

# CONTENTS

	PAGE
<i>List of Forms</i>	<i>I-13</i>
<i>List of Cases Digested</i>	<i>I-21</i>

## DIVISION ONE

1

### GST Law Guide

◆ Acronyms in GST	<i>1.i*</i>
◆ Introduction	<i>1.3*</i>
◆ Taxable event in GST	<i>1.19*</i>
◆ Value of taxable supply of goods or services or both	<i>1.34*</i>
◆ Input Tax Credit (ITC)	<i>1.50*</i>
◆ Place of supply of goods or services or both other than exports or imports	<i>1.66*</i>
◆ Place of supply in case of export or import of goods or services or both	<i>1.80*</i>
◆ Exports and imports	<i>1.91*</i>
◆ Time of supply of goods and services	<i>1.106*</i>
◆ Reverse charge	<i>1.113*</i>
◆ Exemption from GST by issue of notification	<i>1.120*</i>
◆ Concessions to small enterprises in GST	<i>1.122*</i>
◆ Some important taxable services	<i>1.132*</i>
◆ Government related activities	<i>1.164*</i>
◆ Basic procedures in GST	<i>1.167*</i>
◆ Tax invoice, credit and debit notes	<i>1.183*</i>
◆ E-way bill for transport of goods	<i>1.194*</i>

---

\*See Volume 1.

	PAGE
◆ Payment of taxes by cash and through input tax credit	1.203*
◆ Returns under GST	1.209*
◆ Assessment and audit	1.222*
◆ Demands and recovery	1.227*
◆ Refund in GST	1.238*
◆ Powers of GST officers, offences and penalties	1.248*
◆ Appeal and revision in GST	1.256*
◆ Prosecution and compounding	1.268*
◆ Electronic commerce	1.272*
◆ Miscellaneous issues in GST	1.277*
◆ GST compensation cess	1.289*
◆ Constitutional background of GST	1.292*

## 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>	2.11*
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	2.169*
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2018</i>	2.171*
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018</i>	2.173*
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018</i>	2.175*
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018</i>	2.177*
◆ <i>Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017</i>	2.179*
◆ <i>Central Goods and Services Tax (Amendment) Act, 2018</i>	2.181*
◆ <i>Appendix : Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017</i>	2.193*
◆ <i>Subject Index</i>	2.215*

\*See Volume 1.

**DIVISION THREE****3****Integrated Goods and Services Tax Act, 2017**

- ◆ *Arrangement of Sections* 3.3\*
- ◆ *Text of the Integrated Goods and Services Tax Act, 2017* 3.5\*
- ◆ *Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017* 3.31\*
- ◆ *Integrated Goods and Services Tax (Amendment) Act, 2018* 3.33\*
- ◆ *Subject Index* 3.35\*

**DIVISION FOUR****4****Union Territory Goods and Services Tax Act, 2017**

- ◆ *Arrangement of Sections* 4.3\*
- ◆ *Text of the Union Territory Goods and Services Tax Act, 2017* 4.5\*
- ◆ *Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2019* 4.27\*
- ◆ *Union Territory Goods and Services Tax (Amendment) Act, 2018* 4.29\*
- ◆ *Subject Index* 4.31\*

**DIVISION FIVE****5****Goods and Services Tax (Compensation to States) Act, 2017**

- ◆ *Arrangement of Sections* 5.3\*
- ◆ *Text of the Goods and Services Tax (Compensation to States) Act, 2017* 5.5\*
- ◆ *Goods and Services Tax (Compensation to States) Amendment Act, 2018* 5.17\*
- ◆ *Subject Index* 5.19\*

**DIVISION SIX****6****Rules and Forms**

- ◆ *Central Goods & Services Tax Rules, 2017* 6.3\*

---

\*See Volume 1.

	PAGE
◆ <i>Integrated Goods &amp; Services Tax Rules, 2017</i>	6.573*
◆ <i>Goods and Services Tax Compensation Cess Rules, 2017</i>	6.589*
◆ <i>Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017</i>	6.593*
◆ <i>Union Territory Goods and Services Tax (Chandigarh) Rules, 2017</i>	6.597*
◆ <i>Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017</i>	6.601*
◆ <i>Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017</i>	6.605*
◆ <i>Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017</i>	6.609*
◆ <i>Goods and Services Tax Settlement of Funds Rules, 2017</i>	6.613*
◆ <i>National Anti-Profiteering Authority : Procedure and Methodology</i>	6.657*

