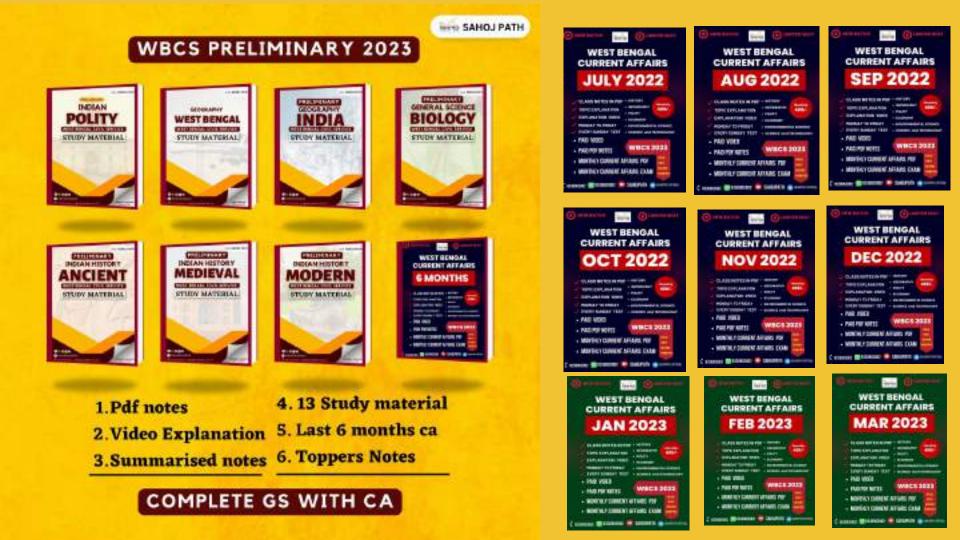




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GST

- 1. The Goods and Services Tax (GST) was first implemented in France 1954.
- 2. India's GST is based on the Canadian model of dual GST. Till now only canada only has dual GST model. But India also started to use Dual GST.
- 3. GST in India was made on the recommendation of Vijay Kelkar Committee 2003.
- 4. In India GST first proposed in 2000.
- 5. GST in India was implemented on July 1, 2017.
- 6. The first state which implemented the GST was Assam.
- 7. GST has been implemented under Article 279 of the Indian constitution.

Video link : <u>https://www.youtube.com/live/ltwasF-MN0o?feature=share</u>

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8. GST has been implemented by the 101st Constitution Amendment Act, 2016.

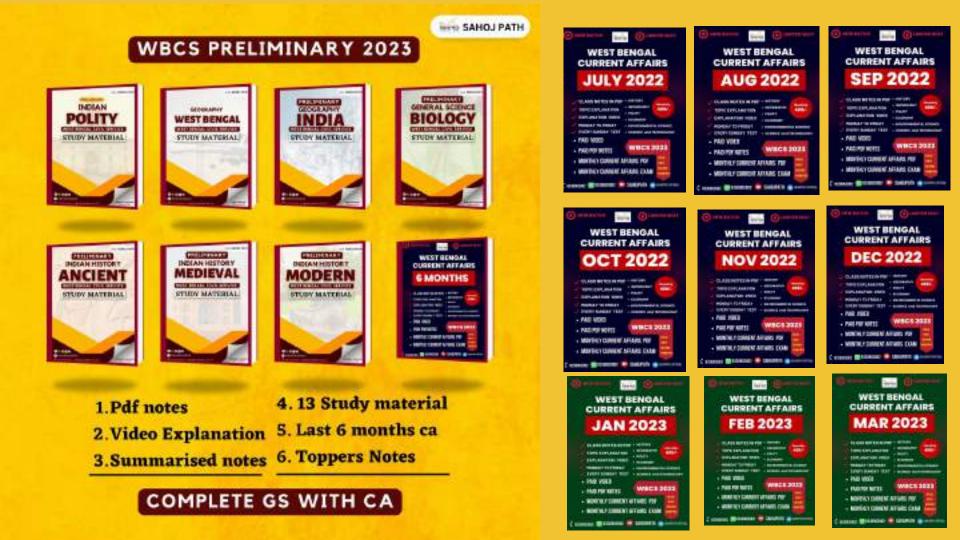
9. The GST was the 122nd constitutional amendment bill to be introduced in the Parliament of India.

10. GST has been implemented by the 101st Constitution Amendment Act, 2016.
11. GST Council was formed by the President of India in September 2016.
12. HQ of GST council in New Delhi.
13. IGST , SGST , CGST

14. GST is a destination based taxed on consumption on Goods and Services that replaces indirect taxes.

Video link : <u>https://www.youtube.com/live/ltwasF-MN0o?feature=share</u>

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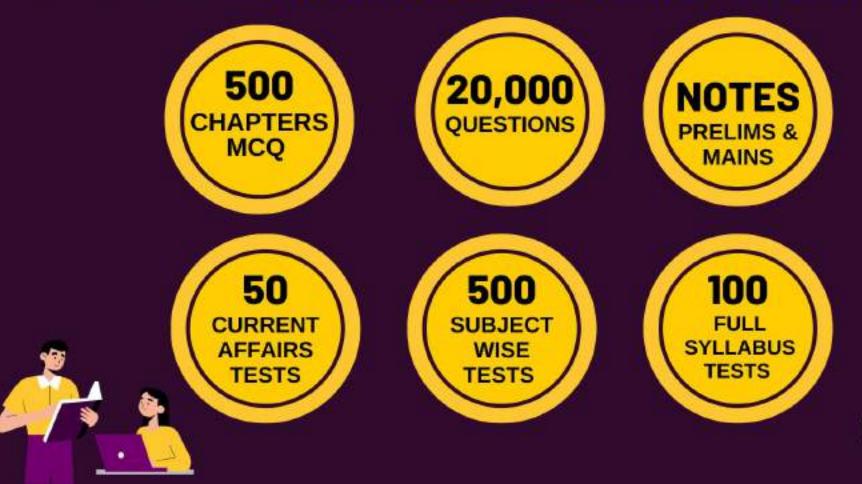






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SAMPLE OF DAILY RUTIN

DAY	ENGLISH	CURRENT	SUBJECT	TEST
02.01.2023	 One word substitution : Adioms / Phrases : Vocabulary : English : PYQ from WBCS Preliminary 	First 3 days of sep	POLITY INDIAN ECONOMY	20 MCQ + 5 CA MCQ
03.01.2023	One word substitution : Idioms / Phrases : Vocabulary : English : PYQ from WBCS Preliminary	First 6 days of sep	• HISTORY • GEOGRAPHY	20 MCQ + 5 CA MCQ MATHS
94.01.2023	One word substitution : Idioms / Phrases : Vocabulary : English : PYQ from WBCS Preliminary	First 9 days of sep	POLITY INDIAN ECONOMY	20 MCQ + 5 CA MCQ
6.01.2023	REVISION DAY	REVISION DAY	REVISION DAY	20 MCQ + 5 CA MCQ
Continue	Continue	Continue	Continue	Continue
D. 01.2023	One word substitution : Idioms / Phrases : Vocabulary : English : PYQ from WBCS Preliminary		HISTORYGEOGRAPHY	20 MCQ + 5 CA MCQ MATHS





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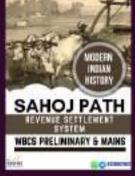
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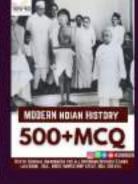
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