



# Contents

	PAGE
Acronyms in GST	I-13
Section Index	I-17
<b>CHAPTER 1</b>	
GST - An overview	1
<b>CHAPTER 2</b>	
IGST, CGST, SGST and UTGST	36
<b>CHAPTER 3</b>	
Taxable event in GST	41
<b>CHAPTER 4</b>	
Supply of goods or services or both	76
<b>CHAPTER 5</b>	
Classification of goods and services	90
<b>CHAPTER 6</b>	
Value of taxable supply of goods or services or both	107

**CHAPTER 7**

Valuation Rules if value for GST not ascertainable	130
--	-----

**CHAPTER 8**

VAT concept and its application in GST	145
--	-----

**CHAPTER 9**

Input Tax Credit (ITC)	152
------------------------	-----

**CHAPTER 10**

Input Tax Credit-other issues	176
-------------------------------	-----

**CHAPTER 11**

Input Tax Credit when exempted as well as taxable supplies made	186
---	-----

**CHAPTER 12**

Input Service Distributor (ISD)	202
---------------------------------	-----

**CHAPTER 13**

Person liable to pay tax	208
--------------------------	-----

**CHAPTER 14**

Place of supply of goods or services or both other than exports or imports	222
--	-----

**CHAPTER 15**

Place of supply in case of export or import of goods or services or both	243
--	-----

**CHAPTER 16**

Exports and Imports

273

**CHAPTER 17**

Special Economic Zones (SEZs) and EOU

315

**CHAPTER 18**

Time of supply of goods and services

322

**CHAPTER 19**

Reverse charge

333

**CHAPTER 20**

Exemption from GST by issue of Notification

346

**CHAPTER 21**

Concessions to small enterprises in GST

356

**CHAPTER 22**

Construction and Works Contract Services

379

**CHAPTER 23**

Real Estate Services relating to residential and commercial apartments

402

**CHAPTER 24**

TDR/FSI/Upfront amount in Long term lease in real estate transactions

434

**CHAPTER 25**

Distributive Trade Services

457

**CHAPTER 26**

Passenger Transport Services

477

**CHAPTER 27**

Goods Transport Services

489

**CHAPTER 28**

Financial and related services

503

**CHAPTER 29**

Leasing or rental services and licensing services

527

**CHAPTER 30**

Software and IPR Services

537

**CHAPTER 31**

Business and production services

547

**CHAPTER 31A**

Job Work

567

**CHAPTER 32**

Telecommunication, broadcasting and information supply

591

**CHAPTER 33**

Community social, personal and other services

599

**CHAPTER 34**

Government related activities

631

**CHAPTER 35**

Basic procedures in GST

659

**CHAPTER 36**

Registration under GST

678

**CHAPTER 37**

Tax Invoice, Credit and Debit Notes

712

**CHAPTER 38**

E-way Bill for transport of goods

735

**CHAPTER 39**

Payment of taxes by cash and through input tax credit

772

**CHAPTER 40**

Returns under GST

792

**CHAPTER 41**

Assessment and Audit

833

**CHAPTER 42**

Demands and recovery

845

**CHAPTER 43**

Refund in GST

876

**CHAPTER 44**

Powers of GST Officers

936

**CHAPTER 45**

Offences and penalties

943

**CHAPTER 46**

First Appeal and revision in GST

954

**CHAPTER 47**

Appeal before Appellate Tribunal

968

**CHAPTER 48**

Appeals before High Court and Supreme Court

977

**CHAPTER 49**

Prosecution and compounding

981

**CHAPTER 50**

Provisions relating to evidence

989

I-11	CONTENTS	PAGE
<b>CHAPTER 51</b>		
Electronic Commerce		996
<b>CHAPTER 52</b>		
Miscellaneous issues in GST		1007
<b>CHAPTER 53</b>		
GST Compensation Cess		1042
<b>CHAPTER 54</b>		
Transitory Provisions		1048
<b>CHAPTER 55</b>		
Constitutional Background of GST		1061
<b>SUBJECT INDEX</b>		1075