## DIVISION SEVEN

7

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

◆ <i>CGST Notifications</i>	7.3*
◆ <i>Service Tax Notification</i>	7.77*
◆ <i>IGST Notifications</i>	7.78*
◆ <i>UTGST Notifications</i>	7.87*
◆ <i>Compensation Cess Notifications</i>	7.102*
◆ <i>CGST (Rate) Notifications</i>	7.103*
◆ <i>IGST (Rate) Notifications</i>	7.135*
◆ <i>UTGST (Rate) Notifications</i>	7.170*
◆ <i>Compensation Cess (Rate) Notifications</i>	7.204*

## DIVISION EIGHT

8

### Circulars and Clarifications

◆ <i>Circulars and Clarifications</i>	8.3
---------------------------------------	-----

---

\*See Volume 1.

**DIVISION NINE****9****Constitutional Provisions**

- ◆ *Constitution (One Hundred and First Amendment) Act, 2016* 9.3
- ◆ *Relevant provisions of Constitution of India* 9.9
- ◆ *Date of enforcement of provisions of Constitution (One Hundred and First Amendment) Act, 2016* 9.23

**DIVISION TEN****10****Annotated Text of CBIC's FAQs****CBIC's FAQs DATED 15-12-2018**

<b>10.1</b>	Overview of Goods and Services Tax (GST)	10.5
<b>10.2</b>	Levy of and Exemption from Tax	10.14
<b>10.3</b>	Registration	10.26
<b>10.4</b>	Meaning and Scope of Supply	10.39
<b>10.5</b>	Time of Supply	10.45
<b>10.6</b>	Valuation in GST	10.50
<b>10.7</b>	GST Payment of Tax	10.59
<b>10.8</b>	Electronic Commerce and Tax Collected at Source	10.77
<b>10.9</b>	Job Work	10.83
<b>10.10</b>	Input Tax Credit	10.89
<b>10.11</b>	Concept of Input Service Distributor in GST	10.99
<b>10.12</b>	Returns Process	10.103
<b>10.13</b>	Assessment and Audit	10.108
<b>10.14</b>	Refunds	10.142
<b>10.15</b>	Demands and Recovery	10.170
<b>10.16</b>	Appeals/Revision	10.182
<b>10.17</b>	Advance Ruling	10.192
<b>10.18</b>	Inspection, Search, Seizure and Arrest	10.197
<b>10.19</b>	Offences, Penalties, Prosecution and Compounding	10.209
<b>10.20</b>	Overview of the IGST Act	10.217
<b>10.21</b>	Exports and Imports	10.220
<b>10.22</b>	Place of Supply of Goods and Services	10.244
<b>10.23</b>	GSTN and Frontend Business Process on GST Portal	10.253
<b>10.24</b>	Transitional Provisions	10.262

	PAGE
<b>10.25</b> Anti-Profitteering Provisions	10.267
<b>10.26</b> Frequently Asked Questions on TCS	10.272

## **FURTHER FAQs ISSUED BY CBIC**

<b>10.27</b> Tweet FAQs	10.277
<b>10.28</b> Revenue secretary busts seven misconceptions about newly implemented law relating to GST	10.303
<b>10.29</b> GST Migration FAQs	10.304
<b>10.30</b> Composition Levy	10.309
<b>10.31</b> Other FAQs	10.316
<b>10.32</b> Ethical Issues relating to GST	10.330

## **FAQs RELATING TO GST RATES**

<b>10.33</b> FAQs Relating to GST Rates	10.332
---	--------

## **SECTORAL FAQs**

<b>10.34</b> Drugs & Pharmaceuticals	10.362
<b>10.35</b> E-Commerce	10.366
<b>10.36</b> Exports	10.371
<b>10.37</b> Food Processing	10.378
<b>10.38</b> Gems and jewellery	10.383
<b>10.39</b> Government services	10.385
<b>10.40</b> Handicrafts	10.395
<b>10.41</b> IT/ITES	10.399
<b>10.42</b> MSME	10.405
<b>10.43</b> Mining	10.415
<b>10.44</b> Textiles	10.423
<b>10.45</b> Traders	10.430
<b>10.46</b> Transport & Logistics Received from various quarters	10.439

## **FAQs ON E-WAY BILL**

<b>10.47</b> FAQs on E-way Bill	10.444
<b>10.48</b> New FAQs on E-way Bill	10.465

## **FAQs ON BANKING, INSURANCE AND STOCK BROKERS SECTOR**

<b>10.49</b> Banking sector	10.468
-----------------------------	--------

	PAGE
<b>10.50</b> Insurance sector	<i>10.484</i>
<b>10.51</b> Stock broking services	<i>10.486</i>

