**FAQs on Goods & Services Tax**

**1. Overview of Goods and Services Tax (GST)**

Q6. What will be the status in respect of taxation of above commodities after introduction of GST?

Ans. The existing taxation system (VAT & Central Excise) will continue in respect of the above commodities.

Q 7. What will be status of Tobacco and Tobacco products under the GST regime?

Ans. Tobacco and tobacco products would be subject to GST. In addition, the Centre would have the power to levy Central Excise duty on these products.

Q 8. What type of GST is proposed to be implemented?

Ans. It would be a dual GST with the Centre and States simultaneously levying it on a common tax base. The GST to be levied by the Centre on intra-State supply of goods and / or services would be called the Central GST (CGST) and that to be levied by the States/ Union territory would be called the State GST (SGST)/ UTGST. Similarly, Integrated GST (IGST) will be levied and administered by Centre on every inter-state supply of goods and services.

*Source:* [*http://www.cbec.gov.in/resources//htdocs-cbec/gst/new-faq-on-gst-second-*](http://www.cbec.gov.in/resources//htdocs-cbec/gst/new-faq-on-gst-second-)*edition.pdf*

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