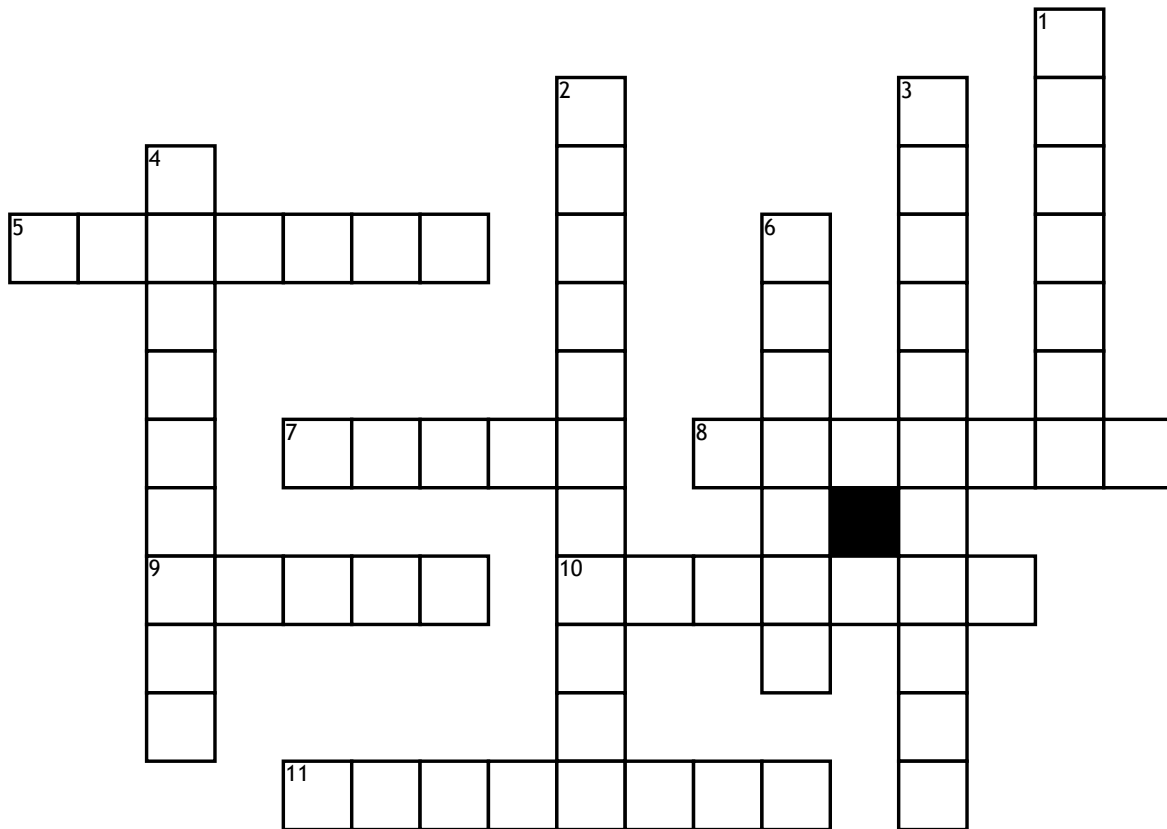


Solve the Crossword Puzzle using the clues given below:



Across

5. _____ is a transaction in which no physical goods are transferred from the seller to the buyer.
7. _____ are materials that satisfy human wants and provide utility.
8. The GSTIN is a _____ digits number.
9. _____ is the only factor considered, while calculating the Transaction value.
10. A registered person is a _____ person as well.
11. The _____ details is the 1st tab on the GSTN Dashboard.

Down

1. Existing taxpayers can _____ into the GST regime.
2. _____ Dealers are not allowed to avail Input Tax credit of GST paid to their suppliers.
3. The _____ sector is the only services sector, which may avail the Composition scheme.
4. _____ is a person, on whose behalf an agent carries on the supply or receipt of goods or services, or both.
6. DSC stands for _____ Signature Certificate.