Contents

PAGE

DIVISION ONE
BASIC CONCEPTS

CHAPTER 1

INTRODUCTION & BASIC CONCEPT *3*

CHAPTER 2

CONSTITUTIONAL AMENDMENT *61*

CHAPTER 3

FRAMEWORK OF GST LAWS *69*

DIVISION TWO
LEVY OF GST - KEY ASPECTS

CHAPTER 4

MEANING AND SCOPE OF SUPPLY *77*

CHAPTER 5

DEEMED SUPPLIES *165*

CHAPTER 6

LEVY OF GST *184*

CHAPTER 7

MEANING OF GOODS *189*

PAGE

CHAPTER 8

MEANING OF SCOPE OF SERVICE *204*

CHAPTER 9

INTER-STATE *v.* INTRA-STATE SUPPLIES *208*

CHAPTER 10

TAXABLE PERSON *219*

CHAPTER 11

COMPOSITION LEVY *232*

CHAPTER 12

REVERSE CHARGE MECHANISM *260*

CHAPTER 13

DEFINITION, CLASSIFICATION AND RATE OF TAX *336*

CHAPTER 14

COMPOSITE & MIXED SUPPLIES *356*

CHAPTER 15

PLACE OF SUPPLY *364*

CHAPTER 16

TIME OF SUPPLY AND CHANGE IN RATE OF TAX *494*

CHAPTER 17

VALUE OF SUPPLY *520*

CHAPTER 18

NON-TAXABLE SUPPLIES *564*

CHAPTER 19

EXEMPTIONS *590*

PAGE

CHAPTER 20

REFUND OF TAXES *1037*

CHAPTER 21

DEDUCTION OF TAX AT SOURCE *1126*

CHAPTER 22

COLLECTION OF TAX AT SOURCE *1140*

CHAPTER 23

LEVY OF INTEREST *1153*

CHAPTER 24

OTHER LEVIES GST (COMPENSATION TO STATES) ACT & CESS *1161*

DIVISION THREE
INPUT TAX CREDIT

CHAPTER 25

INTRODUCTION TO INPUT TAX CREDIT *1171*

CHAPTER 26

INPUT INCLUDING BLOCK CREDIT *1176*

CHAPTER 27

INPUT SERVICE *1239*

CHAPTER 28

CAPITAL GOODS *1252*

CHAPTER 29

UTILIZATION OF INPUT TAX CREDIT *1267*

PAGE

CHAPTER 30

CONDITIONS, TIME LIMIT, DOCUMENTS FOR AVAILMENT OF CREDIT AND REFLECTION IN RETURN *1292*

CHAPTER 31

COMMON INPUTS AND INPUT SERVICES FOR EXEMPTED AND TAXABLE SUPPLIES *1343*

CHAPTER 32

REMOVAL OF INPUT, CAPITAL GOODS AND WASTE INCLUDING FOR JOB-WORK *1376*

CHAPTER 33

INPUT SERVICE DISTRIBUTOR *1378*

CHAPTER 34

MATCHING OF CREDIT AND BLACKLISTING OF DEALER *1396*

CHAPTER 35

RECOVERY OF INPUT TAX CREDIT *1399*

CHAPTER 36

MISCELLANEOUS PROVISIONS *1416*

DIVISION FOUR

EXPORT AND IMPORT OF GOODS AND SERVICES

CHAPTER 37

EXPORT OF GOODS *1435*

CHAPTER 38

EXPORT OF SERVICE *1485*

PAGE

CHAPTER 39

EXPORT INCENTIVE *1505*

CHAPTER 40

IMPORT OF GOODS *1512*

CHAPTER 41

IMPORT OF SERVICES *1515*

CHAPTER 42

DEEMED EXPORTS INCLUDING EOU, STP *1525*

CHAPTER 43

SPECIAL ECONOMIC ZONE *1537*

CHAPTER 44

MANUFACTURE AND OTHER OPERATIONS IN WAREHOUSE (MOOWR SCHEME) *1565**

CHAPTER 45

SALE BY DUTY FREE SHOPS AND BONDED WAREHOUSE SALES *1576**

CHAPTER 46

HIGH SEA SALES *1580**

DIVISION FIVE

SPECIAL SCENARIOS

CHAPTER 47

TRANSACTION WITH RELATED PARTY/DISTINCT PERSON *1585**

CHAPTER 48

JOB WORK *1596**

* *See* Volume 2.

