

# CONTENTS

	PAGE
<i>Guide to GST</i>	I-7
<b>DIVISION ONE</b>	<b>1</b>
Central Goods and Services Tax Act, 2017	
◆ <i>Arrangement of Sections</i>	1.3
◆ <i>Text of the Central Goods and Services Tax Act, 2017</i>	1.13
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2020</i>	1.207
◆ <i>Appendix : Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017</i>	1.209
◆ <i>Validation Provisions</i>	1.231
◆ <i>Subject Index</i>	1.235
<b>DIVISION TWO</b>	<b>2</b>
Integrated Goods and Services Tax Act, 2017	
◆ <i>Arrangement of Sections</i>	2.3
◆ <i>Text of the Integrated Goods and Services Tax Act, 2017</i>	2.5
◆ <i>Validation Provisions</i>	2.35
◆ <i>Subject Index</i>	2.39
<b>DIVISION THREE</b>	<b>3</b>
Union Territory Goods and Services Tax Act, 2017	
◆ <i>Arrangement of Sections</i>	3.3
◆ <i>Text of the Union Territory Goods and Services Tax Act, 2017</i>	3.5
◆ <i>Validation Provisions</i>	3.29
◆ <i>Subject Index</i>	3.33
<b>DIVISION FOUR</b>	<b>4</b>
Goods and Services Tax (Compensation to States) Act, 2017	
◆ <i>Arrangement of Sections</i>	4.3
◆ <i>Text of the Goods and Services Tax (Compensation to States) Act, 2017</i>	4.5
◆ <i>Subject Index</i>	4.19

**DIVISION FIVE****5****Relevant Notifications**

- ◆ *CGST Notifications* 5.3
- ◆ *IGST Notifications* 5.120
- ◆ *CGST (Rate) Notifications* 5.140
- ◆ *IGST (Rate) Notifications* 5.187
- ◆ *Central Excise (N.T.) Notification* 5.234

**DIVISION SIX****6****GST Rules and Forms**

- ◆ *Central Goods & Services Tax Rules, 2017* 6.3
- ◆ *Integrated Goods & Services Tax Rules, 2017* 6.731
- ◆ *Goods and Services Tax Compensation Cess Rules, 2017* 6.747
- ◆ *Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022* 6.751
- ◆ *Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017* 6.755
- ◆ *Union Territory Goods and Services Tax (Chandigarh) Rules, 2017* 6.759
- ◆ *Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017* 6.763
- ◆ *Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017* 6.767
- ◆ *Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017* 6.771
- ◆ *Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023* 6.775
- ◆ *National Anti-Profiteering Authority : Procedure and Methodology* 6.789
- ◆ *Tribunals Reforms Act, 2021* 6.793
- ◆ *Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and other Authorities* 6.812
- ◆ *Tribunal (Conditions of Service) Rules, 2021* 6.816
- ◆ *Goods and Services Tax Appellate Tribunal (Recruitment, Salary and other Terms and Conditions of Service of Group 'C' Employees) Rules, 2024* 6.835
- ◆ *Union Territory Goods and Services Tax (Ladakh) Rules, 2024* 6.853
- ◆ *Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025* 6.857
- ◆ *Goods and Services Tax Settlement of Funds Rules, 2026* 6.899

**LIST OF RELEVANT NOTIFICATIONS**