## **CONTENTS**

	PAGE
List of Forms	I-15
List of Cases Digested	I-23
DIVISION ONE	1
GST Law Guide	
◆ Acronyms in GST	1.i
◆ Introduction	1.3
◆ Taxable event in GST	1.19
<ul> <li>Value of taxable supply of goods or services or both</li> </ul>	1.34
◆ Input Tax Credit (ITC)	1.50
<ul> <li>Place of supply of goods or services or both other than exports or imports</li> </ul>	1.66
<ul> <li>Place of supply in case of export or import of goods or services or both</li> </ul>	1.80
• Exports and imports	1.91
◆ Time of supply of goods and services	1.106
• Reverse charge	1.113
◆ Exemption from GST by issue of notification	1.120
◆ Concessions to small enterprises in GST	1.122
◆ Some important taxable services	1.132
Government related activities	1.164
◆ Basic procedures in GST	1.167
◆ Tax invoice, credit and debit notes	1.183
• E-way bill for transport of goods	1.194

CONTENTS

**I-6** 

	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	
♦ Arrangement of Sections	2.3
♦ Text of the Central Goods and Services Tax Act, 2017	2.11
◆ Central Goods and Services Tax (Removal of Difficulties) Order, 2018	2.169
◆ Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018	2.170
◆ Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018	2.172
<ul> <li>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018</li> </ul>	2.173
◆ Central Goods and Services Tax (Removal of Difficulties) Order, 2019	2.174
<ul> <li>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2019</li> </ul>	2.175
<ul> <li>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019</li> </ul>	2.176
◆ Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019	2.177

I-7 CONTENTS

Control Coods and Saminas Tax (Extension to James)	PAGE
◆ Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017	2.178
◆ Central Goods and Services Tax (Amendment) Act, 2018	2.180
◆ Appendix: Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017	2.191
♦ Subject Index	2.213
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	3.32
◆ 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	4.26
◆ Union Territory Goods and Services Tax (Second Removal of Difficulties) Order, 2019	4.28
◆ Union Territory Goods and Services Tax (Third Removal of Difficulties) Order, 2019	4.29
◆ Union Territory Goods and Services Tax (Amendment) Act, 2018	4.30
♦ Subject Index	4.33
DIVISION FIVE	5
Goods and Services Tax (Compensation to States) Act, 2017	
♦ Arrangement of Sections	5.3

0	$\sim$ 1	TT	T T	¬ ъ	TO	
		NI	ı	- IN	N I	ſS.

	CONTENTS	I-8
		PAGE
•	Text of the Goods and Services Tax (Compensation to States) Act, 2017	5.5
•	Goods and Services Tax (Compensation to States) Amendment Act, 2018 Subject Index	5.17 5.19
n	IVISION SIX	6
		J
K	ules and Forms	
•	Central Goods & Services Tax Rules, 2017	6.3
•	Integrated Goods & Services Tax Rules, 2017	6.573
•	Goods and Services Tax Compensation Cess Rules, 2017	6.589
•	Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017	6.593
•	Union Territory Goods and Services Tax (Chandigarh) Rules, 2017	6.597
•	Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017	6.601
•	Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017	6.605
•	Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017	6.609
•	Goods and Services Tax Settlement of Funds Rules, 2017	6.613
•	National Anti-Profiteering Authority : Procedure and Methodology	6.657
D	IVISION SEVEN	7
N	otifications issued under CGST Act/IGST Act/UTGST Act	
•	CGST Notifications	7.3
•	Service Tax Notifications	7.81
•	IGST Notifications	7.83
•	UTGST Notifications	7.92
•	Compensation Cess Notifications	7.108
•	CGST (Rate) Notifications	7.109
•	IGST (Rate) Notifications	7.148

I-9 CONTENTS

	GST (Rate) Notifications npensation Cess (Rate) Notifications	PAGE 7.187 7.229
DIVIS	ION EIGHT	8
Circul	ars and Clarifications	
♦ Cir	culars and Clarifications	8.3*
DIVIS	ION NINE	9
Const	itutional Provisions	
♦ Rei	nstitution (One Hundred and First Amendment) Act, 2016 levant provisions of Constitution of India	9.3* 9.9*
	te of enforcement of provisions of Constitution ne Hundred and First Amendment) Act, 2016	9.23*
DIVIS	ION TEN	10
Anno	tated Text of CBIC's FAQs	
CBIC	's FAQs DATED 15-12-2018	
10.1 10.2 10.3 10.4 10.5 10.6 10.7 10.8 10.9 10.10 10.11 10.12 10.13 10.14	Overview of Goods and Services Tax (GST) Levy of and Exemption from Tax Registration Meaning and Scope of Supply Time of Supply Valuation in GST GST Payment of Tax Electronic Commerce and Tax Collected at Source Job Work Input Tax Credit Concept of Input Service Distributor in GST Returns Process Assessment and Audit Refunds	10.5* 10.14* 10.26* 10.39* 10.45* 10.59* 10.77* 10.83* 10.89* 10.103* 10.108* 10.142*
10.15	Demands and Recovery	10.170*

<sup>\*</sup>See Volume 2.