PAGE

CHAPTER 49

PRINCIPAL & AGENT *1615**

CHAPTER 50

SUPPLIES MADE VIA E-COMMERCE OPERATOR *1620**

CHAPTER 51

ONLINE DATABASE AND ACCESS RETRIEVAL SERVICES *1637**

CHAPTER 52

ONLINE GAMING *1649**

CHAPTER 53

CORPORATE GUARANTEE *1656**

CHAPTER 54

SALE OF BUSINESS, MERGERS AND ACQUISITIONS *1666**

CHAPTER 55

TAXATION OF VOUCHER *1678**

CHAPTER 56

DISCOUNT AND INCENTIVES *1682**

CHAPTER 57

TAXATION OF INTERMEDIARY *1689**

CHAPTER 58

TAXATION OF ACTIONABLE CLAIM *1700**

CHAPTER 58A

SCHEME OF WAIVER OF INTEREST OR PENALTY *1708**

* *See* Volume 2.

PAGE

DIVISION SIX
TRANSITIONAL PROVISIONS

CHAPTER 59

TRANSITIONAL CREDITS *1723**

CHAPTER 60

OTHER TRANSITIONAL PROVISIONS *1774**

CHAPTER 61

IMPACT ON CONTINUING CONTRACT *1789**

CHAPTER 62

ANTI-PROFITEERING MEASURE *1794**

CHAPTER 63

REPEAL & SAVING OF ERSTWHILE LAWS *1825**

DIVISION SEVEN
GST COMPLIANCES

CHAPTER 64

REGISTRATION AND ADMINISTRATION *1833**

CHAPTER 65

DOCUMENTATION (TAX INVOICES, BILL OF SUPPLY, DEBIT AND CREDIT NOTES) *1889**

CHAPTER 66

ELECTRONIC WAY BILL *1944**

CHAPTER 67

PROCEDURE AND RECORDS FOR INPUT TAX CREDIT *1977**

* *See* Volume 2.

PAGE

CHAPTER 68

PAYMENT OF TAX AND INTEREST - COMPUTATION OF TAX LIABILITY *1983**

CHAPTER 69

RETURNS & RECONCILIATIONS *2002**

CHAPTER 70

SPECIAL COMPLIANCES FOR SELECTED CATEGORIES OF PRODUCTS [E.G. TOBACCO MANUFACTURERS] *2098**

CHAPTER 70A

UNIQUE IDENTIFICATION MARKING *2107**

CHAPTER 71

GST PRACTITIONER SCHEME *2109**

DIVISION EIGHT

ADMINISTRATION, ASSESSMENTS, AUDITS & INVESTIGATION

CHAPTER 72

CLASS AND POWER OF OFFICERS *2119**

CHAPTER 73

ASSESSMENT *2126**

CHAPTER 74

SCRUTINY OF RETURN *2139**

CHAPTER 75

AUDITS *2143**

CHAPTER 76

SPECIAL AUDITS *2161**

* *See* Volume 2.

PAGE

CHAPTER 77

DEMAND, RECOVERY AND ADJUDICATION *2169**

CHAPTER 78

INSPECTION, SEARCH & SEIZURE *2232**

CHAPTER 79

PROVISIONAL ATTACHMENT *2247**

CHAPTER 80

RESIDUAL MATTERS *2255**

DIVISION NINE

PENALTIES AND PROSECUTION

CHAPTER 81

PENALTIES, CONFISCATION & FINES *2275**

CHAPTER 82

ARREST, PROSECUTION AND CONFISCATION *2319**

DIVISION TEN

DISPUTE RESOLUTION (APPEALS, ADVANCE RULINGS AND AMNESTY SCHEME)

CHAPTER 83

APPEALS – GENERAL PROVISIONS, TIME LIMIT, CONDONATION OF DELAY, PRE-DEPOSIT, DEPARTMENTAL APPEALS AND POWER OF REVISIONARY AUTHORITY *2345**

CHAPTER 84

APPEAL TO APPELLATE AUTHORITY *2437**

* *See* Volume 2.

PAGE

CHAPTER 85

APPEAL TO GST APPELLATE TRIBUNAL – PROCEDURE, ORDER, POWERS AND LIMITATION *2449**

CHAPTER 86

APPEAL BEFORE HIGH COURT *2536**

CHAPTER 87

APPEAL BEFORE SUPREME COURT *2548**

CHAPTER 88

ADVANCE RULING *2555**

CHAPTER 89

GST AMNESTY SCHEME *2570**

SUBJECT INDEX *2573**

APPENDICES

◆ **CENTRAL GOODS AND SERVICES TAX ACT, 2017** *2617**

◆ **INTEGRATED GOODS AND SERVICES TAX ACT, 2017** *2865**

◆ **UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017** *2907**

◆ **CENTRAL GOODS AND SERVICES TAX RULES, 2017** *2943**

◆ **INTEGRATED GOODS AND SERVICES TAX RULES, 2017** *3159**

* *See* Volume 2.