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Sant Hari Dass College of Higher Education  
Bani Camp, Najafgarh, New Delhi-110043



Read to Lead



# Information Systems Management



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Dr. Jai Bhagwan  
Aarti Madan Budhiraja  
Pooja Kumari Singh



**Information Systems Management**

- Dr. Jai Bhagwan  
- Aarti Madan Budhiraja  
- Pooja Kumari Singh

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"Dedicated to  
my Mother – Lt. Smt. Birmati Devi



Her words of inspiration always guide me"

**- Dr. Jai Bhagwan**

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to  
my Mother in Heaven"

**- Aarti Madan Budhiraja**

"Dedicated  
to  
my Parents"

**- Pooja Kumari Singh**

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## Syllabus

Course Code: BBA 305

### Information System Management

#### Unit I

**Introduction to ISM:** Definition, Purpose, Objectives, and Role of ISM in Business Organisation, pre-requisites for Effective ISM, Components of ISM, ISM Applications in Business.

**Information in Decision Making:** Meaning and Importance, Sources and Types of Information, Information Requirements with Particular Reference to Management Levels, Relevance of Information in Decision Making. **(10 Hours)**

#### Unit II

**Introduction to Database Systems:** File System *Versus* DBMS, Structure of a DBMS, People who Deal with Database, Introduction to Data Models, Concept of Normalisation, Introduction to Entity Relationship Model, Overview of Database Design, Entities, Attributes and Relationships, Introduction to Relational Model, Integrity Constraints, Querying Relational Data Using SQL: DDL and DML Commands, Aggregate Functions. **(12 Hours)**

#### Unit III

**Cost Benefit Analysis:** Quantitative and Qualitative Aspects, Assessing Information Needs of the Organisation.

**System Development:** Concept of System, Types of Systems Open, Closed, Deterministic, Probabilistic, etc., System Approaches - System Development Life Cycle (SDLC), Prototyping, End User Development, Waterfall and Spiral Method, System Analysis, Design and Implementation. **(12 Hours)**

#### Unit IV

**Types of Information Systems:** Transaction Processing System, Expert System, Decision Support System, Executive Information System and Knowledge Management System. Recent Developments in the Field of Information Technology, Impact of IT on Organisation. **(08 Hours)**

## Contents

### Unit-I: Introduction to ISM

<b>1.1. Information System Management (ISM)/Management Information System (MIS)</b>	<b>11</b>
1.1.1. Introduction	11
1.1.2. Definition	12
1.1.3. Characteristics of MIS	13
1.1.4. Purpose of ISM	15
1.1.5. Objectives of ISM	15
1.1.6. Role of ISM in Business Organisation	16
1.1.7. Functions of ISM	17
1.1.8. Pre-Requisites for Effective ISM	17
1.1.9. Components of ISM	18
1.1.10. Advantages of ISM	19
1.1.11. Disadvantages of ISM	19
1.1.12. ISM Application in Business	20
<b>1.2. Information in Decision Making</b>	<b>21</b>
1.2.1. Meaning	21
1.2.2. Need for Information	22
1.2.3. Decision-Making	22
1.2.4. Importance of Information in Decision Making	24
1.2.5. Sources of Information	25
1.2.6. Characteristics/Attributes of Information	26
1.2.7. Types of Information	27
1.2.7.1. Classification by Characteristics	27
1.2.7.2. Classification by Application	27
1.2.7.3. Classification by Management Hierarchy	28
1.2.8. Information Requirements with Particular Reference to Management Levels	29
1.2.9. Relevance of Information in Decision Making	31
1.2.10. Decision Support System (DSS)	32
1.2.10.1. Characteristics of Decision Support System	32
1.2.10.2. Components of Decision Support System	33
1.2.10.3. Classification of DSS	34
1.2.10.4. Advantages of DSS	35
1.2.10.5. Disadvantages of DSS	35
<b>1.3. Exercise</b>	<b>36</b>

