

Ans. 7 Taxes and Duties Merged under GST :-

At Central level :-

- 1) Central Excise duty :- Central Excise duty is basically imposed on manufacturing of goods in India and the collection for this duty is done by central board of excise and customs.
- 2) Service Tax :- Service Tax is a tax that is levied by the government on the services provided and it actually bears by the customers.
- 3) Additional Customs Duty :- Commonly referred to Countervailing Duty, equivalent to central excise duty which is imposed on manufacturing.

At State level :-

- 1) Value Added tax :- VAT is an indirect tax on the goods and services that are provided at state level as domestic.

2) Central Sales Tax :- CST, is levy on Sales, which is affected by Inter-State trade. CST is an indirect tax on ~~state~~ consumers.

3) Octroi & Entry Tax :- ~~Octroi~~ is a tax which is charged by local authority say, Municipality and entry tax is charged by state.

4) Purchase Tax :- Purchase tax is a tax that is imposed on the purchase of goods by the state government and it is applied to wide range of goods.