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- 2) Digest of judgments of Hon'ble Supreme Court, High Courts, Authority for Advance Rulings (AAR) and Appellate Authority for Advance Rulings (AAR)
 - a) under under CGSTAct.
 - b) relating to rate of tax under CGST.
 - c) under IGST Act and relating to rate of tax under IGST.
 - d) under GST (Compensation to States) Act and rate of Cess under GST (Compensation to States).
 - e) under SGSTActs or Rules.

<i>By</i> :- P.C. Garg (Advocate)	CA. Ritesh Garg (FCA)	CA. Puneesh Garg
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