

CONTENTS

	PAGE NO.
<i>Chapter-heads</i>	<i>I-5-I-6</i>
<i>List of cases digested</i>	<i>I-29-I-70</i>
<i>List of cases affirmed/reversed/overruled/approved/ disapproved</i>	<i>I-71-I-73</i>
<i>List of cases against which SLP Dismissed/Granted by Supreme Court</i>	<i>I-75</i>
<i>List of Notifications and Circulars judicially analysed by SC, HCs, AAR, AAAR and NAA</i>	<i>I-77-I-97</i>

CENTRAL GOODS AND SERVICES TAX ACT

SECTION 1 : SHORT TITLE, EXTENT & COMMENCEMENT OF

	CASE NOS.
□ Implementation of GST	1

SECTION 2 : DEFINITIONS

□ Agent [Section 2(5)]	2
□ Business [Section 2(17)]	3
□ Goods and Services Tax Council [Section 2(36)]	4
□ Job work [Section 2(68)]	5-6
□ Securities [Section 2(101)]	7

	CASE NOS.
□ Supplier [Section 2(105)]	8
□ Taxable person [Section 2(107)]	9
□ Works Contract [Section 2(119)]	10-26

SECTION 3 : GST AUTHORITIES AND ADMINISTRATION - OFFICERS UNDER THE ACT

□ Scope of provision	27
----------------------	----

SECTIONS 7 & 12 TO 15 : SUPPLY

□ Composite supply [Section 2(30)]	28-50
□ Continuous supply of services [Section 2(33)]	51
□ Exempt supply [Section 2(47)]	52-53
□ Mixed supply [Section 2(74)]	54-56
□ Non-taxable supply [Section 2(78)]	57
□ Outward supply [Section 2(83)]	58
□ Principal supply [Section 2(90)]	59
□ Scope of supply [Section 7]	60-88
□ Time of supply of services [Section 13]	89
□ Taxable supply, value of [Section 15]	90-102

SECTION 8 : COMPOSITE AND MIXED SUPPLIERS, TAX LIABILITY ON

□ General	103-104
□ Illustrations	105

SECTION 9 : LEVY & COLLECTION OF TAX

□ General	106-107
□ Duty free shops, supply of goods to	108
□ International outbound passengers, supply of goods to	109

	CASE NOS.
□ Job works	110
□ Liquor	111-112
□ Lottery	113-114
□ Molasses, administrative charges on sale and supply of	115
□ Municipal authorities, reinstatement charges paid to	116
□ Petrol and diesel	117-119
□ Reimbursement of expenses	120
□ Rent	121
□ Road contractors, in case of	122
□ Shuttering material, renting of	123
□ Taxi aggregation e-services	124
□ Tender, in case of	125-127
□ Works contract	128-131
□ Others	132-134

SECTION 11 : LEVY AND COLLECTION OF TAX - EXEMPTIONS, POWER TO GRANT

□ Agricultural products, cleaning of	135
□ Brand/logo, effect of removal of	136-137
□ Cleaning services	138
□ Commercial space, sale of	139
□ Del credere agent	140
□ Educational institution	141-142
□ Electrical accessories, supply of	143
□ Electrical cables	144
□ Electricity distribution utility	145
□ Government services	146
□ IIM, supply of journals/periodicals to	147
□ Tourism industry	148
□ Others	149-150

SECTIONS 16 & 17 : INPUT TAX CREDIT

- ❑ Eligibility and conditions for taking credit [Section 16] *151-162*
- ❑ Credit and blocked credits, apportionment of [Section 17] *163-177*

SECTIONS 22 TO 29 : REGISTRATION

- ❑ Persons liable for registrations [Section 22] *178-188*
- ❑ Person not liable for registration [Section 23] *189*
- ❑ Compulsory registration, in certain cases [Section 24] *190-191*
- ❑ Procedure for registration [Section 25] *192-193*
- ❑ Cancellation of registration [Section 29] *194-196*

SECTION 39 : RETURNS

- ❑ Furnishing of returns [Section 39] *197-205*

SECTION 47 : LEVY OF FEES FOR LATE FILING OF RETURNS

- ❑ Constitutional validity *206*

SECTIONS 49 & 50 : PAYMENT OF TAX

- ❑ Payment of tax, interest, penalty and other amounts [Section 49] *207-210*
- ❑ Interest for delayed payment [Section 50] *211*

SECTION 51 : TAX DEDUCTION AT SOURCE

- ❑ Scope of provision *212-213*

SECTIONS 54 TO 56 : REFUNDS

- | | |
|--|---------|
| □ Refund of tax [Section 54] | 214-219 |
| □ Interest on delayed refunds [Section 56] | 220 |

SECTIONS 67 TO 70 : SEARCH, SEIZURE, ETC.

