

Contents

	PAGE
About the Author	<i>I-5</i>
Chapter 1	
◆ INTRODUCTION	1
Chapter 2	
◆ AN OVERVIEW TO GST	3
Chapter 3	
◆ PERSON LIABLE TO PAY TAX IN GST	7
Chapter 4	
◆ REGISTRATION IN GST	45
Chapter 5	
◆ WHAT IS SUPPLY	70
Chapter 6	
◆ TIME OF SUPPLY OF GOODS	122
Chapter 7	
◆ TIME OF SUPPLY OF SERVICES	133
Chapter 8	
◆ VALUE OF SUPPLY	144
Chapter 9	
◆ PLACE OF SUPPLY	163

	PAGE
Chapter 10	
◆ DETERMINATION OF SUPPLY IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR INTRA-STATE SUPPLIES	200
Chapter 11	
◆ JOB WORK	214
Chapter 12	
◆ INVOICE, CREDIT AND DEBIT NOTES	223
Chapter 13	
◆ INPUT TAX CREDIT	241
Chapter 14	
◆ PAYMENT OF TAXES	285
Chapter 15	
◆ BRIEF ABOUT PERSONS REQUIRING MANDATORY REGISTRATION	296
Chapter 16	
◆ COMPOSITION LEVY - FOR SUPPLIER OF GOODS AND FOR PERSONS ENGAGED IN MAKING SUPPLIES REFERRED TO IN CLAUSE (b) OF PARAGRAPH 6 OF SCHEDULE II	319
Chapter 17	
◆ RETURNS	329
Chapter 18	
◆ ASSESSMENT	351
Chapter 19	
◆ REFUND	355
Chapter 20	
◆ ACCOUNTS AND RECORDS	415
Chapter 21	
◆ E-WAY BILL	421

Chapter 22

- ◆ ADVANCE RULING

441

Chapter 23

- ◆ COMPOSITION SCHEME FOR SERVICES OR MIXED SUPPLIERS

447

Chapter 24

- ◆ DEMAND AND RECOVERY

450

Chapter 25

- ◆ PENALTY

470

Chapter 26

- ◆ RULE 86B - PAYMENT OF 1% OF OUTPUT LIABILITY IN CASH

481