A project report on

"A Study on Impact Of GST On Retail Traders Of Nalbari Town"

Submitted to the Department of

Commerce Nalbari Commerce

College

In partial fulfilment of the requirement for B.Com 6th Semester

Final Examination

Under the Guidance:

Mercy Engtipi

Assistant Professor

Department of Management

Nalbari Commerce College

Submitted By:

Partha Pratim Kashyap

UC-211-200-0104

Bcom 6th Semester

Batch: 2021-2022

CERTIFICATE OF ORIGINALITY

This is to certify that the Project Report titled "A Study on Impact of GST on Retail Traders of Nalbari Town" is based on original project study conducted by Partha Pratim Kashyap bearing GU Roll UC-211-200-0104 , Registration No. 21025649 a student of Nalbari Commerce College, in partial fulfilment of B.Com 6th Semester Examination under Gauhati University.

I also certify that this is his original piece of work and has been prepared under my guidance and supervision.

Engtipi
18/05/2024

Mercy Engtipi
Assistant Professor
Department of Management
Nalbari Commerce college

Declaration

I do hereby declare that this Project Report titled 'A study on Impact of GST on Retail Traders' of Nalbari town has been submitted by me for the partial fulfillment of the degree of B.Com under the guidance of Mercy Engtipi, Assistant Professor, Department of Management, Nalbari Commerce College, Nalbari.

I also hereby declare that this project report has not been submitted at any time to any other institute or university for the award of any degree or diploma.

Place : Nalbari

Date :

Name : Partha Pratim Kashyap

GU Roll no. : UC-211-200-0104

Registration Number : 21025649

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Acknowledgement

It gives me immense pleasure to acknowledge the help and guidance that I received from various people in different stages of this project. I would like to extend my sincere and heartfelt obligation towards all of them.

I take the opportunity to thank Dr. Basanta Kalita, the principal of Nalbari Commerce College, Nalbari for permitting me to undergo this course and encouraging thereby for career enhancement.

I express my sincere deep sense of gratitude to my guide Mercy Engtipi, Assistant Professor, Department of Management, Nalbari Commerce College for her valuable guidance in this endeavour. She has been a constant source of inspiration and I sincerely thank her for her suggestion and help in preparing this report.

Finally, it is my foremost duty to thank my respondents and friends who helped me to complete my survey without which this report would not have been possible.

Place : Nalbari

Date :

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GU Roll no.: UC-211-200-0104

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Preface

This project report has been prepared in partial fulfilment of B.Com 6th semester examination on the topic "A Study on impact of GST on retail traders of Nalbari town" for the award in Bachelor Degree in Commerce.

The introduction of Goods and Service Tax (GST) marks a watershed in the history of indirect tax reforms in India. GST has been implemented with a desire to have an efficient and harmonised consumption tax system in the country.

GST implementation will lead to a dynamic common market, reduction in tax evasion, improved collection efficiency. Through this project, we attempt to prevent an overview of GST regime implemented in India.

My involvement in this project has been very challenging and has provided me a platform to lever-age my potential in the most constructive way.

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