

A Study on the Impact of GST on the Import of Goods and Services

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Abstract: *GST is the indirect taxation which is levied on the goods and services. IGST is a taxation which is charged under the regime of GST for the supply of goods and services and it is computed on the basis of additional duty or excise duty and in addition the special additional duty is also calculated to derive the exact value. In this paper, an attempt was made to examine the effect of the GST on the import of goods and services.*

Keywords: IGST, OIDAR, Import

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