- | | |
|--|---------|
| □ Power of inspection, search and seizure [Section 67] | 221-227 |
| □ Goods in movement, inspection of [Section 68] | 228-291 |
| □ Power to summon for evidence and document [Section 70] | 292 |

SECTIONS 74 TO 83 : DEMANDS & RECOVERY

- | | |
|---|---------|
| □ Tax wrongfully collected and paid to the Central or State Government [Section 77] | 293 |
| □ Recovery of tax [Section 79] | 294-298 |
| □ Payment of tax & other amounts in instalments [Section 80] | 299 |
| □ Provisional attachment to protect revenue in certain cases [Section 83] | 300-301 |

SECTIONS 95 TO 101 : ADVANCE RULING

- | | |
|--|---------|
| □ Advance ruling, definition of [Section 95(a)] | 302-305 |
| □ Authority for advance ruling [Section 96] | 306 |
| □ Application for advance ruling [Section 97] | 307-325 |
| □ Procedure on receipt of application [Section 98] | 326-334 |
| □ Appellate authority for advance ruling, appeals to [Section 100] | 335 |
| □ Appellate authority for advance ruling, orders of [Section 101] | 336 |

SECTION 107 : APPELLATE AUTHORITY, APPEALS TO

- | | |
|------------------------|-----|
| □ Appealable order | 337 |
| □ Condonation of delay | 338 |

SECTION 109 : APPELLATE TRIBUNAL

- | | |
|---------------------------|---------|
| □ Constitutional validity | 339-340 |
|---------------------------|---------|

SECTION 117 : HIGH COURT, APPEALS TO

- | | |
|------------------------|---------|
| □ Condonation of delay | 341-342 |
|------------------------|---------|

SECTION 118 : SUPREME COURT, APPEALS TO

- | | |
|---------------|-----|
| □ Adjournment | 343 |
|---------------|-----|

SECTION 122 : PENALTY FOR CERTAIN OFFENCES

- | | |
|---------------------------|-----|
| □ Offence, connotation of | 344 |
| □ E-way Bill | 345 |

SECTION 129 : DETENTION, SEIZURE AND RELEASE OF GOODS AND CONVEYANCE IN TRANSIT

- | | |
|--|---------|
| □ General | 346-351 |
| □ Opportunity of being heard | 352-353 |
| □ Release of seized goods | 354-394 |
| □ Adjudication | 395-410 |
| □ Writ remedy | 411-417 |
| □ Penalty | 418-423 |
| □ Bail | 424-426 |
| □ Confiscation of goods on conveyances and levy of penalty [Section 130] | 427 |

SECTION 132 : OFFENCES - PUNISHMENTS FOR CERTAIN OFFENCES

- Scope of provision 428

SECTION 139 : MIGRATION OF EXISTING TAXPAYERS

- Scope of provision 429-433
- Notification No. 48/2018 434

SECTIONS 140 TO 143 : TRANSITIONAL PROVISIONS - INPUT TAX CREDIT - TRANSITIONAL ARRANGEMENT FOR

- Constitutional validity 435-440
- Eligible duties 441-443
- Operation of provisions and matters connected therewith 444-500

SECTION 164 : POWER TO MAKE RULES

- Lottery business 501

SECTION 171 : ANTI-PROFITEERING MEASURE

- Illustrations : Where held as guilty of profiteering 502-514
- Illustration : Where held as not guilty of profiteering 515-533

