EXTRAORDINARY
चाग II — खण्ड 1
PART II — Section 1
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- **Goods & Services Tax**
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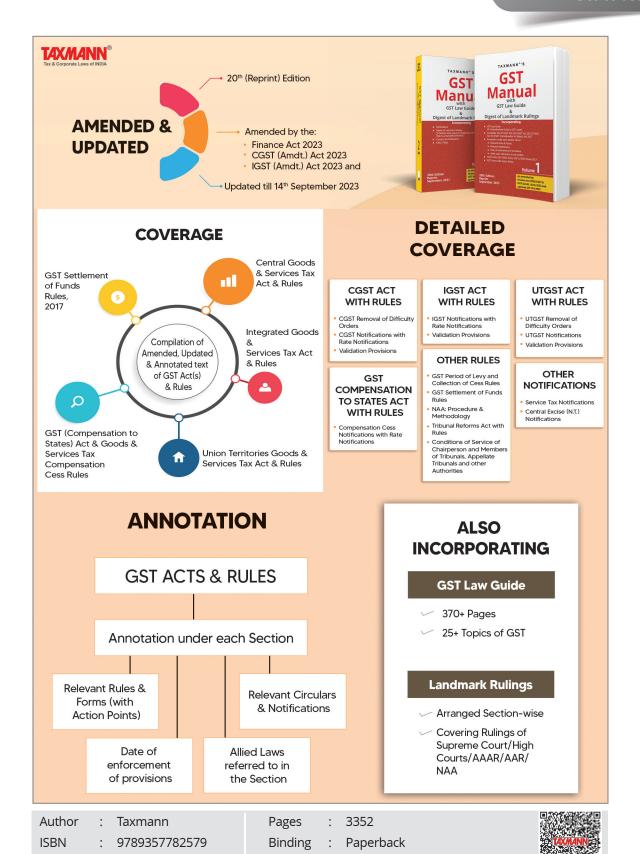
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Section

CHAPTER V INPUT TAX CREDIT

116. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

Text of the relevant Rules & Notifications

RELEVANT RULES : RULES 36 AND 37 OF THE CENTRAL GOODS AND SERVICES TAX RULES, 2017

CHAPTER V INPUT TAX CREDIT

Documentary requirements and conditions for claiming input tax credit

36. (1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,—

 (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

RELEVANT NOTIFICATION

NOTIFIED RATE OF TAX TO BE LEVIED ON SPECIFIED FIRST INTRA-STATE SUPPLIES OF GOODS OR SERVICES - Notification No. 2/2019-Central Tax (Rate), dated 7-3-2019—For details see section 9 of Central Goods and Services Tax Act, 2017.

Text of the relevant Circulars

RELEVANT CIRCULARS

AVAILABILITY OF INPUT TAX CREDIT TO THE PRINCIPAL AND JOB WORKER - In view of the provisions contained in section 16(2)(b) of the CGST Act, the input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. Further the job worker is also eligible to avail ITC on inputs, etc. used by him in supplying the job work services if he

Annotated Text

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

Enforced with effect from 1-7-2017.

Gist of the relevant Case Laws (with an easy-to-understand summary)

RELEVANT CASE LAWS

Constitution Validity - Validity of section 16(2)(c) of CGST Act/MGST Act prescribing condition on payment of tax by supplier to Government to confer entitlement of input tax credit to recipient challenged; Bombay High Court directs issuance of notice to GST department and Attorney General of India - Unifab Engineering Project (P) Ltd. V. Dv. Commissioner CGST and Central Excise [2021] 132 axmann.com 169 (Bombay)

v. Dy. Commissioner CGST and Central Excise [2021] 132 taxmann.com 169 (Bombay) Where Authority filed petitions seeking transfer of writ petitions pending before High Courts to Supreme Court and in these writ petitions, constitutional validity of section 16(1)(c) of CGST Act had been challenged, High Court was requested to dispose of pending writ petition within 2 months - Union of India v. Cumnins Technologies India (P) Ltd. [2021] 133 taxmann.com 255/53 GSTL 129 (SC)

Scope of provisions - No input tax credit can be claimed of tax paid on input invoices of goods or services procured or availed by a registered person before its effective date of registration under GST - Knowlariy Communications (P) Ltd, in re [2019] 110 taxmann.com 354 (AAR - Karnataka)

■ Input tax credit availed on purchases related to particular outward supply can be utilized for discharging GST on different outward supply; section 16 does not prescribe one-to-one correlation of particular inputs with particular outward supply - Aristo Bullion (P) Ltd., In re [2022] 136 taxmann.com 46/90 GST 743 (AAAR - Gujarat)

