

CONTENTS

	PAGE
<i>List of Forms</i>	<i>I-15</i>
DIVISION ONE	1
GST Law Guide	
◆ Acronyms in GST	<i>1.i</i>
◆ Introduction	<i>1.3</i>
◆ Taxable event in GST	<i>1.28</i>
◆ Value of taxable supply of goods or services or both	<i>1.44</i>
◆ Input Tax Credit (ITC)	<i>1.62</i>
◆ Place of supply of goods or services or both other than exports or imports	<i>1.81</i>
◆ Place of supply in case of export or import of goods or services or both	<i>1.96</i>
◆ Exports and imports	<i>1.109</i>
◆ Time of supply of goods and services	<i>1.128</i>
◆ Reverse charge	<i>1.135</i>
◆ Exemption from GST by issue of notification	<i>1.144</i>
◆ Concessions to small enterprises in GST	<i>1.146</i>
◆ Some important taxable services	<i>1.161</i>
◆ Government related activities	<i>1.208</i>
◆ Basic procedures in GST	<i>1.211</i>
◆ Tax invoice, credit and debit notes	<i>1.228</i>
◆ E-way bill for transport of goods	<i>1.240</i>
◆ Payment of taxes by cash and through input tax credit	<i>1.251</i>

	PAGE
◆ Returns under GST	1.260
◆ Assessment and audit	1.271
◆ Demands and recovery	1.276
◆ Refund in GST	1.289
◆ Powers of GST officers, offences and penalties	1.300
◆ Appeal and revision in GST	1.308
◆ Prosecution and compounding	1.320
◆ Electronic commerce	1.324
◆ Miscellaneous issues in GST	1.330
◆ GST compensation cess	1.343
◆ Constitutional background of GST	1.346

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>	2.13
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2018</i>	2.183
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018</i>	2.184
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018</i>	2.186
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018</i>	2.187
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	2.188
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2019</i>	2.189
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019</i>	2.190
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019</i>	2.191

	PAGE
◆ <i>Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019</i>	2.192
◆ <i>Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019</i>	2.194
◆ <i>Central Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019</i>	2.195
◆ <i>Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017</i>	2.196
◆ <i>Central Goods and Services Tax (Amendment) Act, 2018</i>	2.197
◆ <i>Appendix : Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017</i>	2.209
◆ <i>Subject Index</i>	2.231

DIVISION THREE

3

Integrated Goods and Services Tax Act, 2017

◆ <i>Arrangement of Sections</i>	3.3
◆ <i>Text of the Integrated Goods and Services Tax Act, 2017</i>	3.5
◆ <i>Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017</i>	3.31
◆ <i>Integrated Goods and Services Tax (Amendment) Act, 2018</i>	3.32
◆ <i>Subject Index</i>	3.35

DIVISION FOUR

4

Union Territory Goods and Services Tax Act, 2017

◆ <i>Arrangement of Sections</i>	4.3
◆ <i>Text of the Union Territory Goods and Services Tax Act, 2017</i>	4.5
◆ <i>Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	4.26
◆ <i>Union Territory Goods and Services Tax (Second Removal of Difficulties) Order, 2019</i>	4.28
◆ <i>Union Territory Goods and Services Tax (Third Removal of Difficulties) Order, 2019</i>	4.29
◆ <i>Union Territory Goods and Services Tax (Amendment) Act, 2018</i>	4.30
◆ <i>Subject Index</i>	4.33

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
- ◆ *Integrated Goods & Services Tax Rules, 2017* 6.605
- ◆ *Goods and Services Tax Compensation Cess Rules, 2017* 6.621
- ◆ *Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017* 6.625
- ◆ *Union Territory Goods and Services Tax (Chandigarh) Rules, 2017* 6.629
- ◆ *Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017* 6.633
- ◆ *Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017* 6.637
- ◆ *Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017* 6.641
- ◆ *Goods and Services Tax Settlement of Funds Rules, 2017* 6.645
- ◆ *Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019* 6.689
- ◆ *National Anti-Profiteering Authority : Procedure and Methodology* 6.697
- ◆ *Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019* 6.701