SECTION 172 : REMOVAL OF DIFFICULTIES

- Rectification of Form TRAN-1 534

SECTION 174 : REPEAL AND SAVING

- Scope of provision 535-540

INTEGRATED GOODS & SERVICES TAX ACT

SECTION 2 : DEFINITIONS

□ Export of goods [Section 2(5)]	541
□ Export of services [Section 2(6)]	542-543
□ Intermediary [Section 2(13)]	544-548
□ Location of supplier of services [Section 2(15)]	549

SECTION 4 : IGST AUTHORITIES

□ Scope of provision	550-551
----------------------	---------

SECTION 5 : LEVY AND COLLECTION OF TAX

□ Overseas purchase and sale of goods	552-553
□ Ocean freight	554
□ Warehoused goods, sale of	555
□ Others	556-557

SECTIONS 7 TO 14 & 16 : SUPPLY

□ Inter-State supply [Section 7]	558-563
□ Intra-State supply [Section 8]	564-565
□ Place of supply of services where location of supplier and recipient is in India [Section 12]	566-567
□ Place of supply of services where location of supplier and recipient is outside India [Section 13]	568-569
□ Zero rated supply [Section 16]	570-575

SECTION 15 : REFUND OF TAX PAID ON SUPPLY OF GOODS TO TOURIST LEAVING INDIA

- Opportunity of being heard 576

SECTION 21 : IMPORT OF SERVICES MADE ON OR AFTER APPOINTED DAY

- Scope of provision 577-581

GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

SECTION 1 : SHORT TITLE, EXTENT AND COMMENCEMENT

- Constitutional validity 582-585

CLASSIFICATION OF GOODS

- ADA [Heading No. 1902] 586
- Agricultural seeding trays [Heading No. 3926] 587
- Agricultural soil testing minilab and its reagent refills
[Heading No. 9027] 588
- Air-cooled condenser [Heading No. 8404] 589
- Back fill compound [Heading No. 3824] 590-591
- Bio-fertilizer [Heading No. 3101] 592
- Biofos mono calcium phosphate/DI calcium phosphate
animal feed supplement [Heading No. 2309 90 90] 593
- Books [Heading No. 4820] 594

CONTENTS

I-16

	CASE NOS.
□ Brackets and clamp of cast iron [Heading No. 7325]	595
□ Brake pads [Heading No. 8708]	596
□ Bus scrap [Heading No. 7204]	597
□ Caesarstone [Heading No. 6810]	598
□ Cargo trolley used to carry cargo [Heading No. 8716]	599
□ Carry bags made of polypropylene non-woven fabrics [Chapter 63]	600
□ Cattle feed in cake form [Heading No. 2309]	601
□ Cheque books [Heading No. 4907]	602
□ Chicken intestine waste [Heading No. 0505]	603
□ Chilly cutter [Heading No. 8210]	604
□ Classic malabar parota and whole wheat malabar parota [Heading No. 2106]	605
□ Coir pith [Heading No. 5305]	606
□ Corn chips, corn taco and corn taco strips [Heading No. 1905]	607
□ Denatured ethyl alcohol and other spirits [Heading No. 2207]	608
□ DI calcium phosphate [Heading No. 2835]	609
□ Digital printed advertisement materials [Heading No. 4911]	610
□ Disc brake pads [Heading No. 8708]	611-613
□ DL methionine [Heading No. 2930], sodium bicarbonate [Heading No. 2836], betaine [Heading No. 2923], tryptophan [Heading No. 2922], threonine [Heading No. 2922], lysine HCL [Heading No. 2922], sodium sulphate [Heading No. 2833], lysine sulphate [Heading No. 2922 41 00], mono-calcium phosphate [Heading No. 2835 26 10]	614
□ Duty-free import authorization [Heading No. 4907]	615
□ Earthing pipe [Heading No. 8538]	616-617
□ E-rickshaw tyres [Heading No. 4011]	618
□ E-rickshaw [Heading No. 4013]	619
□ Efavirenz, emtricitabine, sunitinib malate, raltegravir, potassium, latanoprost [Chapter 30]	620
□ Electrical wiring harness [Heading No. 8544/3300]	621
□ Electrically operated drum and bell and zalar [Heading No. 9208]	622

