***FAQs On Goods & Services Tax***

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

Q 26. How are the disputes going to be resolved under the GST regime?

Ans. The Constitution (one hundred and first amendment) Act, 2016 provides that the Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute-

(a) between the Government of India and one or more States; or

(b) between the Government of India and any State or States on one side and one or more other Sates on the other side; or

(c) between two or more States, arising out of the recommendations of the Council or implementation thereof.

Q 27. What are the other legislative requirements for introduction of the GST?

Ans. Suitable legislation for the levy of GST (Central GST Bill, Integrated GST Bill and State GST Bills) drawing powers from the Constitution would need to be passed by the Parliament and the State Legislatures. Unlike the Constitutional Amendment which requires 2/3rd majority, the GST Bills would need to be passed by a simple majority. Obviously, the levy of the tax can commence only after the GST law has been enacted by the Parliament and respective Legislatures.

*Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69*

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