DIVISION SEVEN**7****Notifications issued under CGST Act/IGST Act/UTGST Act**

◆ <i>CGST Notifications</i>	7.3
◆ <i>Service Tax Notifications</i>	7.95
◆ <i>IGST Notifications</i>	7.97
◆ <i>UTGST Notifications</i>	7.110
◆ <i>Compensation Cess Notifications</i>	7.127
◆ <i>CGST (Rate) Notifications</i>	7.128
◆ <i>IGST (Rate) Notifications</i>	7.173
◆ <i>UTGST (Rate) Notifications</i>	7.217
◆ <i>Compensation Cess (Rate) Notifications</i>	7.264

DIVISION EIGHT**8****Case Laws**

◆ <i>Section Key to Landmark Rulings of High Courts/AAAR/AAR/NAA</i>	8.i*
◆ <i>Alphabetical Key to Landmark Rulings of High Courts/AAAR/AAR/NAA</i>	8.iii*
◆ <i>Case Laws</i>	8.3*

DIVISION NINE**9****Annotated Text of CBIC's FAQs****CBIC's FAQs DATED 15-12-2018**

9.1	Overview of Goods and Services Tax (GST)	9.5*
9.2	Levy of and Exemption from Tax	9.14*
9.3	Registration	9.26*
9.4	Meaning and Scope of Supply	9.39*
9.5	Time of Supply	9.45*
9.6	Valuation in GST	9.50*
9.7	GST Payment of Tax	9.59*

*See Volume 2.

	PAGE
9.8 Electronic Commerce and Tax Collected at Source	9.77*
9.9 Job Work	9.83*
9.10 Input Tax Credit	9.89*
9.11 Concept of Input Service Distributor in GST	9.99*
9.12 Returns Process	9.103*
9.13 Assessment and Audit	9.108*
9.14 Refunds	9.142*
9.15 Demands and Recovery	9.170*
9.16 Appeals/Revision	9.182*
9.17 Advance Ruling	9.192*
9.18 Inspection, Search, Seizure and Arrest	9.197*
9.19 Offences, Penalties, Prosecution and Compounding	9.209*
9.20 Overview of the IGST Act	9.217*
9.21 Exports and Imports	9.220*
9.22 Place of Supply of Goods and Services	9.244*
9.23 GSTN and Frontend Business Process on GST Portal	9.253*
9.24 Transitional Provisions	9.262*
9.25 Anti-Profiteering Provisions	9.267*
9.26 Frequently Asked Questions on TCS	9.272*

FURTHER FAQS ISSUED BY CBIC

9.27 Tweet FAQs	9.277*
9.28 Revenue secretary busts seven misconceptions about newly implemented law relating to GST	9.303*
9.29 GST Migration FAQs	9.304*
9.30 Composition Levy	9.309*
9.31 Other FAQs	9.316*
9.32 Ethical Issues relating to GST	9.330*

FAQs RELATING TO GST RATES

9.33 FAQs Relating to GST Rates	9.332*
----------------------------------------	--------

SECTORAL FAQs

9.34 Drugs & Pharmaceuticals	9.362*
9.35 E-Commerce	9.366*
9.36 Exports	9.371*

*See Volume 2.