	CASE NOS.
□ Electric overhead travelling grab crane [Chapter 84 or 85]	623
□ Evacuated Tube Collector (ETC) [Heading No. 8419]	624
□ Eucalyptus/subabul wood in cut sizes [Heading No. 4401]	625
□ Fan coil unit [Heading No. 8415]	626
□ Fludeoxyglucose (FDG) [Heading No. 2844]	627
□ Frozen sheep/goat carcasses and frozen chicken for delivery in primary LDPE bags [Headings Nos. 0202 to 0210]	628-631
□ Fuel injection pumps for diesel engines parts of [Heading No. 8413]	632
□ Geared motor [Heading No. 8501]	633
□ Growing crops severed before supply [Heading No. 4403]	634
□ HDPE woven tarpaulin [Heading No. 6306]	635
□ Heat shrinkable cable jointing kits [Heading No. 8547]	636
□ High vacuum cryogenic containers [Heading No. 9617]	637
□ Hydraulic orbital valve [Heading No. 8481]	638
□ Ice cream making machine [Heading No. 8418]	639
□ Implants for joint replacements [Heading No. 9021]	640
□ Inedible mixtures of animal or vegetable fats or oils/ Envirotemp FR 3 [Heading No. 1518]	641
□ Lab manual [Heading No. 4901]	642
□ Leno bags [Heading No. 3923/6305]	643-645
□ Lightning arrester [Heading No. 8535]	646-646A
□ Limestone slabs polished [Heading No. 6802]	647
□ Lottery	648
□ Lyophilizers [Heading No. 8419]	649
□ Marine distress signals [Heading Nos. 8901, 8902, 8904 to 8907]	650
□ Marine paints [Heading Nos. 3208 and 3209]	651
□ Marine propellers, rudder set, stern tube set, propellers shaft, MS shaft [Heading Nos. 8901, 8902, 8904 to 8907]	652-653
□ MDEs and gear boxes [Heading Nos. 8901, 8902, 8904, 8905, 8906 and 8907]	654
□ Military malai mithai [Heading No. 2106]	655

	CASE NOS.
□ Mobile handset battery [Chapter 85]	656
□ Modelling dough [Heading No. 3407]	657
□ Mouth fresheners [Heading No. 2106]	658
□ Naan, kulcha and chalupa [residuary entry/Heading No. 1905]	659
□ Neem seed in frozen or dried form [Heading No. 1211]	660
□ Non-woven fabric bags [Heading No. 6305]	661
□ 'Nozzles for drip irrigation equipments' and 'drip irrigation system including laterals' [Heading Nos. 8420, 8424]	662
□ Oil based dielectric transformer fluid [Heading No. 1518]	663
□ Pallets and box pallets [Heading No. 4415]	664
□ Pancakes [Heading No. 1905]	665
□ Pizza base [Heading No. 1905]	666
□ Polypropylene woven fabrics/bags/sacks [Heading No. 3923]	667
□ Polypropylene non-woven bags [Heading No. 3923]	668
□ Polypropylene woven bags [Heading No. 3920]	669
□ Polysulphide sealant [Heading No. 3214]	670
□ Polyvinyl chloride cards [Heading No. 3920]	671
□ Product shampoo towels [Heading No. 3305]	672
□ PVC floormat [Heading No. 3918]	673
□ Rakhi	674
□ Ramming mass [Heading No. 3816]/quartz power [Heading No. 2806]	675
□ Reactor used in bore wells/hand pumps as water filtering or purifying machinery/apparatus [Heading No. 8421]	676
□ Refined bleached deodorised palm stearin [Heading No. 1511]	677
□ Roller chains & inverted tooth chains or silent chains [Heading No. 7315]	678
□ Roof ventilators [Heading No. 8414]	679
□ Sewage or waste power driven pumps designed for handling [Heading No. 8413]	680
□ SIKA block joining mortar [Heading No. 3824]	681
□ Skin care preparations [Chapter 33 or 34]	682

