

A Case Study on GST and Development of India in Modern Era

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Abstract: *Goods and Service Tax which is also known as GST is an indirect tax which has been the biggest tax reform in the era of the Indian Indirect Taxation history also goes on to absorb various other taxes like VAT , CST , Service Tax , Excise Duty , Luxury Tax , Entertainment Tax , etc .
In this study we will study the benefits , challenges and impact of introduction of GST on the development of Indian Economy in the modern era. This study has been exploratory , casual and empirical in nature and the data needed for such research work has been collected through both direct and indirect methods of collection of primary and secondary data.*

Keywords: GST , Indirect Tax , CGST , SGST , IGST

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