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| 3.        | Satya Poddar and Ehtisham Ahmad, **GST Reforms and Intergovernmental Considerations in India**, Working Paper No.1/2009-Department of Economic Affairs |          |
|           | - Introduction  
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| 4.        | **Referencer on Goods and Services Tax**, by ICSI, 2015 (Excerpt) |          |
|           | - GST Treatment of Inter-State Movement of Goods & Services  
|           |   - Extract from Report of Select Committee relating to IGST  
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| 7. | *Legislative Brief – The Constitution (122nd Amendment) Bill, 2014 (GST)*, by Pre Legislative Research (PRS)  
(Source: http://www.prsindia.org/uploads/media/Constitution%20122nd/Brief-%20GST,%202014.pdf)  
- Highlights of the Bill  
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| 10. | *The Taxation Laws (Amendment) Bill, 2017* |

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**Administering GST**

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2. **Background Material on GST Act and Draft Rules, 2017** (Excerpt),
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3. **Goods and Services Tax – An Overview**, by Central Board of Excise & Customs, 2017
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<td>Nilanjan Ghosh and Urvana Menon, <em>Does GST Imply “Green” and “Sustainable” Tax?</em>, WWF India, July 2017</td>
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| 7 | *Refereencer on Goods and Services Tax*, by ICSI, 2015 (Excerpts)                  | - What is GST (Ch.2)  
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- Overview of Current Taxes & Issues Connected (Ch. 4)  
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  - Australian Model  
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  - Kelkar Shah Model  
  - Bagchi-Poddar Model  
- GST Model in India  
Constitutional Provisions with respect to GST Law in India |
| 9 | Dr. Alka Agrawal and Mr. Anuj Aggrawal, *GST in India: Necessity vs. Feasibility* |
  - Bullock Cart Stuck in the Mud  
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  - Rate Structure  
  - The Way Forward |
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- Time-Limits  
- Appeal Mechanism in Respect of Advance Rulings  
- Binding Nature of the Advance Rulings |
| 16. | Dr. G. Gokul Kishore, *GST - Old order changeth yielding place to new*  
- GST – A great leveler  
- Credits – Will it be seamless flow?  
- Valuation Rules – Will they measure up?  
- Excise classification to GST classification  
- Compliances galore  
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