I-10

<sup>\*</sup>See Volume 2.

I-11 CONTENTS

		PAGE		
10.45	Traders	10.430*		
10.45	Transport & Logistics Received from various quarters	10.430*		
	110110port & Zogiotto 11001110u 110111110uo quantuzo			
FAQs ON E-WAY BILL				
10.47	FAQs on E-way Bill	10.444*		
10.48	New FAQs on E-way Bill	10.465*		
FAOs	ON BANKING, INSURANCE AND STOCK			
_	KERS SECTOR			
10.49	Banking sector	10.468*		
10.50	Insurance sector	10.484*		
10.51	Stock broking services	10.486*		
OTILI				
OTH	ER FAQs			
10.52	FAQs on Relaxation of Legal Metrology (Packaged Commodities) Rules, 2011 for facilitation of implementation of the provisions of the GST Act and Rules	10.491*		
DIVIS	SION ELEVEN	11		
	SION ELEVEN tated Text of CBIC's Taxpayers' Series	11		
Anno		11		
Anno	tated Text of CBIC's Taxpayers' Series  TAXPAYERS' SERIES			
Anno	tated Text of CBIC's Taxpayers' Series	11.5* 11.8*		
Anno CBIC's	tated Text of CBIC's Taxpayers' Series  TAXPAYERS' SERIES  Registration	11.5*		
Anno CBIC's 11.1 11.2	tated Text of CBIC's Taxpayers' Series  STAXPAYERS' SERIES  Registration  Cancellation of Registration	11.5* 11.8*		
Anno CBIC's 11.1 11.2 11.3	tated Text of CBIC's Taxpayers' Series  STAXPAYERS' SERIES  Registration  Cancellation of Registration  Meaning and Scope of Supply	11.5* 11.8* 11.11*		
Anno CBIC's 11.1 11.2 11.3 11.4	tated Text of CBIC's Taxpayers' Series  S TAXPAYERS' SERIES  Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply	11.5* 11.8* 11.11* 11.14*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5	tated Text of CBIC's Taxpayers' Series  STAXPAYERS' SERIES  Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST	11.5* 11.8* 11.11* 11.14* 11.17*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6	tated Text of CBIC's Taxpayers' Series  Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies	11.5* 11.8* 11.11* 11.14* 11.17* 11.21*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7	rated Text of CBIC's Taxpayers' Series  Staxpayers' Series  Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST	11.5* 11.8* 11.11* 11.14* 11.17* 11.21* 11.24*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8	Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST	11.5* 11.8* 11.11* 11.14* 11.17* 11.21* 11.24* 11.25*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8 11.9	rated Text of CBIC's Taxpayers' Series  Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST Casual taxable person in GST	11.5* 11.8* 11.11* 11.14* 11.17* 11.21* 11.24* 11.25* 11.26*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8 11.9 11.10	Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST Casual taxable person in GST Input Service Distributor in GST	11.5* 11.8* 11.11* 11.14* 11.17* 11.21* 11.24* 11.25* 11.26* 11.30*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8 11.9 11.10 11.11	Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST Casual taxable person in GST Input Service Distributor in GST Composition Levy Scheme in GST	11.5* 11.8* 11.11* 11.14* 11.21* 11.24* 11.25* 11.26* 11.30* 11.32*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8 11.9 11.10 11.11	Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST Casual taxable person in GST Input Service Distributor in GST Composition Levy Scheme in GST Reverse Charge Mechanism in GST	11.5* 11.8* 11.11* 11.14* 11.21* 11.24* 11.25* 11.26* 11.30* 11.32* 11.36* 11.40* 11.47*		
Anno CBIC's 11.1 11.2 11.3 11.4 11.5 11.6 11.7 11.8 11.9 11.10 11.11 11.12	Registration Cancellation of Registration Meaning and Scope of Supply Composite Supply and Mixed Supply Time of Supply in GST GST on advances received for future supplies Concept of Aggregate Turnover in GST Non-resident taxable person in GST Casual taxable person in GST Input Service Distributor in GST Composition Levy Scheme in GST Reverse Charge Mechanism in GST Tax Invoice and other such instruments in GST	11.5* 11.8* 11.11* 11.14* 11.21* 11.24* 11.25* 11.26* 11.30* 11.32* 11.36* 11.40*		

<sup>\*</sup>See Volume 2.

I-12

<sup>\*</sup>See Volume 2.

I-13 CONTENTS

	PAGE
DIVISION TWELVE	12
Digest of Landmark Rulings	
<ul> <li>Section Key to Landmark Rulings of Supreme Court/ High Courts/AAAR/AAR/NAA</li> </ul>	12.i*
◆ Alphabetical Key to Landmark Rulings of Supreme Court/ High Courts/AAAR/AAR/NAA	12.iii'
♦ Digest of Landmark Rulings	12.3
LIST OF NOTIFICATIONS	i
LIST OF CIRCULARS AND CLARIFICATIONS	11

<sup>\*</sup>See Volume 2.