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3.	Ajitesh Kir, <i>India's Goods and Services Tax: A Unique Experiment in Cooperative Federalism and a Constitutional Crisis in Waiting</i> , 69(2) Canadian Tax Journal, 391 (2021).	
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**Session 5**  
**Emerging Challenges in GST Regime**

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3.	R. Kavita Rao, <i>Goods and Services Tax - Performance and Progress</i> in EVOLUTION OF GOODS AND SERVICES TAX IN INDIA 166, (Cambridge University Press, 2019).	
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<b>Additional Readings</b>		
1.	Central Board of Indirect Tax & Customs, <i>Frequently Asked Questions on Goods and Services Tax</i> (Excerpts), 3 <sup>rd</sup> Edition 2018, accessed from <a href="https://www.cbic.gov.in/resources/htdocs-cbec/gst/Final-GST-FAQ-31218.pdf">https://www.cbic.gov.in/resources/htdocs-cbec/gst/Final-GST-FAQ-31218.pdf</a>	
2.	Central Board of Indirect Tax & Customs, <i>Guidelines for Launching of Prosecution under the Central Goods &amp; Services Tax Act, 2017</i> - Instruction No. 04/2022-23[GST- Investigation] dated 1 <sup>st</sup> September 2022.	
3.	Central Board of Indirect Tax & Customs, <i>Guidelines for Arrest and Bail in Relation to Offences Punishable under the CGST Act, 2017</i> , Instruction No. 02/2022-23[GST- Investigation] dated 17 <sup>th</sup> August 2022.	
4.	Central Board of Indirect Tax & Customs, <i>Guidelines on Issuance of Summons under Section 70 of the Central Goods &amp; Services Tax Act, 2017</i> - Instruction No. 03/2022-23[GST- Investigation] dated 17 <sup>th</sup> August 2022.	