## **OTHER FAQs**

<b>10.52</b> FAQs on Relaxation of Legal Metrology (Packaged Commodities) Rules, 2011 for facilitation of implementation of the provisions of the GST Act and Rules	<i>10.491</i>
---	---------------

## **DIVISION ELEVEN**

**11**

### **Annotated Text of CBIC's Taxpayers' Series**

#### **CBIC's TAXPAYERS' SERIES**

<b>11.1</b> Registration	<i>11.5</i>
<b>11.2</b> Cancellation of Registration	<i>11.8</i>
<b>11.3</b> Meaning and Scope of Supply	<i>11.11</i>
<b>11.4</b> Composite Supply and Mixed Supply	<i>11.14</i>
<b>11.5</b> Time of Supply in GST	<i>11.17</i>
<b>11.6</b> GST on advances received for future supplies	<i>11.21</i>
<b>11.7</b> Concept of Aggregate Turnover in GST	<i>11.24</i>
<b>11.8</b> Non-resident taxable person in GST	<i>11.25</i>
<b>11.9</b> Casual taxable person in GST	<i>11.26</i>
<b>11.10</b> Input Service Distributor in GST	<i>11.30</i>
<b>11.11</b> Composition Levy Scheme in GST	<i>11.32</i>
<b>11.12</b> Reverse Charge Mechanism in GST	<i>11.36</i>
<b>11.13</b> Tax Invoice and other such instruments in GST	<i>11.40</i>
<b>11.14</b> Accounts and Records in GST	<i>11.47</i>
<b>11.15</b> Credit Note in GST	<i>11.49</i>
<b>11.16</b> Debit Note in GST	<i>11.51</i>
<b>11.17</b> Electronic Cash/Credit Ledgers and Liability Register in GST	<i>11.53</i>
<b>11.18</b> Electronic Way Bill in GST	<i>11.55</i>
<b>11.19</b> Input Tax Credit Mechanism in GST	<i>11.59</i>
<b>11.20</b> Transition Provisions under GST	<i>11.63</i>
<b>11.21</b> Integrated Goods and Services Tax Act	<i>11.66</i>
<b>11.22</b> Compensation cess in GST	<i>11.73</i>
<b>11.23</b> Imports in GST Regime	<i>11.74</i>
<b>11.24</b> Zero Rating of Supplies in GST	<i>11.79</i>
<b>11.25</b> Deemed Exports in GST	<i>11.81</i>

	PAGE
11.26 Pure Agent Concept in GST	11.84
11.27 Job Work under GST	11.86
11.28 Works Contract in GST	11.88
11.29 Valuation in GST	11.92
11.30 Margin Scheme in GST	11.97
11.31 Provisional Assessment in GST	11.98
11.32 Returns in GST	11.100
11.33 Statement of Outward Supplies (GSTR-1) in GST	11.104
11.34 Refunds under GST	11.108
11.35 Refund of Integrated Tax paid on account of zero rated supplies	11.116
11.36 Refund of unutilised Input Tax Credit (ITC)	11.120
11.37 Advance Ruling Mechanism in GST	11.126
11.38 Goods Transport Agency in GST	11.131
11.39 GST on Charitable and Religious Trusts	11.134
11.40 GST on Education Services	11.138
11.41 GST on Co-operative Housing Societies	11.144
11.42 Online Information Data Base Access and Retrieval (OIDAR) Services in GST	11.147
11.43 GST Practitioners	11.151
11.44 National Anti-Profitteering Authority in GST	11.153
11.45 Benefits of Goods and Services Tax (GST)	11.156
11.46 Special Audit in GST	11.157
11.47 TDS under GST	11.159
11.48 TCS Mechanism under GST	11.179
11.49 Inspection, Search, Seizure and Arrest	11.181
11.50 Appeals and Review Mechanism under GST	11.183
11.51 Recovery of Tax	11.187

## DIVISION TWELVE

12

### Case Laws Digest

- ◆ *Section Key to Landmark Rulings of Supreme Court/ High Courts/AAAR/AAR/NAA* 12.i
- ◆ *Alphabetical Key to Landmark Rulings of Supreme Court/ High Courts/AAAR/AAR/NAA* 12.iii
- ◆ *Case Laws Digest* 12.3

### LIST OF NOTIFICATIONS

i

### LIST OF CIRCULARS AND CLARIFICATIONS

xliv