

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>1.22</i>
◆ Value of taxable supply of goods or services or both	<i>1.38</i>
◆ Input Tax Credit (ITC)	<i>1.58</i>
◆ Place of supply of goods or services or both other than exports or imports	<i>1.76</i>
◆ Place of supply in case of export or import of goods or services or both	<i>1.90</i>
◆ Exports and imports	<i>1.103</i>
◆ Time of supply of goods and services	<i>1.121</i>
◆ Reverse charge	<i>1.128</i>
◆ Exemption from GST by issue of notification	<i>1.136</i>
◆ Concessions to small enterprises in GST	<i>1.138</i>
◆ Some important taxable services	<i>1.151</i>
◆ Government related activities	<i>1.194</i>
◆ Basic procedures in GST	<i>1.197</i>
◆ Tax invoice, credit and debit notes	<i>1.214</i>
◆ E-way bill for transport of goods	<i>1.225</i>
◆ Payment of taxes by cash and through input tax credit	<i>1.236</i>

	PAGE
◆ Returns under GST	1.245
◆ Assessment and audit	1.255
◆ Demands and recovery	1.260
◆ Refund in GST	1.271
◆ Powers of GST officers, offences and penalties	1.281
◆ Appeal and revision in GST	1.289
◆ Prosecution and compounding	1.301
◆ Electronic commerce	1.305
◆ Miscellaneous issues in GST	1.310
◆ GST compensation cess	1.322
◆ Constitutional background of GST	1.325

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>	2.171
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018</i>	2.172
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018</i>	2.174
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018</i>	2.175
◆ <i>Central Goods and Services Tax (Removal of Difficulties) Order, 2019</i>	2.176
◆ <i>Central Goods and Services Tax (Second Removal of Difficulties) Order, 2019</i>	2.177
◆ <i>Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019</i>	2.178
◆ <i>Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019</i>	2.179

	PAGE
◆ <i>Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019</i>	2.180
◆ <i>Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019</i>	2.182
◆ <i>Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017</i>	2.183
◆ <i>Central Goods and Services Tax (Amendment) Act, 2018</i>	2.185
◆ <i>Appendix : Text of provisions of Allied Acts referred to in Central Goods and Services Tax Act, 2017</i>	2.197
◆ <i>Subject Index</i>	2.219

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
- ◆ *National Anti-Profiteering Authority : Procedure and Methodology* 6.689

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

- ◆ *CGST Notifications* 7.3
- ◆ *Service Tax Notifications* 7.85

	PAGE
◆ <i>IGST Notifications</i>	7.87
◆ <i>UTGST Notifications</i>	7.97
◆ <i>Compensation Cess Notifications</i>	7.114
◆ <i>CGST (Rate) Notifications</i>	7.115
◆ <i>IGST (Rate) Notifications</i>	7.155
◆ <i>UTGST (Rate) Notifications</i>	7.195
◆ <i>Compensation Cess (Rate) Notifications</i>	7.237

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*
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*

*See Volume 2.

	PAGE
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*
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*

*See Volume 2.

	PAGE
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*
DIVISION ELEVEN	
11	
Annotated Text of CBIC's Taxpayers' Series	
CBIC's TAXPAYERS' SERIES	
11.1 Registration	11.5*
11.2 Cancellation of Registration	11.8*
11.3 Meaning and Scope of Supply	11.11*
11.4 Composite Supply and Mixed Supply	11.14*

*See Volume 2.

	PAGE
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>
11.32 Returns in GST	<i>11.100*</i>
11.33 Statement of Outward Supplies (GSTR-1) in GST	<i>11.104*</i>
11.34 Refunds under GST	<i>11.108*</i>
11.35 Refund of Integrated Tax paid on account of zero rated supplies	<i>11.116*</i>
11.36 Refund of unutilised Input Tax Credit (ITC)	<i>11.120*</i>
11.37 Advance Ruling Mechanism in GST	<i>11.126*</i>
11.38 Goods Transport Agency in GST	<i>11.131*</i>
11.39 GST on Charitable and Religious Trusts	<i>11.134*</i>
11.40 GST on Education Services	<i>11.138*</i>
11.41 GST on Co-operative Housing Societies	<i>11.144*</i>

*See Volume 2.

	PAGE
11.42 Online Information Data Base Access and Retrieval (OIDAR) Services in GST	<i>11.147*</i>
11.43 GST Practitioners	<i>11.151*</i>
11.44 National Anti-Profitteering Authority in GST	<i>11.153*</i>
11.45 Benefits of Goods and Services Tax (GST)	<i>11.156*</i>
11.46 Special Audit in GST	<i>11.157*</i>
11.47 TDS under GST	<i>11.159*</i>
11.48 TCS Mechanism under GST	<i>11.180*</i>
11.49 Inspection, Search, Seizure and Arrest	<i>11.181*</i>
11.50 Appeals and Review Mechanism under GST	<i>11.183*</i>
11.51 Recovery of Tax	<i>11.187*</i>

DIVISION TWELVE

12

State Notifications

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

DIVISION THIRTEEN

13

Constitutional Provisions

◆ <i>Constitution (One Hundred and First Amendment) Act, 2016</i>	<i>13.3*</i>
◆ <i>Relevant provisions of Constitution of India</i>	<i>13.9*</i>
◆ <i>Date of enforcement of provisions of Constitution (One Hundred and First Amendment) Act, 2016</i>	<i>13.23*</i>

LIST OF NOTIFICATIONS

i

LIST OF CIRCULARS

xxix