### Unit-II: Introduction to Database Systems

<b>2.1. Database Systems</b>	<b>37</b>
2.1.1. Introduction	37
2.1.2. Database	38
2.1.3. DBMS Concepts	38
2.1.4. Characteristics of a DBMS	39
2.1.5. Objective of DBMS	40
2.1.6. Organisation of DBMS	40
2.1.7. Structure /Architecture of DBMS System	42

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4.4.1.1.	Characteristics of MIS	143
4.4.1.2.	Functions of MIS	144
4.4.1.3.	Advantages of MIS	145
4.4.1.4.	Disadvantages of MIS	145
4.4.2.	Decision Support System (DSS)	146
4.4.2.1.	Characteristics of Decision Support System	146
4.4.2.2.	Components of Decision Support System	147
4.4.2.3.	Advantages of DSS	148
4.4.2.4.	Disadvantages of DSS	149
4.4.2.5.	Applications of DSS	149
4.4.3.	Executive Information Systems (EIS)	150
4.4.3.1.	Characteristics of Executive Information System (EIS)	151
4.4.3.2.	Capabilities/Role of EIS in Organisation	152
4.4.3.3.	Advantages of EIS	152
4.4.3.4.	Disadvantages of EIS	153
4.5.	Other Systems	153
4.5.1.	Expert Systems (ES)	154
4.5.1.1.	Features of Expert System	155
4.5.1.2.	Functions of Expert System	155
4.5.1.3.	Structure of Expert System	155
4.5.1.4.	Components of Expert System	156
4.5.1.5.	Working of Expert Systems	158
4.5.1.6.	Advantages of Expert System	158
4.5.1.7.	Disadvantages of Expert System	160
4.5.1.8.	Applications of Expert System	160
4.5.2.	Knowledge Management System(KMS)	161
4.5.2.1.	Examples of Knowledge Management Systems	162
4.5.2.2.	Features of Knowledge Management System	162
4.5.2.3.	Components of Knowledge Management System	163
4.5.2.4.	Types of Knowledge Management Systems	164
4.5.2.5.	Advantages of Knowledge Management System	164
4.5.2.6.	Disadvantages of Knowledge Management System	165
4.5.2.7.	Applications of Knowledge Management in Business Organisations	166
4.6.	Information Technology(IT)	167
4.6.1.	Introduction	167
4.6.2.	Components of IT Systems	167
4.6.3.	Advantages of IT	168
4.6.4.	Disadvantages of IT	169
4.6.5.	Recent Development in the Field of IT	169
4.6.5.1.	Artificial Intelligence(AI)	169
4.6.5.2.	Machine Learning	172
4.6.5.3.	Block Chain	175
4.6.5.4.	Internet of Things(IoT)	178
4.6.5.5.	Cloud Computing	181
4.6.6.	Impact of IT on Organization	186
4.7.	Exercise	188

## UNIT 1

## Introduction to ISM

### 1.1. INFORMATION MANAGEMENT(ISM)/MANAGEMENT INFORMATION SYSTEM(MIS) SYSTEM

#### 1.1.1. Introduction

The Information Technology infrastructure in a company is provided by the Information System Management (ISM) and Management Information System (MIS). In the opinion of many individuals, there is no difference between ISM and MIS or at least these have identical functions but some differences are there.

As per definition, Information Systems Management (ISM) can be considered as designing, executing, assisting, and managing the organization's INTERNAL Information systems. The networks, computer systems, and servers (Hardware), as well as software applications (Enterprise Resource Planning, Supply Chain Management, Human Resources, etc.), are its parts.

As there are unique systems and activities in every organization on the basis of the operations of the company, it is important for the individuals to know the system through proper management to ensure the proper functioning of everything.

Management of an Information System (MIS) can be seen as the management of different information needed to support the management of the company to facilitate operational and strategic decisions depending on the information obtained. Mostly, there is information from outside of the firm or EXTERNAL sources of data such as market trends, suppliers, competitors, and sales. Thus, data is collected by the system from several sources, perform analysis and then convert into useful information for company management (Business Intelligence, Big data, Database, market trends, etc.).

MIS's prime objective is to create efficient communication internally and externally to the organization that can be implemented in the analysis and forecast of future results to have effective decision-making.