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GST

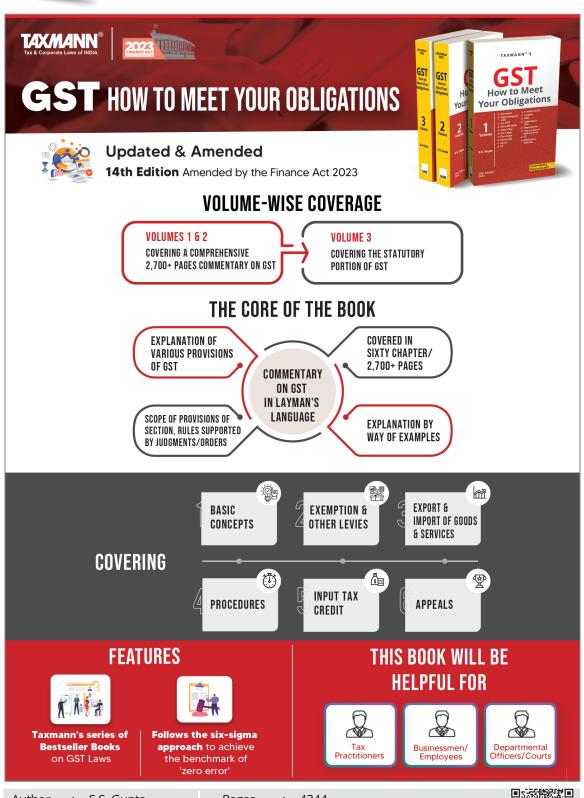
Acts | Rules | Forms | Notifications

As Amended by the

CGST (Amdt.) Act 2023 | IGST (Amdt.) Act 2023 | Updated Till 24th August 2023



Coverage	GST Acts	GST Acts with Rules	GST Acts with Rules & Forms	GST Acts with Rules/ Forms & Notifications
	₹525	₹795	₹1,295	₹ 1,995
GST Acts				
CGST Act	4	4	*	4
IGST Act	4	4	*	4
UTGST Act	4	4	4	4
GST (Compensation to States Act)	4	4	4	4
GST Rules				
CGST Rules	×	4	4	4
IGST Rules	×	4	4	✓
UTGST Rules	×	×	4	4
Other Rules	×	×	4	4
GST Forms	×	×	*	4
GST Notifications	×	×	×	4
CGST Notifications	×	×	×	4
IGST Notifications	×	×	×	4
CGST, IGST & Compensation Cess (Rate) Notifications	×	×	×	4
Allied Laws referred to in the Section	1	4	4	4
GST Law Guide	4	4	4	4

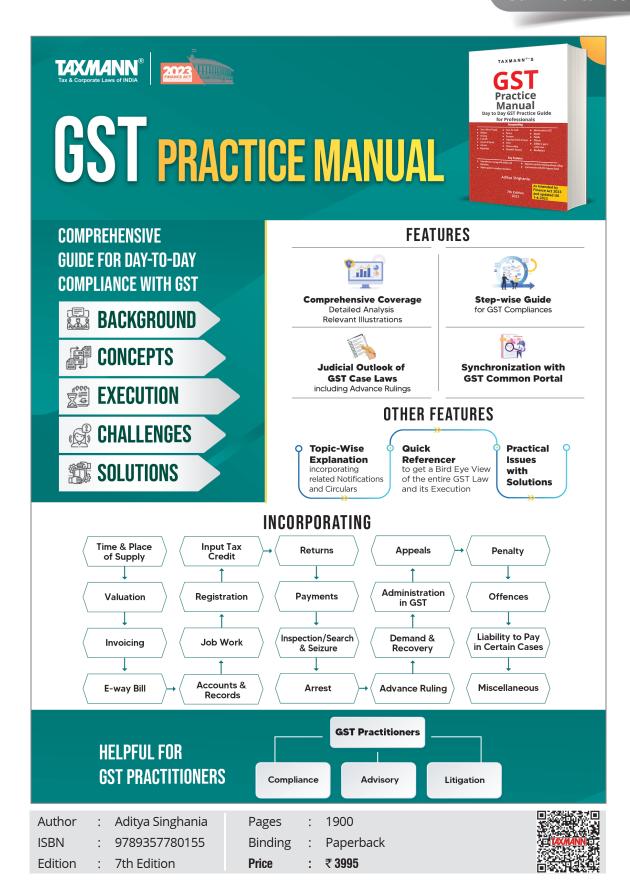


 Author : S.S. Gupta
 Pages : 4344

 ISBN : 9789357782425
 Binding : Paperback

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Section Two

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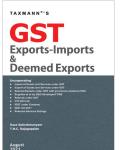
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Binding : Paperback

