

Contents

	PAGE
Acronyms in GST	<i>I-13</i>
Section Index	<i>I-17</i>
CHAPTER 1	
GST - An overview	1
CHAPTER 2	
IGST, CGST, SGST and UTGST	27
CHAPTER 3	
Taxable event in GST	32
CHAPTER 4	
Supply of goods or services or both	59
CHAPTER 5	
Classification of goods and services	73
CHAPTER 6	
Value of taxable supply of goods or services or both	90

CHAPTER 7

Valuation Rules if value for GST not ascertainable	107
--	-----

CHAPTER 8

Vat Concept and its application in GST	127
--	-----

CHAPTER 9

Input Tax Credit (ITC)	138
------------------------	-----

CHAPTER 10

Numerical Illustrations of input tax credit	165
---	-----

CHAPTER 11

Input Tax Credit when exempted as well as taxable supplies made	172
---	-----

CHAPTER 12

Input Service Distributor (ISD)	181
---------------------------------	-----

CHAPTER 13

Person liable to pay tax	188
--------------------------	-----

CHAPTER 14

Place of supply of goods or services or both other than exports or imports	202
--	-----

CHAPTER 15

Place of supply in case of export or import of goods or services or both	222
--	-----

CHAPTER 16

Exports and Imports

243

CHAPTER 17

Special Economic Zones (SEZ) and EOU

272

CHAPTER 18

Time of supply of goods and services

277

CHAPTER 19

Reverse charge

288

CHAPTER 20

Exemption from GST by issue of Notification

297

CHAPTER 21

Concessions to small enterprises in GST

314

CHAPTER 22

Construction and Works Contract Services

329

CHAPTER 23

Distributive Trade Services

354

CHAPTER 24

Passenger Transport Services

363

CHAPTER 25

Goods Transport Services

369

CHAPTER 26

Financial and related services

382

CHAPTER 27

Leasing or rental services and licensing services

401

CHAPTER 28

Software and IPR Services

409

CHAPTER 29

Business and production services

418

CHAPTER 30

Telecommunication, broadcasting and information supply

443

CHAPTER 31

Community social, personal and other services

450

CHAPTER 32

Government related activities

468

CHAPTER 33

Basic procedures in GST

488

CHAPTER 34

Registration under GST

505

CHAPTER 35

Tax Invoice, Credit and Debit Notes

530

CHAPTER 36

E-way Bill for transport of goods

546

CHAPTER 37

Payment of taxes by cash and through input tax credit

576

CHAPTER 38

Returns under GST

590

CHAPTER 39

Assessment and Audit

611

CHAPTER 40

Demands and recovery

623

CHAPTER 41

Refund in GST

651

CHAPTER 42

Powers of GST Officers

677

CHAPTER 43

Offences and penalties

683

CHAPTER 44

First Appeal and revision in GST

692

CHAPTER 45

Appeal before Appellate Tribunal

704

CHAPTER 46

Appeals before High Court and Supreme Court

712

CHAPTER 47

Prosecution and compounding

716

CHAPTER 48

Provisions relating to evidence

724

CHAPTER 49

Electronic Commerce

731

CHAPTER 50

Miscellaneous issues in GST

737

CHAPTER 51

GST Compensation Cess

758

	PAGE
CHAPTER 52	
Input Tax Credit while Switching over from existing tax structure to GST	763
CHAPTER 53	
Transitory issues relating to service tax and goods	778
CHAPTER 54	
Other Transitory Provisions	783
CHAPTER 55	
Constitutional Background of GST	788
SUBJECT INDEX	803