



## GST Bhawan in Haryana

### Why in News?

Recently, the **Chairman of the [Central Board of Indirect Taxes and Customs \(CBIC\)](#), inaugurated the [Goods and Services Tax \(GST\) Bhawan](#), an official complex of Central Goods & Services Tax (CGST) at Rohtak, Haryana.**

### Key Points

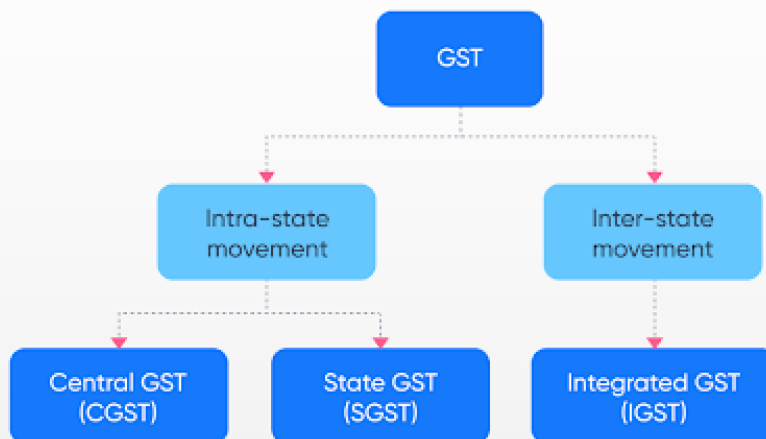
- Located at **one of the most preferred locations** in Rohtak, the project sits at **the hub of connectivity to major districts of Haryana** and has easy and quick access to facilitate GST Taxpayers.
  - The inauguration of project in Amrit Kaal **showcases the strength of New India.**
- CBIC is a **part of the Department of Revenue** under the Ministry of Finance.
  - The Central Board of Excise and Customs (CBEC) was **renamed as the CBIC in 2018 after the roll out of the GST.**
  - It **deals with the tasks of formulation of policy concerning levy and collection of Customs**, Central Excise duties, Central Goods & Services Tax and IGST, prevention of smuggling and administration of matters relating to Customs, Central Excise, Central Goods & Services Tax (CGST), Integrated GST and Narcotics to the extent under CBIC's purview.

### Goods & Services Tax (GST)

- **About:** ST is a **value-added tax system that is levied on the supply of goods and services** in India.
  - It is a **comprehensive indirect tax** that was **introduced in India on 1<sup>st</sup> July 2017**, through the **[101st Constitution Amendment Act, 2016](#)**, with the slogan of **'One Nation One Tax'**.
- **GST Council:** It is a constitutional body responsible for making recommendations on issues related to the implementation of the GST in India.
  - As per **Article 279A (1) of the amended Constitution, the GST Council was constituted by the [President](#).**
- **CGST:** Under GST, CGST is a tax levied on intrastate supplies of both goods and services by the Central Government and collected by the Central Government and contributes to its funds.
- **IGST:** It is a tax levied on all interstate supplies of goods and/or services or across two or more states/Union Territories.
- **SGST:** An equivalent amount of SGST is a tax levied on intrastate supplies of both goods and services by the particular state government where the product sold is consumed.

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## Taxes under GST



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