Because of the large extent of data present from various sources (i.e. Internet, Mobile devices, Internet of Things, streaming, social media, etc.) there are a



### About the Book

This book of "Goods and Services Tax" presents the concepts and practices of the Goods and Service Tax in India. This book familiarise the students with the latest provisions & implications of GST law in the country and provide an insight into practical aspects of GST as well as to equip them to become tax practitioners.

### About the Author



**Dr. Amit Gupta** is currently working as **Associate Professor** in School of Buiness Administration of **Bhagwan Parshuram Institute of Technology, Delhi**. He is having an experience of more than **21 years** in professional teaching. His key areas of teaching and research are accounting and finance. He has authored many research papers in well reputed National and International journals.



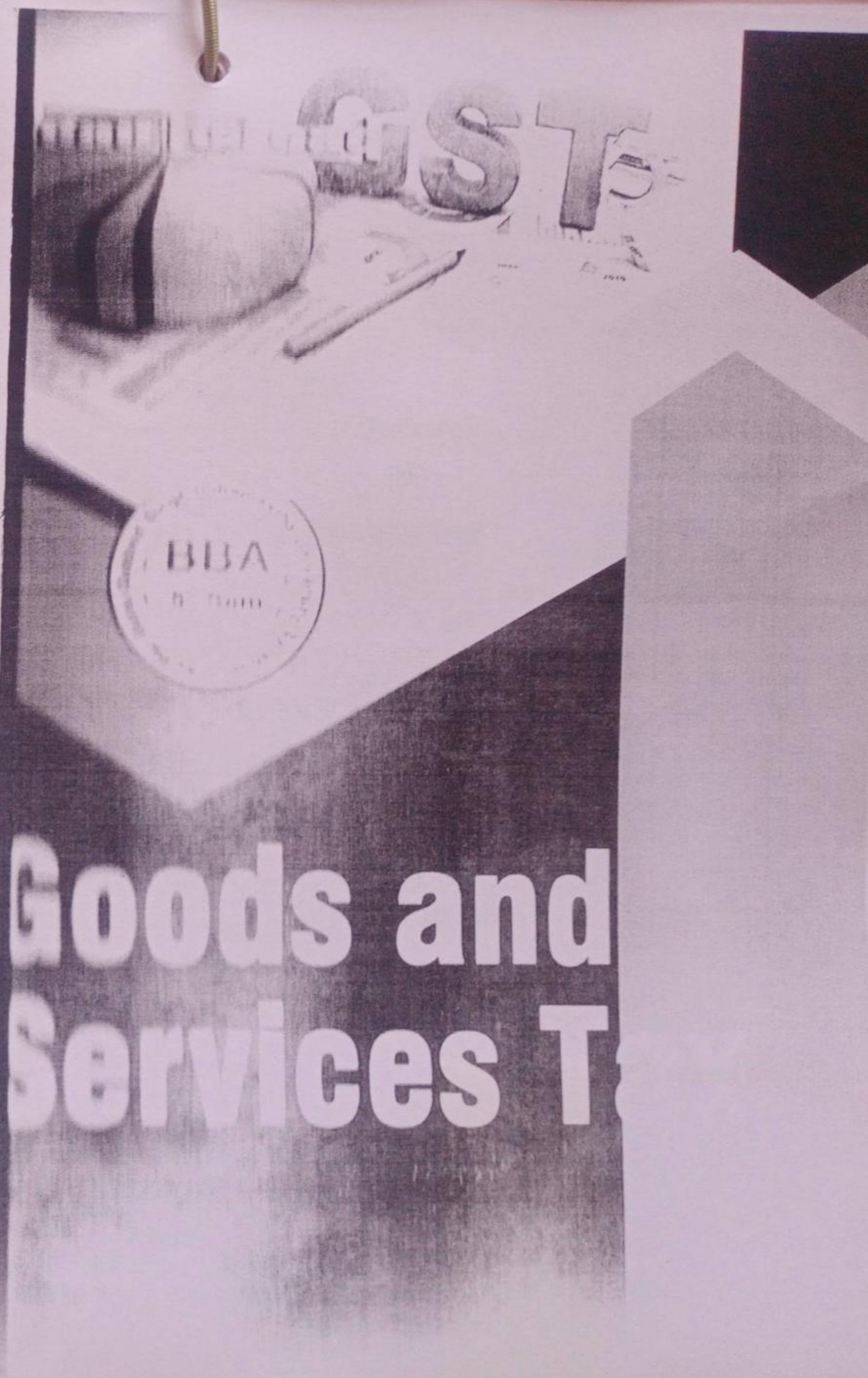
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### Guru Gobind Singh Indraprastha University, BBA 5<sup>th</sup> Semester