	PAGE
9.37 Food Processing	9.378*
9.38 Gems and jewellery	9.383*
9.39 Government services	9.385*
9.40 Handicrafts	9.395*
9.41 IT/ITES	9.399*
9.42 MSME	9.405*
9.43 Mining	9.414*
9.44 Textiles	9.423*
9.45 Traders	9.430*
9.46 Transport & Logistics Received from various quarters	9.439*

FAQs ON E-WAY BILL

9.47 FAQs on E-way Bill	9.444*
9.48 New FAQs on E-way Bill	9.465*

FAQs ON BANKING, INSURANCE AND STOCK BROKERS SECTOR

9.49 Banking sector	9.468*
9.50 Insurance sector	9.484*
9.51 Stock broking services	9.486*

FAQs ON REAL ESTATE SECTOR

9.52 Clarifications on new scheme of GST on Real Estate Projects	9.491*
-------------------------------------------------------------------------	--------

OTHER FAQs

9.53 FAQs on Relaxation of Legal Metrology (Packaged Commodities) Rules, 2011 for facilitation of implementation of the provisions of the GST Act and Rules	9.509*
--------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------

DIVISION TEN

10

Circulars and Clarifications

◆ <i>Circulars and Clarifications</i>	10.3*
---------------------------------------	-------

*See Volume 2.

DIVISION ELEVEN**11****Annotated Text of CBIC's Taxpayers' Series****CBIC's TAXPAYERS' SERIES**

11.1	Registration	<i>11.5*</i>
11.2	Cancellation of Registration	<i>11.8*</i>
11.3	Meaning and Scope of Supply	<i>11.11*</i>
11.4	Composite Supply and Mixed Supply	<i>11.14*</i>
11.5	Time of Supply in GST	<i>11.17*</i>
11.6	GST on advances received for future supplies	<i>11.21*</i>
11.7	Concept of Aggregate Turnover in GST	<i>11.24*</i>
11.8	Non-resident taxable person in GST	<i>11.25*</i>
11.9	Casual taxable person in GST	<i>11.26*</i>
11.10	Input Service Distributor in GST	<i>11.30*</i>
11.11	Composition Levy Scheme in GST	<i>11.32*</i>
11.12	Reverse Charge Mechanism in GST	<i>11.36*</i>
11.13	Tax Invoice and other such instruments in GST	<i>11.40*</i>
11.14	Accounts and Records in GST	<i>11.47*</i>
11.15	Credit Note in GST	<i>11.49*</i>
11.16	Debit Note in GST	<i>11.51*</i>
11.17	Electronic Cash/Credit Ledgers and Liability Register in GST	<i>11.53*</i>
11.18	Electronic Way Bill in GST	<i>11.55*</i>
11.19	Input Tax Credit Mechanism in GST	<i>11.59*</i>
11.20	Transition Provisions under GST	<i>11.63*</i>
11.21	Integrated Goods and Services Tax Act	<i>11.66*</i>
11.22	Compensation cess in GST	<i>11.73*</i>
11.23	Imports in GST Regime	<i>11.74*</i>
11.24	Zero Rating of Supplies in GST	<i>11.79*</i>
11.25	Deemed Exports in GST	<i>11.81*</i>
11.26	Pure Agent Concept in GST	<i>11.84*</i>
11.27	Job Work under GST	<i>11.86*</i>
11.28	Works Contract in GST	<i>11.88*</i>
11.29	Valuation in GST	<i>11.92*</i>
11.30	Margin Scheme in GST	<i>11.97*</i>
11.31	Provisional Assessment in GST	<i>11.98*</i>

*See Volume 2.

	PAGE
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	11.180*
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

State Notifications

◆ <i>State Notifications (Tariff/Non-Tariff)</i>	12.3*
- Delhi	12.3*
- Maharashtra	12.43*
- Gujarat	12.83*

DIVISION THIRTEEN

13

Constitutional Provisions

◆ <i>Constitution (One Hundred and First Amendment) Act, 2016</i>	13.3*
-------------------------------------------------------------------	-------

*See Volume 2.

	PAGE
◆ <i>Relevant provisions of Constitution of India</i>	13.9*
◆ <i>Date of enforcement of provisions of Constitution (One Hundred and First Amendment) Act, 2016</i>	13.23*
LIST OF NOTIFICATIONS	<i>i</i>
LIST OF CIRCULARS & CLARIFICATIONS	<i>xxix</i>

*See Volume 2.