	CASE NOS.
□ Solar photovoltaic cells [Chapter 84 or 85]	683
□ Solar power generating system [Heading No. 8543]	684-685
□ Solid rod earthing [Heading No. 7215]	686-687
□ Springs and leaves of springs of iron and steel [Heading No. 7320]	688-689
□ Tarpaulins made of high density polyethylene woven fabrics [Chapter 63]	690
□ Teachers' slate and students' slate [Heading No. 9610]	691
□ Tile adhesive and joint filler [Heading No. 3824]	692
□ Tobacco leaves [Heading No. 2401]	693-694
□ Trophies of base metals [Heading No. 8306]	695
□ Truck mounted cranes [Heading No. 8705]	696
□ Turbine generator set [Chapter 84 or 85]	697
□ Tutty-fruity [Heading No. 2006]	698
□ Twin pipe air brake system [Heading No. 8607]	699
□ Unleavened flatbreads [Heading No. 1905 or 2106].	700
□ Vegetable fat or vegetable oils [Heading No. 1518]	701
□ Wet baby wipes, wet face wipes and bed and bath towels [Heading No. 3307]	702

CLASSIFICATION OF SERVICES

□ Aadhaar cards, printing of [Heading No. 9989 - Printing and reproduction services]	703
□ Abhivahan shulk [Heading No. 9997 - Other services]	704-705
□ Agricultural produce, storage, cleaning and warehousing of [Heading No. 9986 - Support services to agriculture, hunting, forestry, fishing, mining and utilities]	706-717
□ Ancillary services relating to lease [Heading No. 9997 - Other services]	718
□ Architecture services [Heading No. 9954 - Construction services/works contract]	719
□ Building, construction of [Heading No. 9954 - Construction services/works contract]	720

CONTENTS

I-20

	CASE NOS.
❑ Beer brewing/manufacturing services [Heading No. 9997 99 - Other services]	721-722
❑ Bible, printing of [Heading No. 9989 - Printing and reproduction services]	723
❑ Building and mounting of bus body on chassis [Heading No. 9988 - Manufacturing services on physical inputs (goods) owned by others]	724-725
❑ Buses, hiring of [Heading No. 9966 - Rental services of transport vehicle]	726
❑ Business support services [Heading No. 9985 - Support services]	727
❑ Cable package, supply, laying and terminating of [Heading No. 9954 - Construction services/works contract]	728
❑ Car parking system, installation of [Heading No. 9454 - Construction services/works contract]	729
❑ Caffeine removal from tea powder [Heading No. 9988 - Manufacturing services on physical inputs (goods) owned by others]	730
❑ Canteen/catering services [Heading No. 9963 - Accommodation, food and beverage services]	731-737
❑ Cheque book, printing of [Heading No. 9988 - Manufacturing services on physical inputs (goods) owned by others]	738
❑ Child's memory enhancing programme [Heading No. 9996 - Recreational, cultural and sporting services]	739
❑ Club membership [Heading No. 9995 - Membership organisation, services of]	740
❑ Commercial and industrial machinery, maintenance and repair of [Heading No. 9987 - Maintenance, repair and installation services]	741
❑ Del credere agent [Heading No. 9971 - Financial and related services]	742
❑ Earthing system, installation of [Heading No. 9954 - Construction services/works contract]	743-744
❑ Educational institution [Heading No. 9992 - Education services]	745-747
❑ Educational programmes [Heading No. 9992 - Education services]	748-750

	CASE NOS.
□ Electricity, supply and distribution of [Chapter 99 - Exempted services]	751
□ Exam support services [Heading No. 9992 - Education services]	752
□ Fluoride control project, operation and maintenance of [Heading No. 9954 - Construction services/works contract]	753
□ Health care services [Heading No. 9993 - Human health and social care services]	754-757
□ Housing construction services [Heading No. 9954 - Construction services/works contract]	758-761
□ IIM, supply of journals/periodicals [Heading No. 9992 - Education services]	762
□ Information and Communication Technology (ICT) project, supply of goods and services under [Heading No. 9992 - Education services]	763-765
□ Lease services [Heading No. 9972 - Real estate services]	766-770
□ Liquidated damage [Heading No. 9997 - Other services]	771
□ Marine consultancy services [Heading No. 9997 - Other services]	772
□ Market research services [Heading No. 9983 - Other professional, technical and business services]	773
□ Mechanical, electrical and plumbing works [Heading No. 9954 - Construction services/works contract]	774
□ Metro rail project development [Chapter 99 - Exempted services]	775
□ Mining services [Heading No. 9973 - Leasing or rental services, with or without operator]	776
□ Natural gas processing of [Heading No. 9988 - Manufacturing services on physical inputs (goods) owned by others]	777
□ On-line puja services [Heading No. 9963 - Accommodation, food and beverage services]	778
□ Pamphlets/leaflets, printing of [Heading No. 9989 - Printing and reproduction services]	779
□ Park maintenance services [Chapter 99 - Exempted services]	780
□ Photograph from media, printing of [Heading No. 9989 - Printing and reproduction services]	781

