

Simplified Rule: Table 1 and Table 2 (from IRS Publication 721)

Table 1 for Line 3 Above

IF your age on your annuity starting date was . . .	AND your annuity starting date was—	
	before November 19, 1996, THEN enter on line 3 . . .	after November 18, 1996, THEN enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or over	120	160

Table 2 for Line 3 Above

IF the annuitants' combined ages on your annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or over	210

Amount Of Service Tax

Dr. H.C. Mehrotra, Prof. V.P. Agarwal

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Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure And Arrest 20 The Integrated Goods and Service Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions and Transitional Provisions 26 Penalties *NEP Goods And Services Tax (GST) B. Com. 5th Sem* CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2024-09-29 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties **Student's Handbook on Indirect Taxes** Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus Coverage of Service Tax Central Excise Customs VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act 2014 highlighted Recent Circulars Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self Examination Questions at the end of each Chapter Short Revision Notes for Quick Revision at the end of each Chapter Goods And Services Tax And Custom Duty GST by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta CA Anoop Modi, CA Mahesh Gupta ,CA Nikhil Gupta,2020-07-03 Goods and Services Tax GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 The Integrated Goods and Services Tax Act 20 Refunds 21 Anti Profiteering Measure 22 Avoidance of Dual Control 23 Demand and Recovery 24 Miscellaneous Provisions of Transitional Provisions Appendix True False and Fill in the Blanks Type Questions Custom Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution

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2017 for a couple of years This could lead to CST continuing to be non-vatable even under GST regime and an add-on to costs incurred by the dealers In this book we have covered important concepts case laws and possible dispute areas along with resolution The movement of goods on stock transfer basis subsequent sale in course of import and export are a few of the important areas where tax planning and savings are possible The student who wishes to understand sales tax law could use this as a ready reference This book contains practical tips for common issues faced by practitioners in this area as well The probable impact of GST laws on concepts discussed is touched on in most chapters

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Goods and Services Tax (G.S.T.) & Customs Duty Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2020-07-01 About the G S T Goods and Services Tax Customs Duty Book The law stated in this book is as amended up to June 2020 Most authentic up to date and comprehensive textbook on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated and a chapter on Payment and Refund of Tax with TDS and TCS has been completely rewritten At the end of each chapter large number of MCQ and Short Questions Over 300 in number with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in a lucid style The questions asked in recent university examinations have been incorporated in the book Every chapter contains a complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans

Compendium of GST Cases with Summary Sanjiv Agarwal, Neha Somani, 2021-09-30 About the Book You have in your hands the sixth edition of the bi annual publication on judicial pronouncements on GST laws comprising of analysis of select cases along with the full text of judgments arranged chronologically and alphabetically The book is structured into three major parts viz General Constitutional matters Central State GST and Integrated GST including Compensation Cess and further divided into 22 chapters This edition covers select cases from various High Courts and Supreme Court reported from July 2020 Dec 2020 Pronouncements of Advance Ruling Authority AAR Appellate Advance Ruling Authority AAAR and National Antiprofitteering Authority NAA may be referred to in respective separate books

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