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Sec 13 Place of supply of services where location of supplier or location of recipient is outside India Sec 13(2) All services other than covered in 13 (3) to 13(13) default Rule Sec 13(3) Supply on services on- Goods physically made	Sec 12(12)	Banking & Financial Sector including stock brooking
or location of recipient is outside India Sec 13(2) All services other than covered in 13 (3) to 13(13) default Rule Sec 13(3) Supply on services on- Goods physically made		
default Rule Sec 13(3) Supply on services on- Goods physically made	Sec 13	Place of supply of services where location of supplier or location of recipient is outside India
	Sec 13(2)	default Rule
	Sec 13(3)	

Supply of service directly on immovable property (includes experts renting, architect, interior design etc.)		
Adminstruction / Owner is attached to a second a localism of a second		
Admission/Organisation to events including ancillary services		
Supply of service u/s 13(3),(4),(5) in multiple taxable territory		
Supply of service u/s 13(3),(4), (5) more than 1 state/UT		
Supply by banks/FI/NBFC to A/c holders Intermediary services Hiring all means of transport upto 1 M other than vessel or Aircraft		
Transportation of goods other than mail or courier		
Passenger transport service		
On board supply of services		
OIDAR Service		
Special provision for payment of tax by a supplier of online information and database access or retrieval		
Refund of Integrated Tax to International Tourist		
Zero Rated Supply		
Apportionment of Tax and Settlement of Funds		
Transfer of ITC		
Tax wrongfully collected & paid		
Application of provision of Central Goods and Services Tax Act		

	Tax Act		
Chapter	pter 12 - Registration		
Sec 22	Persons liable for registration		
Sec 23	Persons	not liable for registration	
Sec 24	Compuls	ory registration in certain cases	
Sec 25	Procedur	re for registration	
Sec 26	Deemed	registration	
Sec 27		provisions relating to casual taxable person & lent taxable person	
Sec 28	Amendm	nent of registration	
Sec 29	Cancella	tion of registration	
Sec 30	Revocati	on of cancellation of registration	
	CGST R	ules	
	Rule 8	Application for registration	
	Rule 9	Verification of the application and approval	
	Rule 10	Issue of registration certificate	
	Rule 11	Separate registration for multiple business verticals within a State or a Union territory	
	Rule 12	Grant of registration to persons required to deduct tax at source or to collect tax at source	
	Rule 13	Grant of registration to non-resident taxable person	
	Rule 14	Grant of registration to a person supplying online information & database access or retrieval services from a place outside India to a non-taxable online recipient	
	Rule 15	Extension in period of operation by casual taxable person & non-taxable person	
	Rule 16	Suo moto registration	

Rule 17	Assignment of Unique Identity Number to certain special entities
Rule 18	Display of registration certificate & Goods & Services tax identification number on the name board
Rule 19	Amendment of registration
Rule 20	Application for cancellation of registration
Rule 21	Registration to be cancelled in certain cases
Rule 22	Cancellation of registration
Rule 23	Revocation of cancellation of registration
Rule 24	Migration of persons registered under the existing law
Rule 25	Physical verification of business premises in certain cases
Rule 26	Method of authentication

Chapter 13 - Tax Invoice Debit Note & Credit Note			
Sec 31	Description		
(1)	In normal case of supply of goods		
(2)	In normal case of supply of services		
(3)(a)	Issue o	f a Revised Invoice	
(3)(b)	No Invo	pice or Bill of Supply to be Issued	
(3)(c)	Situation	ons in which Bill of Supply shall be issued	
	instead	of a Tax Invoice	
(3)(d)	Issue o	f a Receipt Voucher	
(3)(e)	Issue o	f a Refund Voucher	
(3)(f)	Issue o	f Invoice by a Registered person liable to	
(3)(1)	pay Tax	v Under Reverse Charge	
(3)(g)	Issue o	f a Payment Voucher by a Registered	
()(0)	Person Liable to Pay Tax Under Reverse Charge		
(4)	In Case of continuous supply of goods		
(5)	In case of continuous supply of Service		
(6)	In case where the supply of services ceases under		
(0)	a contract before the completion of supply		
(7)	In case of Goods Sent or Taken on Approval		
(1)	for Sale or Return		
Sec 32	Prohibition of unauthorised collection of Tax		
Sec 33	Amount of tax to be indicated in tax invoice and		
	other documents.		
Sec 34	Credi	t and Debit notes	
	CGST	Rules , 2017	
	Rules	Description	
	46	Tax Invoice	
	47	Time limit of issuing tax invoice For Supply of Service	
	48	Manner of issuing Invoice	
	49	Bill of Supply	
	50	Receipt Voucher	
	51	Refund Voucher	

