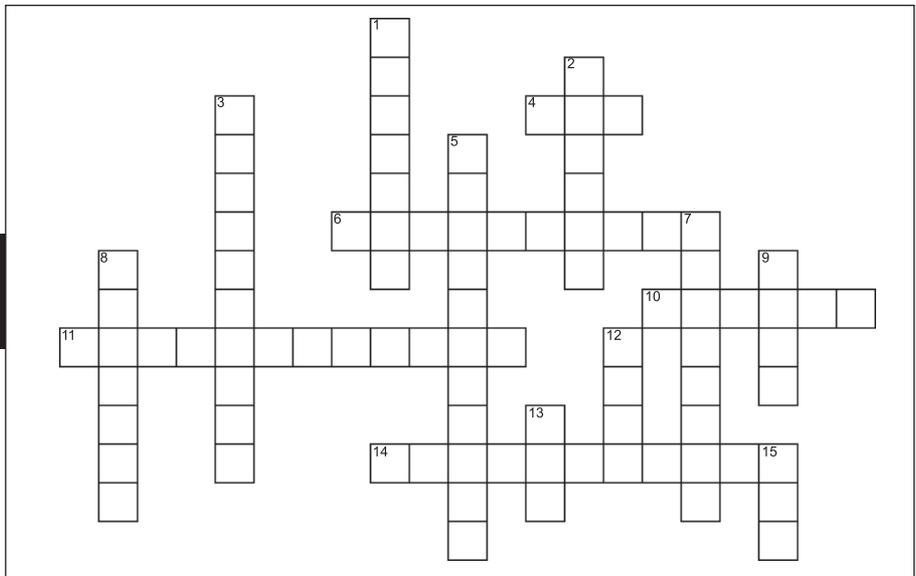
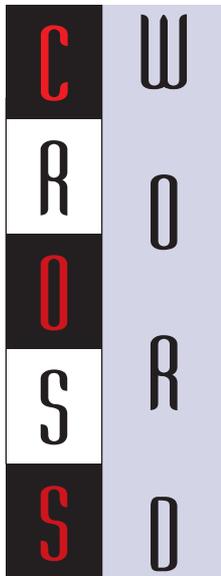


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ACROSS

4. The Model GST law provides that a taxpayer for GST purposes is one whose aggregate turnover in a financial year exceeds ₹ ____ lakh (₹5 lakh for all NorthEastern states, including Sikkim).
6. Analytical reports are based on the ____ comparison of results.
10. As per Company Law, Doctrine of ____ Management provides protection to the outsiders.
11. ____ can issue notice for enhanced demand by appeal, revision of application or other proceedings.
14. GST shall be levied on the ____ value (i.e. price actually paid or payable for supply of goods or services). MRP based valuation (as existed under excise provisions) is discontinued in the GST regime.

DOWN

1. GST is defined as any tax on supply of goods and services other than on ____ for human consumption.
2. The tax payer can seek ____, if CGST/SGST is wrongly remitted instead of IGST.
3. The Model GST Law specifies ____ property as a service.
5. Bank of International Settlement is headquartered at ____.

7. In a major acquisition move in June 2016, Software's pioneer entity Microsoft bought professional networking firm ____ to give its business a boost.
8. Section 53 deals with tax ____ collected and deposited with Central or State Government.
9. Paper ____ is the special drawing right given by the International Monetary Fund to its member countries.
12. As provided by the Model GST law, all arrests should be made as per the provisions of ____, 1973.
13. ____ will replace the multilayer tax scheme creating a unified market with a more integrated tax regime that will have CGST and SGST.
15. A measure of the difference between the interest income generated by banks or other financial institutions and the amount of interest paid out to their lenders.

NOTE: Members can claim one hour – CPE Credit – Unstructured Learning for attempting this crossword by filling the details in the self-declaration form to be submitted to your regional office annually to avail CPE hours credit for Unstructured Learning activities under the activity 'Providing Solutions to Questionnaires/puzzles available on Web/Professional Journals'. There is no need to individually send this crossword in hard copy or email.



A pun, a play on words, and a limerick walk into a Theatre. No joke.
The joke wasn't there because it was busy parking the car.

SOLUTION CROSSWORD 1 2 2

