

A Study on Comparative Study of GST Return

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Abstract: *This study delves into the comparative analysis of Goods and Services Tax (GST) return filing systems, aiming to provide insights into the diverse approaches adopted by different jurisdictions and their respective impacts. With the global trend towards indirect taxation reforms, understanding the nuances of GST return filing becomes paramount for policymakers, tax practitioners, and businesses alike. The research employs a comparative methodology to scrutinize various aspects of GST return filing, including procedural requirements, compliance mechanisms, technological infrastructure, and the overall effectiveness of the systems implemented across different countries or regions. Through a meticulous examination of case studies and empirical data, this study seeks to identify best practices, challenges, and opportunities associated with GST return filing frameworks.*

Keywords: GST returns, Filing, tax practitioners.