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“Dedicated

to

Almighty God”

*-Dr. Amit Gupta*

“Dedicated

to

my Father in Law

His words of wisdom always inspire  
and encourage me.”

*-Dr. Neelam Soni*

*Za Bhagwan*  
Principal

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## Syllabus

Course Code: BBA-301

### Goods and Services Tax

#### Unit I

**GST in India:** Constitutional Provisions of Indirect Taxes: Basic Concepts- Supply, Composite and Mixed Supplies, Services under GST, Levy and Charge of GST, Rationale for GST, GST Council, GST Network, Procedure for Registration, Person and Taxable Person, Payment of Tax. (10 Hours)

#### Unit II

**Assessment of Tax:** Tax Invoice, Credit and Debit Notes, Accounts and Records, Input Tax Credit, Place and Time of Supply, Valuation and Exemptions, Job Work. (12 Hours)

#### Unit III

**Returns and Provisions:** Steps to File Returns and their Due Dates, Tax Collection at Source, Demands and Recovery, Inspection, Search, Seizure and Arrest, Advance Ruling, Appeals and Revisions. (10 Hours)

#### Unit IV

**Other Procedures under GST:** Audit, Offences and Penalties, Refunds, Activities or Transactions which Shall be Treated as Neither Supply of Goods Nor as Supply of Services, Role of GST Practitioner. (10 Hours)

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## Contents

### Unit 1: GST in India

1.1.	Indirect Taxes	1
1.1.1.	Meaning and Definition of Indirect Taxes	1
1.1.2.	Features of Indirect Taxes	13
1.1.3.	Types of Indirect Taxes	14
1.1.4.	Advantages of Indirect Taxes	15
1.1.5.	Disadvantages of Indirect Taxes	16
1.1.6.	Constitutional Provisions of Indirect Taxes	16
1.2.	Goods & Services Tax (GST)	18
1.2.1.	Evolution of GST in India	18
1.2.2.	Meaning of Goods & Services Tax (GST)	19
1.2.3.	Features of GST	20
1.2.4.	Subsuming of Taxes under GST	21
1.2.5.	Need for GST in India	22
1.2.6.	Exclusions under GST	23
1.2.7.	Objectives of GST	23
1.2.8.	Rationale for GST	23
1.2.9.	Disadvantages of Evaluation of GST	24
1.2.10.	Rates of GST in India	25
1.2.11.	Examples on GST	27
1.2.12.	Structure of GST	30
1.2.12.1.	CGST (Central Goods and Services Tax Act, 2017)	31
1.2.12.2.	SGST (State Goods and Services Tax Act, 2017)	31
1.2.12.3.	IGST (Integrated Goods and Services Tax Act, 2017)	31
1.2.12.4.	UTGST (Union Territory Goods and Services Tax Act, 2017)	32
1.3.	Basic Concepts under GST ACT	33
1.3.1.	Goods	33
1.3.2.	Services	33
1.3.3.	Composite Supply	33
1.3.4.	Mixed Supply	33
1.3.5.	Person	33
1.3.6.	Taxable Person	34
1.3.7.	E-Commerce	34
1.3.8.	Input Tax Credit (ITC)	34
1.3.9.	Input Tax	34
1.3.10.	Output Tax	35
1.3.11.	Reverse Charge	35
1.3.12.	Works Contract	35
1.3.13.	Capital Goods	35
1.3.14.	Export of Goods	35
1.3.15.	Export of Services	35
1.3.16.	Import of Goods	35
1.3.17.	Import of Services	36
1.3.18.	Intermediary	36
1.3.19.	Supplier	36
1.3.20.	Aggregate Turnover	36
1.3.21.	Casual Taxable Person	36



