

Table of Content		
Serial No.	Articles/ Bills/Acts /Reports/Working Papers	Page No.
Reports/ Bills/ Discussion Papers		
1.	<p><i>First Discussion Paper on Goods and Services Tax in India</i>, The Empowered Committee of State Finance Ministers, Nov, 2009</p> <ul style="list-style-type: none"> • Introduction <ul style="list-style-type: none"> - Value Added Tax at the Central and State Level • Justification of GST • Preparation for GST • Goods and Service Tax Model for India <ul style="list-style-type: none"> - Salient Features of the GST Model - Central and State Tax to be Subsumed under GST • Inter-State Transactions of Goods and Services • Constitutional Amendments, Legislations and Rules for Administration of CGST and SGST • Harmonious Structure of GST and the States Autonomy in a Federal Framework • Dispute Resolution and Advance Ruling • Need for Compensation During Implementation of GST • Frequently asked Questions and Answers on GST 	
2.	<p><i>Report on the Revenue Neutral Rate and Structure of Rates for the Goods and Services Tax (GST)</i>, December, 2015</p>	
3.	<p>Satya Poddar and Ehtisham Ahmad, <i>GST Reforms and Intergovernmental Considerations in India</i>, Working Paper No.1/2009-Department of Economic Affairs</p> <ul style="list-style-type: none"> • Introduction • The Current Taxes and their Shortcomings <ul style="list-style-type: none"> - Taxation at Manufacturing Level - Exclusion of Services - Tax Cascading - Complexity • Objectives of Tax Reform • Options for the Centre and State GSTs • Tax Base and Rates • Treatment of Inter-State and International Trade • Harmonization of Laws and Administration 	
4.	<p><i>Referencer on Goods and Services Tax</i>, by ICSI, 2015 (Excerpt)</p> <ul style="list-style-type: none"> • GST Treatment of Inter-State Movement of Goods & Services <ul style="list-style-type: none"> - Extract from Report of Select Committee relating to IGST - Extracts from First Discussion Paper on Goods and Service Tax in India - Observations/ recommendations of Standing Committee on Finance – 15th Lok Sabha - Extracts from Reports of the Task Force on Goods and Service Tax, Chapter III 	

5.	EY – GST News Alert, <i>Highlights of the GST Bills, 2017 Introduced in Lok Sabha</i> , March 2017	
6.	<i>The Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014</i>	
7.	<i>Legislative Brief – The Constitution (122nd Amendment) Bill, 2014 (GST)</i> , by Pre Legislative Research (PRS) (Source: http://www.prsindia.org/uploads/media/Constitution%20122nd/Brief--%20GST,%202014.pdf) <ul style="list-style-type: none"> • Highlights of the Bill • Key Issues and Analysis <ul style="list-style-type: none"> - Impact of Introducing an ideal GST Regime - Exemptions under GST - Alternatives to IGST - Comparisons of the Recommendations of Various Bodies - Comparison of the 2014 Bill with the 2011 Bill on Introduction of GST - GST: Comparison of the 2014 Bill with the Recommendations of the Select Committee, 2015 	
8.	Aravind Gayam and Vatsal Khullar, <i>Issues for Consideration: The Goods and Services Tax Bills, 2017</i> , Pre Legislative Brief, by Pre Legislative Research (PRS), 2017	
9.	<i>Background Material on GST Act and Draft Rules, 2017</i> (Excerpt), The Constitution (One Hundred and First Amendment) Act, 2016 <ul style="list-style-type: none"> • Presidents Recommendations under Article 117 of The Constitution of India • Financial Memorandum • Memorandum Regarding Delegated Legislation 	
10.	<i>The Taxation Laws (Amendment) Bill, 2017</i>	
Acts w.r.t GST		
1.	The Union Territory Goods and Service Tax Act, 2017	
2.	The Constitution (One Hundred and First Amendment) Act, 2016	
3.	The Integrated Goods and Services Tax Act, 2017	
4.	The Goods and Services Tax (Compensation to States) Act, 2017	
Administering GST		
1.	V.S. Datey, <i>GST Ready Reckoner</i> , Taxmann’s Pub., Fourth Ed., 2017 (Excerpt) <ul style="list-style-type: none"> • Place of Supply of Goods or Services or both within India • Place of Supply in Case of Export or Import of Goods or Services or both • Exports and Imports and SEZ Supplies • Time of Supply of Goods and Services • Offences and Penalties • First Appeal and Revision in GST 	

