Contents

PAGE

Acronyms in GST *I-13*

Section Index *I-17*

CHAPTER 1

GST - An overview *1*

CHAPTER 2

IGST, CGST, SGST and UTGST *36*

CHAPTER 3

Taxable event in GST *42*

CHAPTER 4

Supply of goods or services or both *84*

CHAPTER 5

Classification of goods and services *99*

CHAPTER 6

Value of taxable supply of goods or services or both *116*

PAGE

CHAPTER 7

Valuation Rules if value for GST not ascertainable *141*

CHAPTER 8

VAT concept and its application in GST *157*

CHAPTER 9

Input Tax Credit (ITC) *164*

CHAPTER 10

Input Tax Credit - Other issues *192*

CHAPTER 11

Input Tax Credit when exempted as well as taxable supplies made *202*

CHAPTER 12

Input Service Distributor (ISD) *210*

CHAPTER 13

Person liable to pay tax *216*

CHAPTER 14

Place of supply of goods or services or both other than exports or imports *230*

CHAPTER 15

Place of supply in case of export or import of goods or services or both *252*

PAGE

CHAPTER 16

Exports and Imports *289*

CHAPTER 17

Special Economic Zones (SEZ) and EOU *332*

CHAPTER 18

Time of supply of goods and services *340*

CHAPTER 19

Reverse charge *351*

CHAPTER 20

Exemption from GST by issue of Notification *366*

CHAPTER 21

Concessions to small enterprises in GST *377*

CHAPTER 22

Construction and Works Contract Services *401*

CHAPTER 23

Real Estate Services relating to residential and commercial apartments *425*

CHAPTER 24

TDR/FSI/Upfront amount in long term lease in real estate transactions *457*

PAGE

CHAPTER 25

Distributive Trade Services *480*

CHAPTER 26

Passenger Transport Services *504*

CHAPTER 27

Goods Transport Services *517*

CHAPTER 28

Financial and related services *536*

CHAPTER 29

Leasing or rental services and licensing services *557*

CHAPTER 30

Software and IPR Services *574*

CHAPTER 31

Business and production services *585*

CHAPTER 31A

Job Work *610*

CHAPTER 32

Telecommunication, broadcasting and information supply *638*

PAGE

CHAPTER 33

Community social, personal and other services *646*

CHAPTER 34

Government related activities *693*

CHAPTER 35

Basic procedures in GST *730*

CHAPTER 36

Registration under GST *750*

CHAPTER 37

Tax Invoice, Credit and Debit Notes *790*

CHAPTER 38

E-way Bill for transport of goods *821*

CHAPTER 39

Payment of taxes by cash and through input tax credit *866*

CHAPTER 40

Returns under GST *889*

CHAPTER 41

Assessment and Audit *937*

PAGE

CHAPTER 42

Demands and recovery *950*

CHAPTER 43

Refund in GST *988*

CHAPTER 44

Powers of GST Officers *1056*

CHAPTER 45

Offences and penalties *1069*

CHAPTER 46

First Appeal and revision in GST *1082*

CHAPTER 47

Appeal before Appellate Tribunal *1096*

CHAPTER 48

Appeals before High Court and Supreme Court *1106*

CHAPTER 49

Prosecution and compounding *1110*

CHAPTER 50

Provisions relating to evidence *1119*

PAGE

CHAPTER 51

Electronic Commerce *1126*

CHAPTER 52

Miscellaneous issues in GST *1138*

CHAPTER 53

GST Compensation Cess *1173*

CHAPTER 54

Transitory Provisions *1179*

CHAPTER 55

Constitutional Background of GST *1184*

SUBJECT INDEX *1197*