CONTENTS

I-22

	CASE NOS.
❑ Pollution testing services [Heading No. 9997 - Other services]	782
❑ Power supply infrastructure development [Heading No. 9954 - Construction services/works contract]	783-789
❑ Project development and management services to State/ Urban Local Bodies [Chapter 99 - Exempted services]	790-791
❑ Question paper, printing of [Heading No. 9992 - Education services]	792-795
❑ Railways, cleaning services to [Chapter 99 - Exempted services]	796
❑ Railways, construction services relating to [Heading No. 9954 - Construction services/works contract]	797
❑ Railway siding, construction of [Heading No. 9954 - Construction services/works contract]	798
❑ Railway track, maintenance of [Heading No. 9954 - Construction services/works contract]	799
❑ Rent-a-cab services [Heading No. 9964 - Passenger transport services]	800
❑ Rental services [Heading No. 9973 - Leasing or rental services]	801
❑ Restaurant services [Heading No. 9963 - Accommodation, food and beverage services]	802-804
❑ River rejuvenation services [Heading No. 9954 - Construction services/works contract]	805
❑ Roads, construction by Government company [Chapter 99 - Exempted services]	806
❑ Sand, excavation and transportation of [Heading No. 9965 - Goods transport services]	807
❑ Security services [Chapter 99 - Exempted services]	808-809
❑ Sewerage treatment plant, construction, erection and commissioning of [Heading No. 9954 - Construction services/works contract]	810
❑ Solar power infrastructure development [Heading No. 9954 - Construction services/works contract]	811-816
❑ Street lighting services [Chapter 99 - Exempted services]	817
❑ Sweeping/sanitation services [Heading No. 9985 - Support services]	818

	CASE NOS.
□ Tea bag, manufacture of [Heading No. 9988 - Manufacturing services on physical inputs (goods) owned by others]	819
□ Toll collection services [Heading No. 9967 - Supporting services in transport]	820
□ Transmission or distribution of electricity [Heading No. 9969 - Electricity, gas, water and other distribution services]	821-822
□ Transportation services [Heading No. 9954 - Construction services/works contract]	823-824
□ Transmission line, testing and commissioning of [Heading No. 9954 - Construction services/works contract]	825
□ Twin pipe air brake systems, supply of [Heading No. 9954 - Construction services/works contract]	826
□ Water treatment services [Heading No. 9954 - Construction services/works contract]	827
□ Works contract services [Heading No. 9954 - Construction services/works contract]	828

**CLASSIFICATION OF GOODS UNDER OLD
REGIME [JULY 2017 - JANUARY 2019]**

□ Aachi brand bajji bonda mix and adai mix [Chapter 11]	829
□ Absorbent cotton wool, handloom gauze, handloom bandages and bandages used by hospitals [Chapter 56]	830
□ Acetyl Salicylic Acid tablets IP 50 MG (ASA) [Heading No. 3003]	831
□ Agarbathi perfume [Heading No. 3302]	832
□ All-in-one diapers, under pads and sanitary napkins [Chapter 30]	833
□ Automatic flushing system [Heading No. 9032]	834
□ Automatic water tap [Heading No. 8481]	835
□ Bakery shortening [Heading No. 1517]	836
□ Bio-products namely, azospirillum, phosphobacterium, vam, beauvemet, trichoderma viride and pseudomonas fluorescens [Heading No. 3002]	837