	<ul style="list-style-type: none"> • Appeal before Appellate Tribunal • Appeals before Supreme Court and High Court • Prosecution and Compounding • Provisions Relating to evidence 	
2.	<p><i>Background Material on GST Act and Draft Rules, 2017</i> (Excerpt),</p> <ul style="list-style-type: none"> • Inspection, Search, Seizure and Arrest • Demands and Recovery 	
Articles		
1.	<p>Naseema P.K, <i>History, Constitutional Framework, and Evolution of Indian Tax System and Goods and Services Tax – A Study</i>, Bharati Law Review, Oct-Dec, 2016, available at: Manupatra</p> <ul style="list-style-type: none"> • Abstract • Introduction • Tax- Meaning and Implication • History, Constitutional Framework, and Evolution of Indian Tax System • Reforms Carried Out – A Description • Conclusion 	
2.	<p>Girish Garg, <i>Basic Concepts and Features of Goods and Service Tax in India</i>, IJSRM, Vol2, Issue2, Pp. 542-549, 2014</p> <ul style="list-style-type: none"> • History of Taxation • Major Milestones in Indirect Tax Reform • Introduction of GST • Objectives of GST • Challenges • Opportunities • Justification of GST • Dual GST • Salient Features of GST Model • Benefits of GST • Indirect Taxes Included under GST • Applicability of CGST and SGST • Impact of Goods and Services Tax 	
3.	<p><i>Goods and Services Tax – An Overview</i>, by Central Board of Excise & Customs, 2017</p> <ul style="list-style-type: none"> • Benefits • Salient Features of GST • GST Council • Minimal Interface • Input Tax Credit • Refund • Demands • Alternate Dispute Resolution mechanism – Advance Rulings • Other Provisions of GST • IT Preparedness 	

4.	Lourdunathan F and Xavier P, <i>A Study on Implementation of Goods and Services Tax (GST) in India: Prospectus and Challenges</i> , IJAR; 3(1): 626-629, 2017	
5.	Raj Kumar, <i>Comparison Between Goods and Services Tax and Current Taxation System – A Brief Study</i> , IJAPRR, Vol. III, Issue IV, P.N.09-16, 2016	
6.	Nilanjan Ghosh and Urvana Menon, <i>Does GST Imply “Green” and “Sustainable” Tax?</i> , WWF India, July 2017	
7.	<p>Referencer on Goods and Services Tax, by ICSI, 2015 (Excerpts)</p> <ul style="list-style-type: none"> • What is GST (Ch.2) • Need for GST (Ch. 3) • Overview of Current Taxes & Issues Connected (Ch. 4) • GST in other Countries <ul style="list-style-type: none"> - Australian Model - Canadian Model - Kelkar Shah Model - Bagchi-Poddar Model • GST Model in India <p>Constitutional Provisions with respect to GST Law in India</p>	
8.	Sanjoy Roy, <i>Transition to Goods and Services Tax (GST) Regime: Rationale and Impasse</i> , The NEHU Journal, Vol XIV, No.1, pp. 51-67, 2016	
9.	Dr. Alka Agrawal and Mr. Anuj Aggrawal, <i>GST in India: Necessity vs. Feasibility</i>	
10.	<p>M. Govind Rao, <i>Goods and Services Tax: A Gorilla, Chimpanzee or a Genus like ‘Primates’?</i> EPW, Vol.46, No.7, pp. 43-48, 2011</p> <ul style="list-style-type: none"> • Bullock Cart Stuck in the Mud • GST: A Contagious Fiscal Phenomenon • Need to Customize GST • Global Experience as a Guide • Rate Structure • The Way Forward 	
11.	<p>One Economic India: For Goods and in the Eyes of the Constitution Source: http://indiabudget.nic.in/es2016-17/echap11.pdf</p>	
12.	<p>Amol Agrawal, <i>India’s Goods and Service Tax – A Primer</i>, STCI</p> <ul style="list-style-type: none"> • Understanding Taxation System in India • Why GST when we have VAT? • GST Design in India • Impact of GST on Economy – International experience • Impact of GST on Indian Economy • Conclusions 	

13.	<i>Identification and Resolution of Potential Disputes in Post- Goods and Service Tax (GST) Regime- Alternative Dispute Resolution Mechanisms,</i> Submitted to NACEN Faridabad, 2015, during Phase IV module (Group II) for IRS officers	
14.	Raghavan Ramabadrn, Krithika Jaganathan & Rahul Jain, <i>Authority for Advance Rulings under GST</i> (Source: http://www.lakshmisri.com/News-and-Publications/Publications/Articles/Tax/authority-for-advance-rulings-under-gst) <ul style="list-style-type: none"> • A Brief • Advance Rulings – Scope and Procedure • Processing of Applications before the AAR • Time-Limits • Appeal Mechanism in Respect of Advance Rulings • Binding Nature of the Advance Rulings 	
15.	Surajit Das, <i>Some Concerns Regarding the Goods and Services Tax,</i> Retrieved from: Economic and Political Weekly	
16.	Dr. G. Gokul Kishore, <i>GST - Old order changeth yielding place to new</i> (Source: http://www.lakshmisri.com/News-and-Publications/Publications/Articles/Tax/gst-old-order-changeth-yielding-place-to-new) <ul style="list-style-type: none"> • GST – A great leveler • Credits – Will it be seamless flow? • Valuation Rules – Will they measure up? • Excise classification to GST classification • Compliances galore • Welcome GST 	