GOODS AND SERVICES TAX IN INDIA- LITERATURE REVIEW

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ABSTRACT

Goods and Service Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of goods and services. GST is levied at every step in the production process, but is refunded to all parties in the chain of production other than the final consumer. The tax came into effect from July 1, 2017 through the implementation of One Hundred and First Amendment of the Constitution of India by the Indian government. The tax replaced existing multiple cascading taxes levied by the central and state governments. Present paper aims to study the research which has been conducted on current topic till now so that the researchers can make an insight on what have been done till now.

KEYWORDS: Amendment, Consumption tax, constitution, cascading, levied.

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