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INTRODUCTION 1.1 The introduction of the Goods and Services Tax (GST) in India brought about a significant transformation in the system of indirect taxation. A paradigm shift in relation to supply of goods was moving from an origin-based to a destination-based taxation system. Under the erstwhile regime, when the goods were supplied from one State to another, Central Sales Tax was collected and retained by the State from where the movement of goods originated. Under the GST regime, Integrated Goods and Services Tax (IGST) is collected and allocated to the State to where the goods are destined.

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