1.4.5.1.	Composite Supply	41
1.4.5.2.	Mixed Supply	42
1.4.5.3.	Continuous Supply of Goods	44
1.4.5.4.	Continuous Supply of Services	44
1.4.6.	Inward Supply	45
1.4.7.	Outward Supply	45
<b>1.5.</b>	<b>Services under GST</b>	<b>45</b>
1.5.1.	"Activity" to be Treated as Supply of Service under Schedule II of CGST Act, 2017	45
1.5.2.	Exempted Services	46
<b>1.6.</b>	<b>Levy and Charge of GST</b>	<b>46</b>
1.6.1.	Taxable Event	46
1.6.2.	Charging Section in CGST Act, 2017	47
1.6.3.	Collection under CGST Act, 2017 (Section 9)	47
1.6.4.	Levy and Collection under IGST Act, 2017 (Section 5)	48
1.6.5.	Levy and Collection under UTGST Act, 2017 (Section 7)	49
<b>1.7.</b>	<b>GST Council</b>	<b>49</b>
1.7.1.	Introduction	49
1.7.2.	Structure/Constitution of GST Council	49
1.7.3.	Working of the GST Council	50
1.7.4.	Functions of the GST Council	50
1.7.5.	Importance of GST Council	50
<b>1.8.</b>	<b>GSTN (Goods and Services Tax Network)</b>	<b>50</b>
1.8.1.	Meaning of GST Network	51
1.8.2.	Features of GST Network	51
1.8.3.	Objectives of GST Network	52
1.8.4.	Organisation Structure of GST Network	52
1.8.5.	Vision and Mission of GST Network	53
1.8.6.	Functions and Powers of GST Network	54
1.8.7.	Services Rendered by GST Network	54
<b>1.9.</b>	<b>Registration under GST (Section 22 to 28)</b>	<b>55</b>
1.9.1.	Introduction	55
1.9.2.	Threshold Limit/Eligibility/Aggregate Turnover for Registration	55
1.9.3.	Persons Liable to Get Registered (Section 22)	56
1.9.4.	Persons Not Liable for Registration (Section 23)	58
1.9.5.	Types of GST Registration	58
1.9.6.	Meaning of Final Registration	59
1.9.7.	Compulsory Registration in Certain Cases (Section 24)	59
1.9.8.	Voluntary Registration	60
1.9.9.	Deemed Registration under GST (Section 26)	60
1.9.10.	<i>Suo Motu</i> Registration by the Department	60
1.9.11.	Special Provisions Relating to Casual Taxable Person and Non-Resident Taxable Person (Section 27)	61
1.9.12.	Job Worker Registration	61
1.9.13.	Special Economic Zone (SEZ) Unit Registration	61
1.9.14.	Transfer of Business and Registration	61
1.9.15.	Procedure for Registration (Section 25)	62
1.9.16.	HSN Code	64
1.9.17.	SAC	65
1.9.18.	Documents Required For Registration	65
1.9.19.	Mandatory Aadhaar Authentication for GST	65
1.9.20.	Penalty on Late GST Registration or Filing	66
1.9.21.	Annual Return	68

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Bani Camp, Najafgarh, New Delhi-110043

1.10.5.	Concept of Electronic Cash Ledger (Rule 87)	70
1.10.6.	Concept of Electronic Credit Ledger (Rule 86)	71
1.10.7.	Concept of Electronic Liability Ledger (Rule 85)	74
1.10.8.	Modes of GST Payment	74
1.10.9.	GST Payment Forms	76
1.10.10.	Interest on Delayed Payments (Section 50)	76
1.10.11.	Tax Deduction at Source (TDS) (Section 51)	77
1.10.12.	Tax Collection at Source (TCS) by an E-Commerce Operator (Section 52)	78
<b>1.11.</b>	<b>Exercise</b>	<b>79</b>

