

Difference Between GST and VAT

GST, or Goods and Services Tax, has cast a shadow over India's indirect taxation system, which includes VAT, excise duty, and service tax. The fundamental reason for this is because taxes no longer have a cascading effect on the economy. VAT (Value Added Tax) is a state-level tax levied on the sale of goods either immediately after the sale invoice is prepared or when the products are moved for sale. there is a substantial amount of difference between GST and VAT

What is GST and How Does It Work?

The Goods and Service Tax (GST) embodies the distinctive idea of 'one nation, one tax' and is a new and much-advanced manner of taxing. This taxing method was created to address fundamental difficulties discovered under the VAT regime, such as the cascading effect tax on tax placed on a product at each phase of the transaction. The final customer, in turn, had to pay a tax on a tax that had already been paid. Although GST has replaced a number of traditional state-level taxes, VAT, or value-added tax, remains in effect for some major items and services.

The advantages of implementing GST

- Tax cascades are no longer a hindrance to the economy.
- Easy to use online procedure
- Lower compliance rates
- Different treatment for e-commerce businesses

Why is VAT being merged into GST?

The Value Added Tax (VAT) was implemented in 2005 to replace the previous "Sales Tax" system. It is an indirect tax that is levied at every stage of the supply chain and is applicable to some major products that are not taxable under the GST Act, such as gasoline, diesel, and alcohol for human consumption.

VAT was adopted to help India become a more integrated economy with a single tax rate for goods and services. However, because many indirect taxes, such as VAT, were repealed and merged with GST, the taxation structure had several flaws.

VAT's disadvantages

- Input Tax Credit (ITC) cannot be claimed for services under VAT because of the taxation system's cascading effect
- In different states, different VAT rates apply.
- Also, different states have varied VAT legislation.

Difference between GST and VAT

Parameters	GST	VAT
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Vat And Service Tax Study Manual

SJ Ball



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