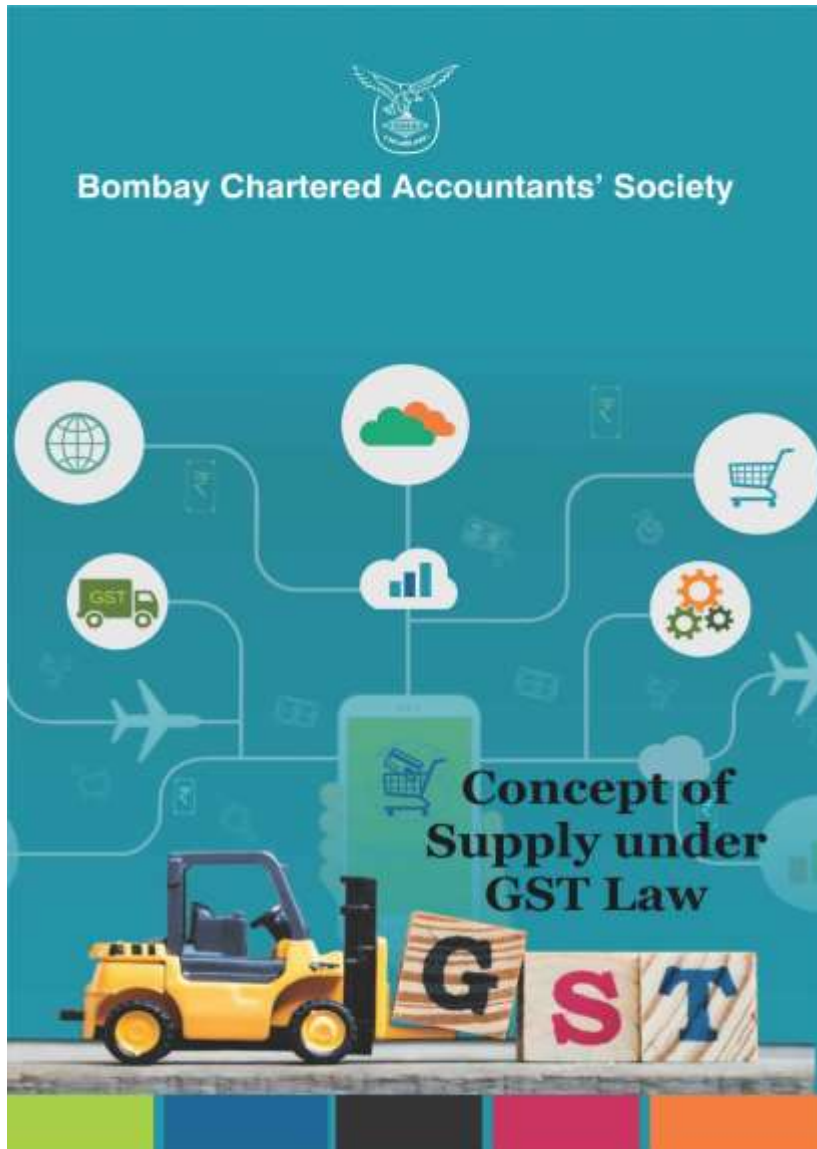


## BCAS KNOWLEDGE RESOURCE UPDATE



Title	<b>Concept of Supply under GST Law</b>
Features	GST, the landmark indirect tax reform, implemented w.e.f. 1st July, 2017 consolidated a plethora of taxes and subsumed a series of taxes into a dual tax. The fulcrum of any tax law is the charging event. While the GST law consolidates various charging events like manufacture, sale, deemed sale, service, etc., into a single charging event named 'supply', the term 'supply' itself is nebulous and not precisely interpreted. From an accountants' perspective, many questions emerge – is supply equivalent to receipts? Is it equivalent to income? Will it also include cases where there is reduction in expenditure? Will the traditionally understood prerequisites of transaction driven tax like duality of persons, consideration and an agreement between the persons play the same dominant role in the new regime or will the term 'supply' be equated with activity divorcing itself from such generally understood prerequisites? What

	<p>would be the paradigms of such deeming fiction? Does a head office render a service to a branch or is it the other way round?</p> <p>To elucidate the above issues in depth, BCAS has come out with a publication on the crucial topic of "Supply".</p>
Author	<p><b>CA Ishaan Patkar</b></p>
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<b>Who can benefit:</b>	Chartered Accountants, Auditors and Trade & Industry Professionals
<b>Format:</b>	Soft Bound Book

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