52	Payment Voucher
53	Revised Tax invoice
54	Tax invoice input service distributor
55	Transportation of goods without issue of invoice
55A	Tax invoice or bill of supply to accompany
	transport of goods Newly inserted

Chapter 14 - TDS & TCS		
Section	Description	
Sec 51	TDS	
Sec 52	TCS	

Chapter 15 - Returns		
Section	Description	
Sec 37	Furnishing details of outward supplies	
Sec 38	Furnishing details of inward supplies	
Sec 39	Furnishing of returns	
Sec 40	First return	
Sec 41	Claim of input tax credit and provisional acceptance	
	thereof	
Sec 42	Matching, reversal and reclaim of input tax credit	
Sec 43	Matching, reversal and reclaim of reduction in output	
	tax liability.	
Sec 44	Annual return.	
Sec 45	Final return	
Sec 46	Notice to return defaulters	
Sec 47	Levy of late fee	
Sec 48	Goods and services tax practitioners	
	CGST Pula portaining to return	

CGST Rule pertaining to return			
Rule	Description		
59	Form and manner of furnishing details of outward supplies		
60	Form and manner of furnishing details of inward supplies		
61	Form and manner of submission of monthly return		
62	Form and manner of submission of quarterly return by the composition supplier		
63	Form and manner of submission of return by non-resident taxable person		
64	Form and manner of submission of return by persons providing online information and database access or retrieval services		
65	Form and manner of submission of return by an Input Service Distributor		
66	Form and manner of submission of return by a person required to deduct tax at source		
67	Form and manner of submission of statement of supplies through an e-commerce operator		
68	Notice to non-filers of returns		
69	Matching of claim of input tax credit		

70	Final acceptance of input tax credit and communication thereof
71	Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit
72	Claim of input tax credit on the same invoice more than once
73	Matching of claim of reduction in the output tax liability
74	Final acceptance of reduction in output tax liability and communication thereof
75	Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction
76	Claim of reduction in output tax liability more than once
77	Refund of interest paid on reclaim of reversals
80	Annual return
81	Final return
82	Details of inward supplies of persons having Unique Identity Number
83	Provisions relating to a goods and services tax practitioner

Chapter 16 - Job Work		
Section	Description	
Sec 143	Procedure of Jobwork	
Sec 19	ITC of Inputs or Capital Goods sent to the Jobwork	

Chapter 17 - ACCOUNTS, RECORDS & E-Way Bill			
Section	Description		
Sec 35	Accounts and other records		
Sec 36	Period of retention of Accounts		
Sec 68	Inspect	Inspection of Goods in movement (E-way Bill)	
	Rules	Description	
	56	Maintenance of accounts by registered persons	
	57	Generation and maintenance of Electronic Records	
	58	Records to maintained by owner or operator of godown or warehouse and transporter	
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Chapter 18 - ASSESSMENT & AUDIT			
Section	Description		
Sec 59	Self Assessment		
Sec 60	Provisional Assessment		
Sec 61	Scrutiny of Return		
Sec 62	Assessment of non-filers of return		
Sec 63	Assessment of unregistered person		
Sec 64	Summary assessment in certain special cases		
Sec 65	Adit by tax authorities		
Sec 66	Special Audit		

Chapter 19 - REFUNDS		
Section	Description	
Sec 54	Refunds of tax	
Sec 55	Refund in certain cases.	
Sec 56	Interest on delayed refunds.	
Sec 57	Consumer Welfare Fund.	
Sec 58	Utilisation of Fund.	
	Rules	Description
	89	Application for refund of tax, interest, penalty, fees or any other amount
	90	Acknowledgment
	91	Grant of provisional refund
	92	Order sanctioning refund
	93	Credit of the amount of rejected refund claim
	94	Order sanctioning interest on delayed refunds
	95	Refund of tax to certain persons
	96	Refund of integrated tax paid on goods exported out of India
	96A	Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking
	97	Consumer Welfare Fund

Chapter 20 - ADVANCE RULING

Rule 107

		CGST ACT, 2017	
Section	Description		
Sec 95	Definition	ns	
Sec 96	Authority for Advance Ruling		
Sec 97	Application for Advance Ruling		
Sec 98	Procedure on receipt of application		
Sec 99	Appellate Authority for Advance Ruling		
Sec 100	Appeal to Appellate Authority		
Sec 101	Orders of Appellate Authority		
Sec 102	Rectification of advance ruling		
Sec 103	Applicability of advance ruling		
Sec 104	Advance ruling to be void in certain circumstances.		
Sec 105	Powers of Authority and Appellate Authority		
Sec 106	Procedure of Authority and Appellate Authority		
	CGST Rules , 2017		
	Rules	Description	
	Rule 103	Qualification and appointment of members of the Authority for Advance Ruling	
	Rule 104	Form and manner of application to the	