CONTENTS

I-24

	CASE NOS.
□ Biscuit coated with chocolate [cadburys tiffins] [Heading No. 1905]	838
□ Bituminous compound [Heading No. 2710]	839
□ Blinds, fabric blinds for window covering [Heading No. 6303]	840
□ Blinds, roller blinds/vertical blinds made out of plastic [Heading No. 3925]	841
□ Boilers, components of [Heading No. 8402]	842
□ Burden of proof	843
□ Carry bags [Heading No. 4819]	844
□ Castings [Heading No. 8409]	845
□ CFL lamps [Heading No. 8539]	846
□ Chassis fitted with engine [Heading No. 8706]	847-848
□ Cheeselings and musst bites [Heading No. 2106]	849
□ Chelated zinc as 12 per cent, chelated iron as 12 per cent FE and mixture of chelated substance [Heading No. 3105]	850
□ Chequered tiles, rockard designer tiles, plain cement tiles and paver blocks, etc. [Heading No. 6807]	851
□ Chewing tobacco [Heading No. 2403]	852
□ Coconut oil [Heading No. 1513]	853-854
□ Commingled crude oil [Heading No. 2709]	855
□ Doors, FRP composite doors and frames [Heading No. 4410]	856
□ Electrical grade insulating press board [Heading No. 4810]	857
□ Electrical multiple unit (EMU) consisting of 2 EL S-PR railway coach-DMC (locomotive) (drive motors cars DMC) and I EL S-PR railway coach TC (locomotive) (trailer cars TC) [Heading No. 8603]	858
□ Envelope/outer/jacket/SIM sleeve or pouch [Heading No. 4817]	859
□ External hard disk drive [Heading No. 8471 70 20]	860
□ Fabric cleared in running length [Heading No. 5406]	861
□ Fabric, coated fusible inter-lining fabrics of cotton [Heading No. 5903]	862
□ Fabric, flock print on fabric [Heading No. 5907]	863
□ Fabric, textile fabric combined with PU foam [Heading No. 5903]	864

	CASE NOS.
□ Fibre glass casting tapes/splints [Heading No. 3004]	865
□ Fibre glass pressure vessels [Heading No. 7014]	866
□ Flexible plastic hollow corrugated board [Heading No. 3916]	867
□ Food preparations used in manufacture of cereal food infants [Heading No. 1901]	868
□ Forms of telecom companies [Heading No. 4911]	869
□ Girl tight [Heading No. 6204]	870
□ Green houses in ready to assemble sets [Heading No. 9406]	871
□ Guest room control systems [Heading No. 9032]	872
□ Hair oil aswini homeo arnica hair oil [Heading No. 3003]	873
□ Hair oil, dhatri brand hair care herbal oil and dhatri brand massage oil [Chapter 30]	874
□ Hair oil, keshyog ayurvedic/herbal hair oil and keshyog ayurvedic shampoo [Chapter 30]	875
□ Hair oil, nuzon gold herbal hair oil [Chapter 30]	876
□ Hangers - Mill board/plastic [Heading No. 4911]	877
□ Heavy commercial vehicles [Heading No. 8704]	878-879
□ Heavy duty starter motors [Heading No. 8409]	880
□ Hover board [Heading No. 8711]	881
□ Hydent-k toothpaste [Heading No. 3003]	882
□ Idly chilli powder [Chapter 9]	883
□ Insulating fittings known as spacers [Heading No. 8547]	884
□ Integrated Mobile Missile Launcher (IMML) [Heading No. 8705]	885
□ I-serve terminals (customer services automation), cheque deposit machine, quick pay (bill payment terminal), opti Q (dynamic Q - management system), I-serve (self banking terminal), pay point (automated bill payment terminal) [Heading No. 8472]	886
□ 'T-watch (digital ATM surveillance solution)' and 'i-watch DVR (Digital Video Recording)' [Heading No. 8525]	887
□ 'Kimam' containing tobacco [Heading No. 2403]	888
□ 'Light liquid peraffin' and 'heavy liquid peraffin'	889
□ Low aromatic naphtha [Heading No. 2710]	890