## Unit 2: Assessment of Tax

<b>2.1.</b>	<b>Invoice</b>	<b>80</b>
2.1.1.	Introduction	80
2.1.2.	Types of Invoices	80
<b>2.2.</b>	<b>Tax Invoice (Section 31)</b>	<b>80</b>
2.2.1.	Meaning of Tax Invoice	80
2.2.2.	Contents of Tax Invoice (Rule 46)	81
2.2.3.	Invoice-Cum-Bill of Supply (Rule 46A)	82
2.2.4.	Time Limit for Issuing Tax Invoice (Rule 47)	82
2.2.5.	Manner of Issue of Invoice (Rule 48)	82
2.2.6.	E-Invoicing	83
<b>2.3.</b>	<b>Credit Note</b>	<b>84</b>
2.3.1.	Concept of Credit Note	84
2.3.2.	Time Limit of Issuing Credit Note [Section 34(2)]	84
<b>2.4.</b>	<b>Debit Note</b>	<b>85</b>
2.4.1.	Concept of Debit Note	85
2.4.2.	Time Limit of Issuing Debit Note	85
2.4.3.	Difference between Debit and Credit Note	85
2.4.4.	Contents of Debit and Credit Note [Rule 53 (1A)]	86
<b>2.5.</b>	<b>Account and Records</b>	<b>86</b>
2.5.1.	Accounts and Other Records (Section 35)	86
2.5.2.	Manner of Maintenance of Accounts	87
2.5.3.	Period for Retention of Relevant Records (Section 36)	90
<b>2.6.</b>	<b>Input Tax Credit (ITC)</b>	<b>91</b>
2.6.1.	Meaning of Input Tax Credit	91
2.6.2.	Meaning of Utilization of Input Tax Credit	91
2.6.3.	Eligibility and Conditions to Avail Input Tax Credit under GST (Section 16)	93
2.6.4.	Time Limit for Availing of Input Tax Credit [Section 16(4)]	94
2.6.5.	Documents to be Claimed for ITC	95
2.6.6.	Determination of Input Tax Credit in Respect of Capital Goods	95
2.6.7.	ITC not Allowed in Respect of Tax Component of Capital Goods if Depreciation Claimed on under Income Tax Act [Section 16(3)]	97
2.6.8.	ITC on Job Work	97
2.6.9.	Reversal of ITC in Case of Capital Goods	97
2.6.10.	Transfer of Input Tax Credit	98
2.6.11.	Apportionment of ITC (Section 17)	98
2.6.12.	Block Credits or Supply not Eligible for ITC [Section 17(5)]	101
2.6.13.	ITC in Special Circumstances (Section 18)	103
2.6.14.	Input Service Distributor (ISD) (Section 20)	104
2.6.15.	Manner of Recovery of Credit Distributed in Excess (Section 21)	108
2.6.16.	Computation of GST	109
2.6.17.	Reversal and Re-claim of ITC	110



