

# GST Complete Guide

## Introduction to GST

GST (Goods and Services Tax) is an indirect tax introduced in India to simplify the taxation system. It replaced multiple indirect taxes such as VAT, Service Tax, Excise Duty, and others.

## Types of GST

1. CGST – Central Goods and Services Tax
2. SGST – State Goods and Services Tax
3. IGST – Integrated Goods and Services Tax
4. UGST – Union Territory GST

## Benefits of GST

- One Nation One Tax
- Reduction in cascading taxes
- Increased transparency
- Easier tax compliance
- Better business efficiency

## GST Registration

Businesses whose turnover exceeds the prescribed limit must register under GST. Registration can be done online through the GST portal.

## GST Invoice Details

A GST invoice generally includes:

- GSTIN Number
- Invoice Number
- Date
- Product Details
- Tax Amount

## GST Return Filing

GST returns are filed monthly, quarterly, or annually depending on the type of taxpayer.

## Conclusion

GST has transformed the Indian taxation system by making it more organized, transparent, and business-friendly.