

ABSTRACT

TAX AVOIDANCE - A JUSTIFIABLE CONCEPT?

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At a time when for indirect tax, the government has made one nation one tax by bringing in GST (Goods and Service Tax), it is time to now look at the direct tax and whether there needs to be any change brought in within this area. In this paper, we are going to deal with a limited aspect of tax avoidance and whether the concept is justifiable in the present state or needs any amendment, to best fulfil the purpose it is meant to serve.