CALL FOR CHAPTERS "ASSESSMENT OF THE SUCCESS OF GST IN SOCIO-ECONOMIC AND LEGAL PERSPECTIVE"

It is a peer-reviewed book which will be published by a renowned publisher

- Submission of Abstract: 1oth September 2023
- Intimation of selected abstract. on or before 15th September 2023
- Submission of the Full chapter : 30th October 2023
- Intimation of Selected Chapters: Within 7 days of submission

The Goods and Services Tax (GST), came into force on July 1, 2017. The main goal of developing the GST was to implement "One Nation, One Tax" by combining all indirect taxes such as Central Excise Tax, VAT/Sales Tax, Service Tax, and so on, to further strengthen the economy by reducing the number of taxes. It's been more than six years since the implementation of the GST it still creates the scope of discussion to assess the success of the GST. Like other tax related laws, the GST has also undergone various changes, in the form of amendments from time to time so as to cope with the changing dynamics of the needs of society. The current legal framework has helped both the Central and State government to achieve what they aspired to. Whether the essence of fiscal federalism was followed in every aspect with the rollout of the GST, whether equitable treatment is accorded between the Centre and state and between all the states, is an issue for which many states are under stress pertaining to revenue and solely depend on the GST compensation. And lastly, one of the major comparisons that happens everyday is with regards to the issues that the society is facing post-GST regime vis-à-vis pre-GST regime.

All of this has given the editor a reason to look at and introspect into the current legal framework of the GST law from the point of view of the different people who have an interest in it.

On the completion of the 6th anniversary of GST since its implementation, I am pleased to inform you that I am inviting chapters for an edited book titled "Assessment of the Success of GST in Socio-Economic and Legal Perspective" which will aims at promoting research in the field of the GST law amongst all the stakeholders across the globe. It will serve as a scholarly platform for the readers to understand the contemporary issues in the GST law from the lens of academia.

Ms. Monica Pradyot, Assistant Professor, School of Law, UPES, Dehradun

SUGGESTED THEMES:

- GST in Agricultural Sector.
- GST in Public Health.
- Convergence of GST and Income Tax.
- GST on Social Influencer.
- GST on Online Gaming.
- GST and Economy.
- GST and Metaverse.
- GST and Fiscal Federalism.
- GST and International Law.

Note: The above sub-themes are onlyillustrative. The editor would welcome the chapters on any other topics related to interdisciplinary legal issues and concerns.

ELIGIBILITY CRITERIA: Submission is open to academicians, professionals, practitioners, research scholars, government officials, civil society organizations and individuals who have a passion for the subject, with prior registration and confirmation.

SUBMISSION DETAILS:

 Book Chapter is to be sent via an e-mail on

monica.pradyot@ddn.upes.ac.in

- Submissions made through any other mode will not be accepted.
- Author(s) are required to submit the book chapters in Microsoft word document format.
- The name of the document shall be the title of the chapter.
- The subject of the E-mail shall be "Submission for Book Chapters".
- A copy of the Book shall be sent to the authors of selected manuscript by courier that shall be chargeable.

SUBMISSION GUIDELINES:

1. Authors are requested to submit the Abstract. Following guidelines must be adhered to:-

An abstract shall be between 200-300 words, clearly summarizing the key issues, with 3-5 keywords.

- 2. Authors are requested to submit the chapter. Following guidelines must be adhered to:-
- a) Full-length chapter shall be 4000-6000 words (inclusive of footnotes).
- b) The body of the submission must be in Times New Roman, Font Size-12, and with 1.5 line spacing.
- c) The main text of the submission should be justified.
- d) The footnotes should be in Times New Roman, font size 10 with single spacing.
- e) Referencing styles: Bluebook format (21st edition)
- f) All submissions will be peer-reviewed.

•Co-authorship is allowed only up to a maximum of O2 (Two) authors.

•The authors shall be required to submit a separate title page mentioning the title of the chapter, Theme of the Chapter, author(s) name, affiliation, name of the institution, postal address, and author's contact details such as e-mail and contact number of the author designated to receive correspondence.

•The authors shall also be required to submit a declaration to the effect that the submitted work is the original and it does not violate the copyright of any person.

•The book chapter must be the original work of the author(s) and free from any grammatical and spelling errors. It must not contain any defamatory words or statements.

•The submitted book chapter will be subjected to a plagiarism check on Turnitin. Book chapter exceeding plagiarism of 20% shall be rejected in this stage. A rejection mail shall be sent to the authors in this regard.

•The book chapter submitted must not be previously published or currently under review at any other journal/conference/book and should not be submitted to any other journal/conference/book while under review with the editor.

•The final decision as to acceptance and publication of the book chapters rests with the Editorial board. NO FEE is to be paid at any stage for publication in the journal

For any queries or clarifications, please email to <u>monica.pradyot@ddn.upes.ac.in</u> or contact on the number +91 8979891802