Authority for Advance Ruling

Rule 105 Certification of copies of advance ruling pronounced by the Authority

Rule 106 Form and manner of appeal to the Appellate Authority for Advance Ruling

Certification of copies of the Advance Ruling

pronounced by the Appellate Authority

Chapter 21 - INSPECTION, SEARCH, SEIZURE & ARREST

	CGST Act , 2017
Section	Description
Sec 67	Power of inspection, search and seizure.
Sec 68	Inspection of goods in movement.
Sec 69	Power to arrest.
Sec70	Power to summon persons to give evidence and produce documents.
Sec 71	Access to business premises.
Sec 72	Officers toassist proper officers.

Chapter 22 - DEMANDS AND RECOVERY

	CGST Act , 2017	
Section	Description	
Sec 73	Determination of tax not paid or short paid or erroneously refunded by reason other than fraud etc.	
Sec 74	Determination of tax not paid or short paid or erroneously refunded by reason of fraud etc.	
Sec 75	General provisions relating to determination of tax	
Sec 76	Tax collected but not paid to Government	
Sec 77	Tax wrongfully collected and paid to Central Govt. of State Govt.	
Sec 78	Initiation of recovery proceedings	
Sec 79	Recovery of tax	
Sec 80	Payment of tax and other amount in instalments	
Sec 81	Transfer of property to be void in certain cases	
Sec 82	Tax to be first charge on property	
Sec 83	Provisional attachment to protect revenue in certain cases	
Sec 84	Continuation and validation of certain recovery proceedings	

Chapter 23 - LIABILITY TO PAY IN CERTAIN CASES

	CGST Act , 2017
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Sec 85	Liability in case of transfer of business.
Sec 86	Liability of agent and principal.
Sec 87	Liability in case of amalgamation or merger of companies.
Sec 88	Liability in case of company in liquidation.
Sec 89	Liability of directors of private company.
Sec 90	Liability of partners of firm to pay tax.
Sec 91	Liability of guardians, trustees, etc.
Sec 92	Liability of Court of Wards, etc.
Sec 93	Special provisions regarding liability to pay tax, interest or penalty in certain cases.
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Chapter 24 - OFFENCES AND PENALTIES	
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Sec 123	Penalty for failure to furnish information return.
Sec 124	Fine for failure to furnish statistics.
Sec 125	General penalty.
Sec 126	General disciplines related to penalty.
Sec 127	Power to impose penalty in certain cases.
Sec 128	Power to waive penalty or fee or both.
Sec129	Detention, seizure and release of goods and conveyances in transit.
Sec 130	Confiscation of goods or conveyances and levy of penalty.
Sec131	Confiscation or penalty not to interfere with other punishments.
Sec 132	Punishment for certain offences.
Sec 133	Liability of officers and certain other persons.
Sec 134	Cognizance of offences.
Sec 135	Presumption of culpable mental state.
Sec 136	Relevancy of statements under certain circumstances.
Sec137	Offences by companies.
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Sec 108	Powers of Revisional Authority.	
Sec 109	Constitution of Appellate Tribunal and Benches thereof	
Sec 110	President and Members of Appellate Tribunal, their	
	qualification, appointment, conditions of service, etc	
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Sec 112	Appeals to Appellate Tribunal	
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Sec 116	Appearance by authorized representative	
Sec 117	Appeal to High Court	
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Sec 119	Sums due to be paid notwithstanding appeal, etc	
Sec 120	Appeal not to be filed in certain cases	
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Chapter 26 - MISCELLANEOUS PROVISIONS	
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Sec 151	Power to collect statistics
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Sec 158	Disclosure of information by a public servant
Sec 159	Publication of information in respect of persons in
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Sec 153	Taking assistance from an expert
Sec 160	Assessment proceedings, etc., not to be invalid on certain grounds
Sec 161	Rectification of errors apparent on the face of record
Sec 170	Rounding off of tax, etc.
Sec 172	Removal of difficulties
Sec 164	Power of Government to make rules
Sec 165	Power to make regulations
Sec 166	Laying of rules, regulations and notifications
Sec 167	Delegation of powers
Sec 168	Power to issue instructions or directions
Sec 146	Common Portal
Sec 147	Deemed exports
Sec 149	Goods and services tax compliance rating
Sec 154	Power to take samples
Sec 155	Burden of proof
Sec 163	Levy of fee
Sec 169	Service of notice in certain circumstances
Sec 171	Anti-profiteering measure

Chapter 27 - TRANSITIONAL PROVISIONS