

CONTENTS

	PAGE
<i>Guide to GST</i>	I-7
DIVISION ONE	1
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
DIVISION TWO	2
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
DIVISION THREE	3
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

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 and Forms**

- ◆ *Central Goods & Services Tax Rules, 2017* 5.3
- ◆ *Integrated Goods & Services Tax Rules, 2017* 5.649
- ◆ *Goods and Services Tax Compensation Cess Rules, 2017* 5.665
- ◆ *Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022* 5.669
- ◆ *Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017* 5.673
- ◆ *Union Territory Goods and Services Tax (Chandigarh) Rules, 2017* 5.677
- ◆ *Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017* 5.681
- ◆ *Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017* 5.685
- ◆ *Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017* 5.689
- ◆ *Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023* 5.693
- ◆ *National Anti-Profiteering Authority : Procedure and Methodology* 5.707
- ◆ *Tribunals Reforms Act, 2021* 5.711
- ◆ *Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and other Authorities* 5.730
- ◆ *Tribunal (Conditions of Service) Rules, 2021* 5.734
- ◆ *Goods and Services Tax Appellate Tribunal (Recruitment, Salary and other Terms and Conditions of Service of Group 'C' Employees) Rules, 2024* 5.753
- ◆ *Union Territory Goods and Services Tax (Ladakh) Rules, 2024* 5.771
- ◆ *Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025* 5.775
- ◆ *Goods and Services Tax Settlement of Funds Rules, 2026* 5.817