

# FOREWORD

*'Education is not the learning of facts but the training of the mind to think!'*

- Albert Einstein

The ignited minds of the vibrant youth are the true asset of a Nation! And when such vibrant youth are well equipped with thorough knowledge and skill, and hearts are deeply connected with the very roots of our origin/existence, then the Nation will definitely be at its peak!

The book '**GST LAW: Prospects, perspectives, operational procedures and practices**' is one of the golden steps towards contributing in strengthening this asset of the Nation!

Tax revenue is a collective contribution of citizens in nation building. Taxation is one of the main sources of income for the Government. Taxes play vital role in securing adequate revenue to the State for meeting the requirements to run the functions. By implementation of GST, we laid a foundation of strong nation of our dreams, and entered in the new economic regime. The introduction of Goods and Services Tax truly marks a watershed in the history of indirect tax reforms in India. It has subsumed various Central and State indirect taxes, and eliminated the cascading effects of multiple layers of taxation.

Our Hon. Prime Minister has said that 'GST is the path-breaking legislation for New India. A revolutionary taxation system for the Digital India!' And the key of this Digital India is in the hands of techno-savvy Indian youth! It's not only Ease of doing Business. It is demonstrating way of doing a disciplined Business. **This book will positively ensure GST to be 'Good and Simple Tax' for every student and reader of this book. This book has encompassed all important chapters of the GST Act, 2017. It is very well drafted and specially designed in learner-friendly manner. The book explains various aspects of GST in a simple and lucid manner to enable a comprehensive understanding of the working of GST. The book contains examples, illustrations, algorithms, comparative tables and tools which are so appropriate to the concepts. Use of diagrams, flow-charts according to sections, functions and chapters is very apt so as to facilitate an understanding of the practical aspects of the GST Act, 2017.**

It is said that 'Creation starts when techniques are fully practiced and the mastery in technique is achieved.' When we are striving to create a New India of our dreams, our youth must be masters of various necessary techniques and knowledge including taxation. **This book will definitely meet the requirements of students. Also, it will prove a smart/ excellent guide in taxation for taxpayers, tax practitioners and citizens at large.**

**This book reflects the Author's earnestness towards rural youth and towards our own roots. I heartily congratulate Er. Arvind Kadam for such a pioneer work, for taking such sincere efforts to enable students to be prepared for the most important taxation system. I wish him all the best for such a graceful journey. I am sure that with new vigor and fervor, we shall take the Nation towards exemplary economic development.**



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