



**SHRI BHAIRAVNATH SHIKSHAN PRASARAK MANDAL'S  
ADHALRAO PATIL INSTITUTE OF MANAGEMENT AND RESEARCH**

Approved by AICTE New Delhi, Recognized by DTE Maharashtra & Affiliated to Savitribai Phule Pune University,  
NAAC Accredited

Address: At Post Landewadi (Via Manchar), Tal. Ambegaon, Dist. Pune – 410 503  
Maharashtra, India. Tel.: 02133-235105

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**315-FIN-SE-IL-INDIRECT TAXATION**

1. Which of the existing taxes are proposed to be subsumed under GST?
2. What are the Phases of GST?
3. What is the scope of composition scheme under GST? Eligibility for GST Composition
4. Scheme Benefits under GST Composition Scheme
5. What is the registration process for GST in India?