

PREVIOUSLY IN GST SERIES...

- ✓ Comic #01 – What is GST?
- ✓ Comic #02 – GST Council
- ✓ Comic #03 – GSTN
- ✓ Comic #04 – Types of GST
- ✓ Comic #05 – Why IGST?



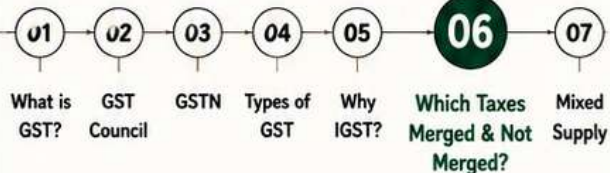
TODAY'S MISSION



Understand which taxes were merged into GST, which taxes continue separately and which goods are outside the preview of GST.

Let's Begin!

GST LEARNING JOURNEY



1

Prof. Ambika Mam, GST aaya to suna tha bahut saare taxes merge ho gaye. Kaun-kaun se?

Excellent question! Chalo tax museum ki visit karte hain.

TAX MUSEUM

2 TAXES MERGED INTO GST

CENTRAL TAXES MERGED

- Central Excise Duty*
- Service Tax
- Additional Excise Duty
- Additional Customs Duty (CVD)
- Special Additional Duty (SAD)
- Central Surcharges & Cesses (related to supply of goods / services)

STATE TAXES MERGED

- VAT / Sales Tax*
- Entry Tax / Octroi
- Luxury Tax
- Entertainment Tax (Except those levied by Local Bodies)
- Purchase Tax
- Advertisement Tax
- State Surcharges & Cesses (related to supply of goods / services)

GST

MANY TAXES
ONE NATION
ONE TAX

Earlier, one product could attract multiple taxes. GST simplified this into one integrated system.

3 TAXES NOT MERGED INTO GST

Some taxes continue separately even today. These are NOT merged into GST.

OUTSIDE GST (TAXES NOT MERGED)

- Basic Customs Duty (BCD)
- Stamp Duty
- Property Tax
- Electricity Duty
- Motor Vehicle Tax
- Toll Tax

Matlab ye taxes aaj bhi separately lagte hain?

Exactly!

4 GOODS PRESENTLY OUTSIDE GST

Certain goods are currently outside the preview of GST.

GST DOESN'T APPLY TO:

- Alcohol for Human Consumption
- Petroleum Crude
- Motor Spirit (Petrol)
- High Speed Diesel (HSD)
- Natural Gas
- Aviation Turbine Fuel (ATF)

Ye GST ke bahar kyun hain?

Constitution ne in products ke liye special treatment diya hai. Petroleum products ko future mein GST mein notify kiya ja sakta hai, lekin abhi ye GST ke scope se bahar hain.

GOLDEN RULE

Merged Taxes ≠ Goods Outside GST
Do not confuse!

TAXES	→	Merged or Not Merged
GOODS	→	Inside GST or Outside GST

KEY TAKEAWAY

- ✓ GST replaced multiple indirect taxes with a unified tax system.
- ✓ Some taxes continue separately and are not merged in GST.
- ✓ Certain goods are outside the preview of GST as per constitutional provisions.
- ✓ Understanding this concept is very important for CMA exams.

MISSION ACCOMPLISHED!

Ab samajh aaya! Sab taxes GST mein nahi aaye aur sab products par bhi GST nahi lagta.

Excellent! Ye CMA exams ka favourite conceptual topic hai.

Watch 5 Minute Video Explanation

Scan QR Code!

CMA EXAM TIP

Remember the three classifications:

1. Taxes merged into GST
2. Taxes not merged into GST
3. Goods outside GST

ICMAI