapter 2:	Supply under GST	14
Chapter 3:	Levy & Collection	38
Chapter 4:	Movement of Goods	54
Chapter 5:	Valuation	64
Chapter 6:	Cross-Border Services	70
Chapter 7:	Exemptions	79
Chapter 8:	Input Tax Credit	93
Chapter 9:	Refunds	109
Chapter 10:	Returns	130
Chapter 11:	Major Issues Before Courts	136