Price : ₹ 2295



GST Exports-Imports & Deemed Exports



Author: Kaza Subrahmanyam,

T.N.C. Rajagopalan

ISBN: 9789391596385

Edition: 2021 Edition

Pages : 992

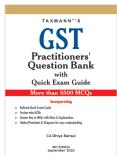
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GST Practitioners' Question Bank with Quick Exam Guide



Author : Divya Bansal ISBN : 9789390128518

Edition: 4th Edition

Pages : 1264

Binding : Paperback

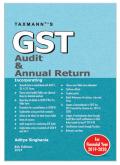
Price : Rs. 1895

This book is a 'do-it-yourself' guide for aspiring GST Practitioners, where legal provisions are provided in a concise & precise manner, without tampering with the intent and spirit of the GST Laws.



GST Audit & Annual Return

ISBN



Author : Aditya Singhania

: 9789390585816

Edition: 8th Edition

Pages: 972

Binding : Paperback

Price : Rs. 1795

Explanation is in complete sync with the current features available at GST Common portal, along with cross-referenced Sections, Rules, Forms & Case Laws.



GST Refunds



Author : Aditya Singhania ISBN : 9789357782531

Edition: 8th Edition

Pages: 552

Binding : Paperback

Price : Rs. 1695

This book provides a comprehensive guide to understanding the norms for claiming refunds in GST and handling litigation about GST refunds. The book intends to serve as a guide for all professionals involved in advisory, compliance, and litigation service to their



GST on Works Contract & Real Estate Transactions



Author: V.S. Datey

ISBN: 9789356226739

Edition: 8th Edition

Pages : 732

Binding: Paperback

Price : Rs. 1595

This book provides complete & updated coverage of Works Contracts & Real Estate Transactions, incorporating issues pertaining to Projects, TDR, Development Rights, FSI, Leasing & Renting, and Numerical Illustrations.



How to deal with Department's Notices on GST Input Tax Credit



Author : Arpit Haldia ISBN : 9789357782784

Pages: 496

Binding : Paperback

Edition: 2023 Edition

Price : Rs. 1350

This book is a comprehensive guide for effectively responding to Input Tax Credit (ITC) notices. Updated to May 2023, it offers step-by-step explanations on legislative background, solutions to the Department's objections, specimen pleadings, and analysis of relevant case laws, all presented in lucid language.



GST Annual Return & Reconciliation



Author: Vivek Laddha.

Pooja Patwari,

Shailendra Saxena

ISBN: 9789356220959

Edition : 5th Edition

Pages: 466

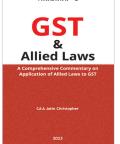
Binding: Paperback

Price : Rs. 1295

This book focuses on compliance with GST Annual Returns & Reconciliation in a simplified and systematic manner. It covers the legislative provisions, the author's interpretation, and various case studies.



GST & Allied Laws



Author : A Jatin Christopher

ISBN : 9789357780322 Edition : 2023 Edition

Pages: 530

Binding : Paperback

Price : Rs. 1295

The book provides a comprehensive commentary into the realm of GST and its correlation with the foundational laws in India, such as the Indian Contract Act 1872, the Transfer of Property Act 1882, and the Limitation Act 1963, among others. It emphasizes the importance of consistency in assertions made by taxpayers across all regulations, highlighting the need for harmonious treatment of laws.



Practical Guide To GST Compliances



Author: D.S. Agarwala,

Vikash Kumar Banka,

Ayush Saraf

ISBN: 9789356221833

Edition : 2022 Pages : 488

Binding : Paperback

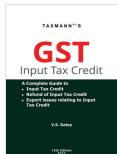
Price : Rs. 1195

This book is a perfect blend of questionanswers, commentary, and tabular & diagrammatic presentations to deal with critical issues in GST compliances. It suggests a preventive, corrective, and defensive approach to tackle the problems in GST compliances.



GST Input Tax Credit

ISBN



Author : V.S. Datey

Edition : 13th Edition

: 9789356221376

Pages : 538

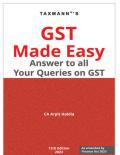
Binding : Paperback

Price : Rs. 1175

This book provides complete guidance on Input Tax Credit, Refund of Input Tax Credit & Export issues relating to Input Tax Credit. It also incorporates various issues related to Input Tax Credit, such as availment, reversal, refund. etc.



GST Made Easy Answer to all Your Queries on GST



Author: Arpit Haldia

ISBN : 9789356223646

Edition: 12th Edition

Pages : 476

Binding : Paperback

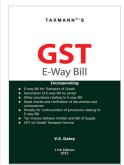
Price : Rs. 1095

This book is a practical guide for understanding GST in a unique 'question & answer format'. It facilitates learning the complex concepts of GST in a step-by-step manner with easy-to-understand language. This book is helpful for people dealing with GST compliance on a day-to-day basis.



