

Contents

PAGE

DIVISION ONE

BASIC CONCEPTS

CHAPTER 1	
INTRODUCTION & BASIC CONCEPT	3
CHAPTER 2	
CONSTITUTIONAL AMENDMENT	72
CHAPTER 3	
TRANSITIONAL PROVISIONS	79
CHAPTER 4	
MEANING & SCOPE OF SUPPLY AND LEVY OF GST	150
CHAPTER 5	
DEFINITION & PRINCIPLE OF CLASSIFICATION	301
CHAPTER 6	
NON-TAXABLE SUPPLIES	459
CHAPTER 7	
PAYMENT UNDER REVERSE CHARGE	483

CONTENTS	I-8
	PAGE
CHAPTER 8 TIME OF SUPPLY & CHANGE IN RATE OF TAX	565
CHAPTER 9 PLACE OF SUPPLY	591
CHAPTER 10 VALUE OF SUPPLY	738
CHAPTER 11 JOB WORK, SCRAP & WASTE GENERATED AT JOB-WORKER	812
CHAPTER 12 ELECTRONIC COMMERCE OPERATOR & COLLECTION OF TAX AT SOURCE	830
CHAPTER 13 TAX DEDUCTED AT SOURCE	880
DIVISION TWO	
EXEMPTIONS & OTHER LEVIES	
CHAPTER 14	901
CHAPTER 15 UNION TERRITORY GOODS & SERVICES TAX	1370
CHAPTER 16 GST (COMPENSATION TO STATES) ACT	1374
CHAPTER 16A	1376
CHAPTER 17	1380

CONTENTS

I-9

PAGE

DIVISION THREE

EXPORT & IMPORT OF GOODS AND SERVICES

CHAPTER 18 EXPORT OF GOODS, SERVICES AND EXPORT INCENTIVES	1419
CHAPTER 19	
DEEMED EXPORTS INCLUDING EOU, STP	1482
CHAPTER 20	
SPECIAL ECONOMIC ZONE	1498
CHAPTER 21	
IMPORT OF GOODS & SERVICES	1523
CHAPTER 22	
ADMINISTRATION & REGISTRATION	1542
DIVISION FOUR	
PROCEDURES	
CHAPTER 23	
TAXABLE PERSON, TAX INVOICE, CREDIT & DEBIT NOTES & E-WAY BILL	1617*
CHAPTER 24	
PAYMENT OF TAX AND INTEREST - COMPUTATION OF TAX LIABILITY	1697*
CHAPTER 25	
RETURNS	1720*

	CONTENTS	I-10
		PAGE
	CHAPTER 26	
	ASSESSMENT	1879*
	CHAPTER 27	
	DEMAND, RECOVERY AND ADJUDICATION	1913*
	CHAPTER 28	
	REFUND OF TAXES	1966*
	CHAPTER 29	
	AUDIT OF ASSESSEE'S ACCOUNTS	2093*
l	CHAPTER 30	
	PENALTIES, CONFISCATION & FINE	2124*
	CHAPTER 31	
	ARREST, PROSECUTION AND COMPOUNDING	2169*
	CHAPTER 32	
	ADVANCE RULING	2191*
	CHAPTER 33	
	INSPECTION, SEARCH & SEIZURE	2207*
	CHAPTER 34	
	LIABILITY TO PAY IN CERTAIN CASES	2219*
	CHAPTER 35	
	GOODS AND SERVICES TAX PRACTITIONER SCHEME & PROVISIONAL ATTACHMENT	2227*
l	CHAPTER 35A	
	ANTI-PROFITEERING MEASURE	2239*
l	CHAPTER 36	
	RESIDUAL MATTERS	2268*

