CONTENTS

Guide to GST	PAGE I-7
DIVISION ONE	1
Central Goods and Services Tax Act, 2017	
◆ Arrangement of Sections	1.3
◆ Text of the Central Goods and Services Tax Act, 2017	1.13
◆ Central Goods and Services Tax (Removal of Difficulties) Order, 2020	1.207
◆ Appendix : Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017	1.209
♦ Validation Provisions	1.231
♦ Subject Index	1.235
DIVISION TWO	2
Integrated Goods and Services Tax Act, 2017	
 Arrangement of Sections Text of the Integrated Goods and Services Tax Act, 2017 Validation Provisions Subject Index 	2.35 2.35 2.39
DIVISION THREE	3
Union Territory Goods and Services Tax Act, 2017	
♦ Arrangement of Sections	3.3

CONTENTS		

I-6

5.215

5.231

	PAGE
◆ Text of the Union Territory Goods and Services Tax Act, 2017	3.5
♦ Validation Provisions	3.29
♦ Subject Index	3.33
DIVISION FOUR	4
Goods and Services Tax (Compensation to States) Act, 2017	
♦ Arrangement of Sections	4.3
◆ Text of the Goods and Services Tax (Compensation to States) Act, 2017	4.5
♦ Subject Index	4.19
DIVISION FIVE	5
GST Rules	
♦ Central Goods & Services Tax Rules, 2017	5.3

Integrated Goods & Services Tax Rules, 2017

Goods and Services Tax Compensation Cess Rules, 2017