

# CONTENTS

	PAGE
<b>DIVISION ONE</b>	<b>1</b>
<b>GST Law Guide</b>	
◆ Acronyms in GST	<i>1.i</i>
◆ Introduction	<i>1.3</i>
◆ Taxable event in GST	<i>1.29</i>
◆ Value of taxable supply of goods or services or both	<i>1.47</i>
◆ Input Tax Credit (ITC)	<i>1.65</i>
◆ Place of supply of goods or services or both other than exports or imports	<i>1.85</i>
◆ Place of supply in case of export or import of goods or services or both	<i>1.99</i>
◆ Exports and imports	<i>1.112</i>
◆ Time of supply of goods and services	<i>1.132</i>
◆ Reverse charge	<i>1.139</i>
◆ Exemption from GST by issue of notification	<i>1.150</i>
◆ Concessions to small enterprises in GST	<i>1.152</i>
◆ Some important taxable services	<i>1.170</i>
◆ Government related activities	<i>1.219</i>
◆ Basic procedures in GST	<i>1.223</i>
◆ Tax invoice, credit and debit notes	<i>1.243</i>
◆ E-way bill for transport of goods	<i>1.257</i>
◆ Payment of taxes by cash and through input tax credit	<i>1.270</i>
◆ Returns under GST	<i>1.279</i>
◆ Assessment and audit	<i>1.309</i>

	PAGE
◆ Demands and recovery	1.314
◆ Refund in GST	1.328
◆ Powers of GST officers, offences and penalties	1.339
◆ Appeal and revision in GST	1.346
◆ Prosecution and compounding	1.353
◆ Electronic commerce	1.357
◆ Miscellaneous issues in GST	1.364
◆ GST compensation cess	1.373
◆ Constitutional background of GST	1.377

## DIVISION TWO

## 2

### Central Goods and Services Tax Act, 2017

◆ <i>Arrangement of Sections</i>	2.3
◆ <i>Text of the Central Goods and Services Tax Act, 2017</i>	2.13
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2018</i>	2.197
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018</i>	2.198
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018</i>	2.200
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018</i>	2.201
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	2.202
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2019</i>	2.204
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019</i>	2.205
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019</i>	2.206
◆ <i>Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019</i>	2.207

	PAGE
◆ <i>Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019</i>	2.209
◆ <i>Central Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019</i>	2.210
◆ <i>Central Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019</i>	2.211
◆ <i>Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019</i>	2.212
◆ <i>Central Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019</i>	2.214
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2020</i>	2.215
◆ <i>Relevant Notifications Enforcing provisions of CGST Act, 2017 and amendments thereto</i>	2.217
◆ <i>Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017</i>	2.221
◆ <i>Validation Provisions</i>	2.243
◆ <i>Subject Index</i>	2.247

## DIVISION THREE

## 3

### Integrated Goods and Services Tax Act, 2017

◆ <i>Arrangement of Sections</i>	3.3
◆ <i>Text of the Integrated Goods and Services Tax Act, 2017</i>	3.5
◆ <i>Relevant Notifications Enforcing provisions of IGST Act, 2017 and amendments thereto</i>	3.33
◆ <i>Validation Provisions</i>	3.35
◆ <i>Subject Index</i>	3.39

## DIVISION FOUR

## 4

### Union Territory Goods and Services Tax Act, 2017

◆ <i>Arrangement of Sections</i>	4.3
◆ <i>Text of the Union Territory Goods and Services Tax Act, 2017</i>	4.7

	PAGE
◆ <i>Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	4.29
◆ <i>Union Territory Goods and Services Tax (Second Removal of Difficulties) Order, 2019</i>	4.31
◆ <i>Union Territory Goods and Services Tax (Third Removal of Difficulties) Order, 2019</i>	4.32
◆ <i>Relevant Notifications Enforcing provisions of UTGST Act, 2017 and amendments thereto</i>	4.33
◆ <i>Validation Provisions</i>	4.35
◆ <i>Subject Index</i>	4.39

## DIVISION FIVE

## 5

### Goods and Services Tax (Compensation to States) Act, 2017

◆ <i>Arrangement of Sections</i>	5.3
◆ <i>Text of the Goods and Services Tax (Compensation to States) Act, 2017</i>	5.5
◆ <i>Relevant Notifications Enforcing provisions of Goods and Services Tax (Compensation to States) Act, 2017 and amendments thereto</i>	5.17
◆ <i>Subject Index</i>	5.19

## DIVISION SIX

## 6

### GST Rules and Forms

◆ <i>Central Goods &amp; Services Tax Rules, 2017</i>	6.3
◆ <i>Integrated Goods &amp; Services Tax Rules, 2017</i>	6.665
◆ <i>Goods and Services Tax Compensation Cess Rules, 2017</i>	6.681
◆ <i>Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022</i>	6.685
◆ <i>Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017</i>	6.689
◆ <i>Union Territory Goods and Services Tax (Chandigarh) Rules, 2017</i>	6.693

	PAGE
◆ <i>Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017</i>	6.697
◆ <i>Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017</i>	6.701
◆ <i>Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017</i>	6.705
◆ <i>Goods and Services Tax Settlement of Funds Rules, 2017</i>	6.709
◆ <i>Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</i>	6.753
◆ <i>National Anti-Profiteering Authority : Procedure and Methodology</i>	6.761
◆ <i>Tribunals Reforms Act, 2021</i>	6.765
◆ <i>Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and other Authorities</i>	6.784
◆ <i>Tribunal (Conditions of Service) Rules, 2021</i>	6.788

## DIVISION SEVEN

## 7

### Notifications issued under CGST Act/IGST Act/UTGST Act

◆ <i>CGST Notifications</i>	7.3*
◆ <i>Service Tax Notifications</i>	7.159*
◆ <i>IGST Notifications</i>	7.161*
◆ <i>UTGST Notifications</i>	7.180*
◆ <i>Compensation Cess Notifications</i>	7.201*
◆ <i>CGST (Rate) Notifications</i>	7.224*
◆ <i>IGST (Rate) Notifications</i>	7.271*
◆ <i>Compensation Cess (Rate) Notifications</i>	7.318*
◆ <i>Central Excise (N.T.) Notification</i>	7.332*

---

\*See Volume 2.

	PAGE
<b>DIVISION EIGHT</b>	<b>8</b>
Case Laws Digest	
◆ <i>Section Key to Landmark Rulings of Supreme Court/High Courts/AAAR/AAR/NAA</i>	8.i*
◆ <i>Alphabetical Key to Landmark Rulings of Supreme Court/High Courts/AAAR/AAR/NAA</i>	8.v*
◆ <i>Case Laws Digest</i>	8.3*
<b>DIVISION NINE</b>	<b>9</b>
CBIC's FAQs	
◆ <i>List of FAQs</i>	9.3*
◆ <i>CBIC's FAQs</i>	9.5*
<b>DIVISION TEN</b>	<b>10</b>
Circulars and Clarifications	
◆ <i>Circulars and Clarifications</i>	10.3*
<b>DIVISION ELEVEN</b>	<b>11</b>
Constitutional Provisions	
◆ <i>Constitution (One Hundred and First Amendment) Act, 2016</i>	11.3*
◆ <i>Relevant provisions of Constitution of India</i>	11.9*
◆ <i>Date of enforcement of provisions of Constitution (One Hundred and First Amendment) Act, 2016</i>	11.23*
<b>LIST OF NOTIFICATIONS</b>	i*
<b>LIST OF CIRCULARS &amp; CLARIFICATIONS</b>	xxxv*

---

\*See Volume 2.