DIVISION FIVE

INPUT TAX CREDIT

CHAPTER 37 INTRODUCTION TO INPUT TAX CREDIT	2289*
CHAPTER 38	2294*
CHAPTER 39	2358*
CHAPTER 40	2372*
CHAPTER 41 UTILIZATION OF INPUT TAX CREDIT	2387*
CHAPTER 42 CONDITIONS, TIME LIMIT AND DOCUMENTS FOR AVAILMENT OF CREDIT	2412*
CHAPTER 43 COMMON INPUTS AND INPUT SERVICES FOR EXEMPTED AND TAXABLE SUPPLIES	2460*
CHAPTER 44 REMOVAL OF INPUT, CAPITAL GOODS AND WASTE	
INCLUDING FOR JOB-WORK	2478*
PROCEDURES AND RECORDS FOR INPUT TAX CREDIT CHAPTER 46	2481*
INPUT SERVICE DISTRIBUTOR	2487*

	PAGE
CHAPTER 47 MATCHING OF CREDIT AND BLACK LISTING OF DEALER	2504*
CHAPTER 48 RECOVERY OF INPUT TAX CREDIT	2507*
CHAPTER 49 MISCELLANEOUS PROVISIONS	2512*
APPEALS	
CHAPTER 50 APPEAL - GENERAL PROVISIONS	2527*
CHAPTER 51 TIME LIMIT FOR FILING APPEAL AND CONDONATION OF DELAY	2583*
CHAPTER 52 PRE-DEPOSIT OF DUTY FOR ENTERTAINING APPEAL	2598*
CHAPTER 53 DEPARTMENTAL APPEAL & POWER OF REVISIONAL AUTHORITY	2609*
CHAPTER 54 APPEAL TO APPELLATE AUTHORITY	2623*
CHAPTER 55 APPEAL BEFORE GOODS & SERVICES TAX APPELLATE TRIBUNAL	2634*
CHAPTER 56 ORDER OF APPELLATE TRIBUNAL	2653*
CHAPTER 57 PROCEDURE BEFORE APPELLATE TRIBUNAL	2675*

CONTENTS

I-12

		PAGE
	CHAPTER 58	
	POWERS AND LIMITATIONS OF APPELLATE TRIBUNAL	2691*
	CHAPTER 59	
	APPEAL BEFORE HIGH COURT	2714*
l	CHAPTER 60	
	APPEAL BEFORE SUPREME COURT	2726*
	DIVISION SEVEN	
	ACTS/RULES/NOTIFICATIONS/ CIRCULARS & CLARIFICATIONS	
	CENTRAL GOODS AND SERVICES TAX ACT, 2017	<i>2735</i> †
	♦ INTEGRATED GOODS AND SERVICES TAX ACT, 2017	<i>2989</i> †
	 UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 	<i>3029</i> †
	 GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017 	<i>3067</i> †
	CENTRAL GOODS AND SERVICES TAX RULES, 2017	<i>3085</i> †
	♦ INTEGRATED GOODS AND SERVICES TAX RULES, 2017	<i>3267</i> †
	GOODS AND SERVICES TAX COMPENSATION CESS	
	RULES, 2017	<i>3283</i> †
	 GOODS AND SERVICES TAX (PERIOD OF LEVY AND COLLECTION OF CESS) RULES, 2022 	<i>3287</i> †
	 UNION TERRITORY GOODS AND SERVICES TAX (ANDAMAN AND NICOBAR ISLANDS) RULES, 2017 	<i>3291</i> †
	 UNION TERRITORY GOODS AND SERVICES TAX (CHANDIGARH) RULES, 2017 	3295†
	 UNION TERRITORY GOODS AND SERVICES TAX (DADRA AND NAGAR HAVELI) RULES, 2017 	<i>3299</i> †
	 UNION TERRITORY GOODS AND SERVICES TAX (DAMAN AND DIU) RULES, 2017 	<i>3303</i> †

CONTENTS

**See* Volume 2. †*See* Volume 3.

I-13

	CONTENTS	I-14
		PAGE
٠	UNION TERRITORY GOODS AND SERVICES TAX	
	(LAKSHADWEEP) RULES, 2017	<i>3307</i> †
٠	NOTIFICATIONS	<i>3311</i> †
٠	CIRCULARS & CLARIFICATIONS	<i>3645</i> †
٠	LIST OF PRESCRIBED FORMS	i†
٠	LIST OF NOTIFICATIONS	xi†
٠	LIST OF CIRCULARS & CLARIFICATIONS	xlv†

†See Volume 3.