2.7.5.	Difference between Interstate and Intrastate Supplies	122
2.7.6.	Importance of Place of Supply	122
2.7.7.	Determination of POS (Place of Supply)	122
2.7.8.	POS (Place of Supply) of Goods (Section 10 and 11)	123
2.7.9.	POS of Goods other than Goods Imported into, or Exported from India (Section 10 of IGST Act)	124
2.7.10.	POS of Goods Imported into, or Exported from India (Section 11 of IGST)	126
2.7.11.	POS (Place of Supply) of Services (Section 12 and 13)	126
2.7.12.	POS of Services Where Location of Supplier and Recipient is in India (Section 12 of IGST Act)	127
2.7.13.	POS of Services Where Location of Supplier and Recipient is Outside India (Cross Border Supplies) (Section 13 of IGST Act)	132
2.7.14.	Supplies in Territorial Waters (Section 9)	135
2.7.15.	Zero Rated Supply (Section 16)	135
2.8.	<b>Time of Supply (TOS)</b>	137
2.8.1.	Introduction	137
2.8.2.	Meaning of Goods and Services	138
2.8.3.	Time of Supply of Goods	138
2.8.4.	Time of Supply of Services	139
2.8.5.	TOS under Reverse Charge Mechanism	141
2.8.6.	Invoicing Provisions	144
2.8.7.	Provisions Related with Changes in GST Rate (Section 14)	145
2.8.8.	Other Provisions	146
2.8.9.	Time of Supply for Goods (Forward Mechanism)	150
2.8.10.	Time of Supply for Goods (Reverse Mechanism)	150
2.8.11.	Time of Supply for Services and Advance Payment (Forward Mechanism)	151
2.9.	<b>Valuation or Value of Supply</b>	153
2.9.1.	Meaning of Value of Supply	153
2.9.2.	Provisions Related with Determination of Value of Supply of Goods and Services	155
2.9.3.	Transaction Value [Section 15(1)]	155
2.9.4.	Items includes in Transaction Value [Section 15(2)]	156
2.9.5.	Discount Before or at or After the Time of Supply [Section 15(3)]	157
2.9.6.	Residual [Section 15(4)]	158
2.9.7.	Value of Supply Notified by Government [Section 15(5)]	158
2.9.8.	Determination of GST Liability	158
2.9.9.	Valuation Rules	164
2.9.9.1.	Rule 27 (Value of Supply of Goods or Services where the Consideration is not wholly in Money)	164
2.9.9.2.	Rule 28 (Value of Supply of Goods or Services or both between Distinct or Related Persons, other than through an Agent)	165
2.9.9.3.	Rule 29 (Value of Supply of Goods made or Received through an Agent)	165
2.9.9.4.	Rule 30 and 31 (Methods of Valuation)	166
2.9.9.5.	Rule 31A (Value of Supply in Case of Lottery, Betting, Gambling and Horse Racing)	167
2.9.9.6.	Rule 32 (Determination of Value in Respect of Certain Supplies)	167
2.9.9.7.	Rule 33 (Value of Supply of Services in Case of Pure Agent)	171
2.9.9.8.	Rule 34 (Rate of Exchange of Currency other than Indian Rupees for Determination of Value)	172
2.9.9.9.	Rule 35 (Value Inclusive of All Taxes)	172
2.10.	<b>Exemption from GST</b>	173
2.10.1.	Exemption from Tax	173
2.10.2.	Exemption from Tax	173