GST E-Way Bill

ISBN



Author: V.S. Datey

Edition : 11th Edition

: 9789356220157

Pages : 416

Binding : Paperback

Price : Rs. 1095

This book provides complete & updated insight into all provisions relating to GST E-Way Bill, in a simplified manner, with Case Laws. It includes E-Way Bill for the transport of goods, generation of E-Way Bill by the portal, road check and verification of documents and conveyances, penalties, tax invoices, delivery challan, GST on goods transport service, etc.



GST on Works Contract & Other Construction/EPC Contracts



Author: Sudipta Bhattacharjee,

Abhishek Garg, Rishabh Prasad

ISBN: 9789357782678

Edition: 9th Edition

Pages: 438

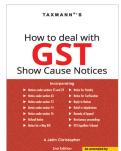
Binding : Paperback

Price : Rs. 1095

This book covers a broad spectrum of aspects in the context of works contracts. It provides an understanding of the impact of GST as applicable to 'works contracts' vis-àvis a wide range of construction and EPC/O&M contracts or concession agreements. This book is a comprehensive and practical guide for tax specialists and generalist legal advisors.



How to deal with GST Show Cause Notices



Author : A Jatin Christopher

ISBN : 9789356226920

Edition : 2nd Edition

Pages: 388

Binding : Paperback

Price : Rs. 995

This book effectively demonstrates how to deal with various types of GST Show Cause Notices. It features various Do's & Don'ts, Checklists, Visualizations, Templatized Answers, etc.



GST Search Seizure Summon & Arrest



Author: Arpit Haldia,

Prateek Gattani

ISBN: 9789390609017

Edition: 2nd Edition

Pages: 364

Binding: Paperback

Price : Rs. 995

GST Search Seizure Summon & Arrest presents a detailed commentary on search, seizure, summons and arrest proceedings under Goods and Services Tax Law. This book covers Sections 67, 69, 70, 83 & 132-138 of the Central Goods and Services Tax Act, 2017 and the corresponding Rules made thereunder.



GST Mini Ready Reckoner



Author : Akhil Singla,

Pavan Kumar Gaur

ISBN : 9789357782456

Edition: 4th Edition

Pages: 344

Binding : Paperback

Price : Rs. 895

This book provides a 'basic working knowledge' of the GST mechanism, right from understanding the GST process, to the procedure and payment of tax & penalties under the law. This book will be helpful for beginners, students & professionals who wish to understand the concepts of GST Law in a simplified manner.



GST Issues Decoding GST Issues & Litigation Trends



Author : Shankey Agrawal

ISBN : 9789356220720 Edition : 2022 Edition

Pages : 396

Binding : Paperback

Price : Rs. 850

This book is an attempt to explore the various controversies (existing legal/future controversies) and enforcement of provisions of GST. This has been done by exploring various statutory provisions & reported judgments on GST issues. The book aims to provide information and analysis on various GST related constitutional and legal issues.



GST Investigations Demands Appeals & Prosecution



Author: R. Subhashree,

G. Gokul Kishore

ISBN : 9789356221246

Edition : 2nd Edition

Pages : 416

Binding : Paperback

Price : Rs. 845

This book offers a succinct analysis and practical guidance on past and emerging jurisprudence related to High Court Orders and legal precedents in search, seizure, summons, statements, arrest, bail, provisional attachment, demands, penalties, and confiscation.



GST e-Invoicing

ISBN



Author : Aditya Singhania

: 9789356223806

Edition: 3rd Edition

Pages: 344

Binding: Paperback

Price : Rs. 795

This book is a comprehensive guide on e-Invoicing. It assists the reader in understanding the background, concepts, and issues. This book serves as a ready referencer for persons handling the execution of the e-Invoicing module in the existing accounting software.



Analysis of The Maharashtra Settlement of Arrears of Tax, Interest, Penalty, or Late Fee Act, 2022



Author: WIRC of ICAI
ISBN: 9789356221956

Edition: 2022 Edition

Pages : 140

Binding : Paperback

Price : Rs. 350

This book provides deep analytical insight and a theoretical and practical understanding of The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022. This book will be helpful for both the Taxpayers & Tax Professionals.









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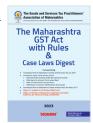
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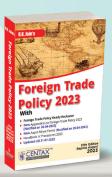
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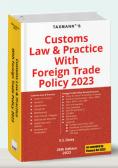
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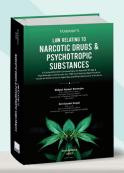




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