

Contents

	PAGE
<i>About the Author</i>	I-5
<i>Foreword & message</i>	I-7 to I-10
<i>Preface to Second Edition</i>	I-11
<i>Preamble</i>	I-13
Chapter 1	
◆ GST - AN OVERVIEW	1
Chapter 2	
◆ SUPPLY AND TYPES OF SUPPLY	21
Chapter 3	
◆ REVERSE CHARGE MECHANISM	50
Chapter 4	
◆ COMPOSITION SCHEME	73
Chapter 5	
◆ EXEMPTIONS FROM GST	90
Chapter 6	
◆ INPUT TAX CREDIT	110
Chapter 7	
◆ PLACE OF SUPPLY	139
Chapter 8	
◆ TIME OF SUPPLY	167
Chapter 9	
◆ VALUE OF SUPPLY	192
Chapter 10	
◆ REGISTRATION	223
Chapter 11	
◆ TAX INVOICE, CREDIT & DEBIT NOTES	260
Chapter 12	
◆ ACCOUNTS AND RECORDS	279
Chapter 13	
◆ PAYMENT OF TAXES	291
Chapter 14	
◆ TDS & TCS PROVISIONS	314
Chapter 15	
◆ RETURNS	331

	PAGE
Chapter 16	
◆ E-WAY BILL	359
Chapter 17	
◆ ASSESSMENT	389
Chapter 18	
◆ AUDIT AND ANNUAL RETURN	410
Chapter 19	
◆ INSPECTION, SEARCH AND SEIZURE	450
Chapter 20	
◆ DEMANDS AND RECOVERY	468
Chapter 21	
◆ LIABILITY TO PAY IN CERTAIN CASES	491
Chapter 22	
◆ OFFENCES AND PENALTIES	504
Chapter 23	
◆ APPEAL AND REVISION	521
Chapter 24	
◆ ADVANCE RULING	544
Chapter 25	
◆ REFUND	557
Chapter 26	
◆ TRANSITIONAL PROVISIONS	583
Chapter 27	
◆ ANTI-PROFITEERING	602
Chapter 28	
◆ ZERO RATED SUPPLIES	613
Chapter 29	
◆ TOURIST REFUND SCHEME	624
Chapter 30	
◆ JOB WORK	628
Chapter 31	
◆ E-COMMERCE	638
Chapter 32	
◆ HIGH SEAS SALE	647
Chapter 33	
◆ INPUT SERVICE DISTRIBUTOR	651
Chapter 34	
◆ GST COMPENSATION CESS	663
Chapter 35	
◆ MISCELLANEOUS PROVISIONS	669
Chapter 36	
◆ INDUSTRY SPECIFIC PROVISIONS	675