Sant Han Dass College of Higher Education  
Camp, Najafgarh, Delhi-110043

### Unit 3: Returns and Provisions

3.1.	<b>Return (Section 37 TO 48)</b>	
3.1.1.	Meaning and Definition of Return	
3.1.2.	Purpose of GST Return	
3.1.3.	Importance of GST Return	
3.1.4.	Different Types of GST Returns	
3.1.5.	Steps to File Return	
3.1.6.	Due Dates of Filing Return	
3.1.7.	Interest on Late Payment of GST	
3.1.8.	Late Fees for Filing Belated GST Returns	
3.1.9.	Return for Outward Supplies – GSTR 1 (Section 37)	
3.1.10.	Return for Inward Supplies- GSTR 2 (Section 38)	
3.1.11.	Annual Return – GSTR-9 (Section 44)	
3.1.12.	Final Return – GSTR-10 (Section 45)	
3.1.13.	Goods & Services Tax Practitioners (Section 48)	
3.2.	<b>Tax Collection at Source (TDS) (Section 52)</b>	
3.3.	<b>Demands and Recovery</b>	
3.3.1.	Meaning of Demand and Recovery under GST	
3.3.2.	Determination of Tax Not Paid or Short Paid or Erroneously Refunded or Input Tax Credit Wrongly Availed or Utilised for Any Reason Other than Fraud or Any Willful-Misstatement or Suppression of Facts (Section 73)	
3.3.3.	Determination of Tax Shortly Paid, or Not Paid or Refunded Erroneously and Input Tax Credit has been Availed by the Means of Fraud, Will-Full Misstatement or Suppression of Facts (Section 74)	204
3.3.4.	General Provisions regarding Determination of Tax (Section 75)	205
3.3.5.	Tax Collected but not Paid to the Government (Section 76)	205
3.3.6.	Tax Wrongfully Collected and Paid to Central or State Government (Section 77)	206
3.3.7.	Initiation of Recovery Proceedings (Section 78)	206
3.3.8.	Recovery of Tax (Section 79)	206
3.3.9.	Payment of Tax and Other Amount in Instalments (Section 80)	208
3.3.10.	When Transfer of Property is Considered to be Void (Section 81)	209
3.3.11.	Tax to be First Charge on Property (Section 82)	209
3.3.12.	Provisional Attachment to Protect Revenue in Certain Cases (Section 83)	209
3.3.13.	Continuation and Validation of Certain Recovery Proceedings (Section 84)	209
3.4.	<b>Inspection, Search, Seizure and Arrest</b>	
3.4.1.	Inspection under GST	210
3.4.2.	Search and Seizure under GST	211
3.4.3.	Arrest under GST	213
3.5.	<b>Advance Ruling</b>	
3.5.1.	Meaning of Advance Ruling	214
3.5.2.	Definitions (Section 95)	215
3.5.3.	Authority for Advance Ruling (AAR) (Section 96)	215
3.5.4.	Application for Advance Ruling (Section 97)	215
3.5.5.	Procedure on Receipt of Application (Section 98)	215
3.5.6.	Appellate Authority for Advance Ruling (AAAR) (Section 99)	216
3.5.7.	Appeal to Appellate Authority (Section 100) and Orders of Appellate Authority (Section 101)	216
3.5.8.	National Appellate Authority for Advance Ruling (Section 101A)	217
3.5.9.	Appeal to the National Appellate Authority (Section 101B) & Order of the National Appellate Authority (Section 101C)	217



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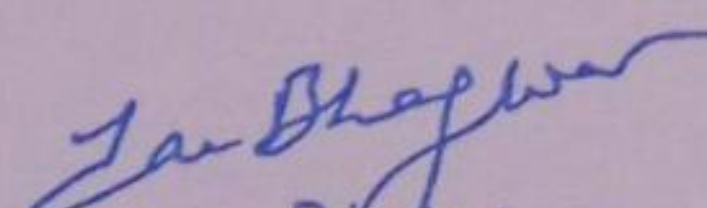
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# **Indian Ideational Rhythms in Universal Culture**

Dr. Kavya Dube  
Dr. Sunil Kumar Trivedi

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8.	Pupil-Teacher Ratio on Character Building of Children in Government Primary Schools in Uttar Pradesh	51
	SEEMA MISHRA and DR. BHUVANESHWAR SINGH MASTANAYA	
9.	Indian Cultural Heritage in NEP 2020	58
	SHIVENDRA SINGH	
10.	Imbibing Culture Through Place-Based Pedagogy: A Study of NEP 2020 in Relation to the Use of Pedagogy in Classrooms	64
	SONA DIXIT, SHIVANSH KULSHRESTHA AND RAJAT MITTAL	
11.	Sustainability of Ideas: Exploring the Nutritional Benefits and Health Implications of Sprouted Gram Flour	72
	SONAM GUPTA	
12.	Indian Cultural Heritage in NEP 2020	82
	VARTIKA RAJPUT	
13.	Is India Losing Its National Unity	89
	DR. MEGHNA	
14.	Inculcating Ideas of Creativity and Innovation in Education	93
	DR. MADHU SHRIVASTAVA	
15.	Indian Cultural Heritage in NEP-2020	101
	KAPIL SHARMA	
16.	Unity in Diversity in India	105
	DR. YUDHISTER	
17.	Cultivating a Culture of Well-being: The Implications of सर्वे भवन्तु सुखिनः सर्वे सन्तु निरामयाः on Society	112
	SHRAVAN KUMAR KUSHWAHA and MEENAKSHI YADAV	
18.	शिक्षण अभिक्षमता के द्वारा विद्यार्थियों में सामाजिक एवं नैतिक मूल्यों का विकास करना	122
	अनुराग एवं डॉ. बाबू लाल तिवारी	



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