	CASE NOS.
□ Mahindra bolero camper [Heading No. 8704]	891
□ Medikar [Chapter 30]	892
□ Micronutrients [Heading No. 3105]	893
□ Mosquito repellents coils [Heading No. 3808]	894
□ Network switches [Heading No. 8471]	895
□ Non-vegetarian preparations in restaurant in butter paper, paperboard, etc. [Heading No. 1601]	896
□ Nuclear grade ammonium di-uranate [Heading No. 2844]	897
□ Paper grade uncoated insulating press board [Heading No. 4805]	898
□ Partly printed items [Chapter 49]	899
□ Petroleum products [Heading No. 2710]	900
□ Pharmaceutical reference standard [Heading No. 3822]	901
□ Plant growth regulators, viz., agramin, chelamin and chelafir [Heading No. 3105]	902
□ Plant vitalizer [Heading No. 3101]	903
□ Polyester roller blinds fabric and PVC coated roller fabric [Heading No. 6303]	904
□ Printed computer stationery [Chapter 49]	905-907
□ Printed heat transfers [Heading No. 4908]	908
□ Printed sheet and printed matter [Heading No. 4901]	909
□ Printing of letter head, certificates, diaries, registers labels, answer sheets, envelopes, calendars, etc. [Heading No. 8409]	910
□ Product P-100 [Heading Nos. 3823; 3824]	911
□ Ramco super fine, a cement based putty [Heading No. 3214]	912
□ Ramco super plaster - Plastering compound [Heading No. 2523]	913
□ 'Ramco tile fix' a cement based mastic [Heading No. 3506]	914
□ Ready mix (dry mix) [Heading No. 3214]	915
□ Recombinant erythropoietin (r-EPO) [Heading No. 2937 00/300 200]	916
□ Rectified spirit, not used for human consumption [Heading No. 2207]	917
□ Reishi gano and ganocelium capsules [Heading No. 2108]	918

	CASE NOS.
□ Re-rolled material [Heading No. 7204]	919
□ Rims and discs [Heading No. 8716]	920
□ Rondo tray [packing box for packing of goods such as vials, ampoules, etc.] made of plain duplex board [Heading No. 4819]	921
□ Salmonella antigens set (diagnostics kit) [Heading No. 3002]	922
□ Score cards [Heading No. 4909]	923
□ Sections, channels and angles of iron and steel [Heading No. 7216]	924
□ 'Sentim sensitive fluoride toothpaste' containing potassium nitrate B.P., sodium fluoride dentrifice base and sodium benzoate [Chapter 30]	925
□ Sewing machines, also capable of doing embroidery work [Heading No. 8452]	926
□ 'Shahin bhajki masheri' [Chapter 24]	927
□ SIDC tablets (sodium di-chloroisocynurate) [Heading No. 3808]	928
□ Smyle thanda tel [Heading No. 3004]	929
□ Software supplied separately on supply of safety equipment [Heading No. 8471]	930
□ Stitch bonded fabrics of glass from glass roving [Heading No. 7001]	931
□ Submersible pump set, control panel along with [Heading No. 8537]	932
□ Tail brush FIRC [Heading No. 8431]	933
□ Television sets, components/parts/chassis of [Heading No. 8528]	934
□ Thermal printer [Heading No. 8443]	935
□ Tobacco powder/dust/refuse and lime combined with water [Heading No. 2403]	936
□ 'Traverse assembly' and 'flat drive reversal system' [Heading No. 8483]	937
□ Trims for refrigerators [Chapter 39]	938
□ Voice tab with 6 display [Heading No. 8517]	939
□ Wafers with a cream layer made out of cocoa powder, sugar, flavour, emulsifiers and hydrogenated vegetable fats [Heading No. 1905]	940

CONTENTS

I-28

	CASE NOS.
❑ Warp knit fabric [Heading No. 6005]	941
❑ Wastage and remnant of logs which had undergone peeling for purpose of manufacturing plywood [Heading No. 4408]	942
❑ Yeast cell wall [Heading No. 2102]	943
❑ Zinc sulphate (agriculture grade) [Heading No. 2833]	944
❑ Zymegold containing nitrogen and chlorine [Heading No. 3105]	945
	PAGE NO.
SUBJECT INDEX	737
STATE-WISE SUBJECT INDEX	753
CLASSIFICATION OF GOODS INDEX (GST REGIME)	779
CLASSIFICATION OF SERVICES INDEX (GST REGIME)	785
GOODS TARIFF INDEX (GST REGIME)	791
SERVICES TARIFF INDEX (GST REGIME)	797
CLASSIFICATION OF GOODS INDEX (OLD REGIME)	801