





Tax invoice.

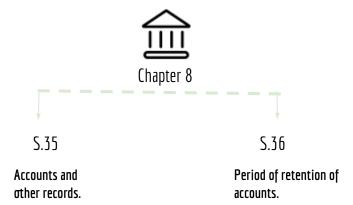
Right to

notify

Prohibition of unauthorised collection of tax. Amount of tax to be indicated in tax invoice and other documents.

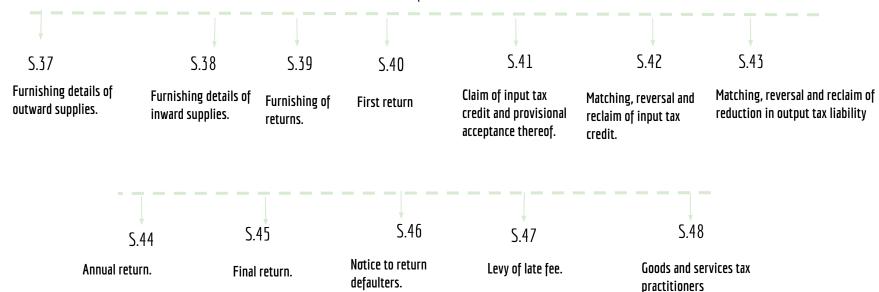
Credit and debit notes.











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			Chapter 10	<u> </u>			1-
S.49	S.49A	S.49B	S.50	S.51	S.52	\$ S.53	S.53A
Payment of tax, interest, penalty and other amounts.	Utilization for IGST	Right to prescribe	Interest on delayed payment of tax.	Tax deduction at source.	Collection of tax at source.	Transfer of input tax credit.	Transfer of amount of cash ledger

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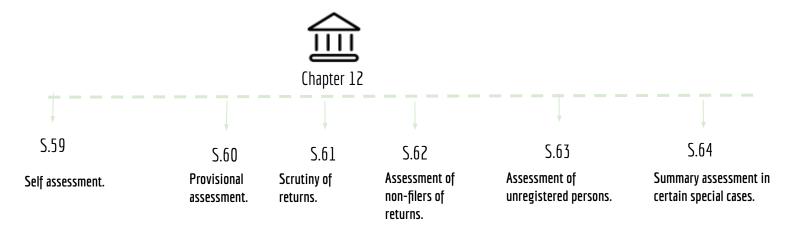
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S.65

Audit by tax authorities..

S.66

Special audit

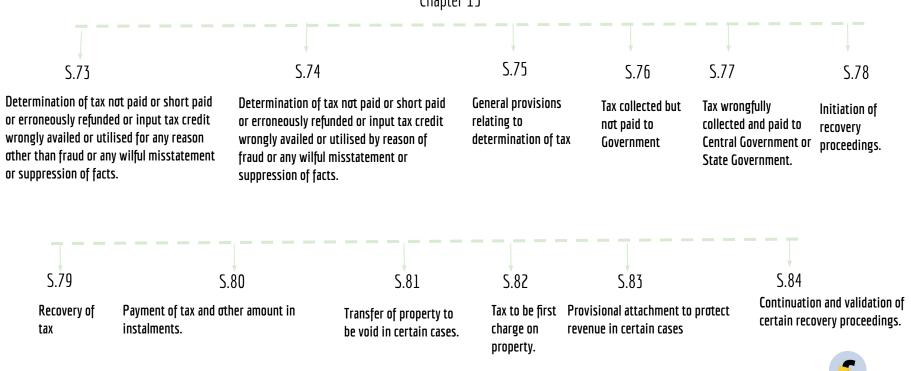




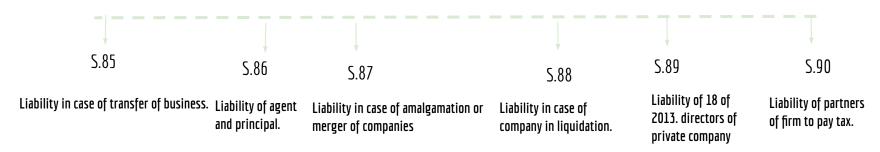






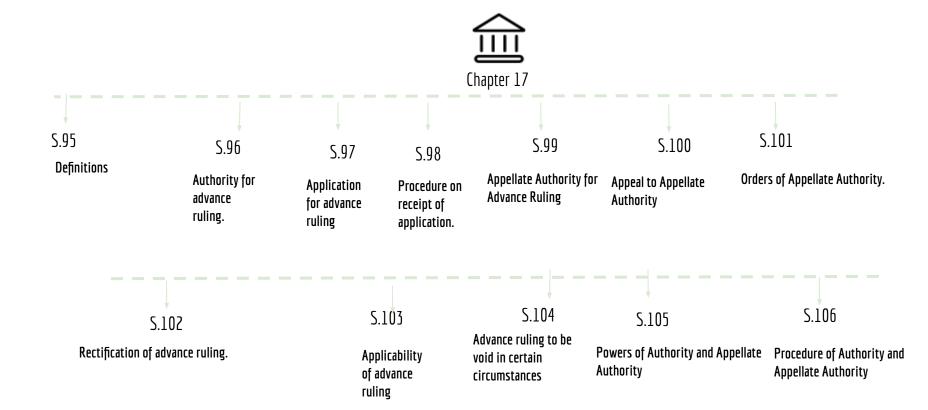




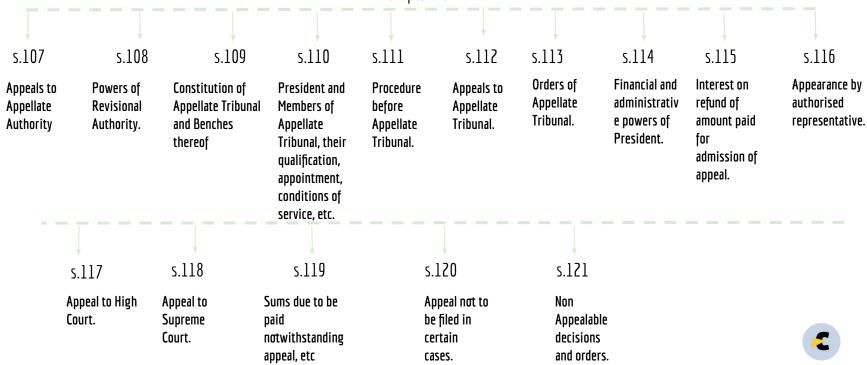


penalty in certain cases.

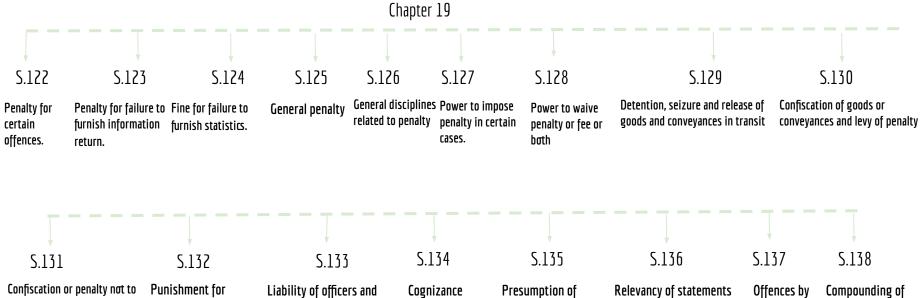












Cognizance

of offences.

certain other persons

interfere with other

punishments.

certain offences.

Presumption of

culpable mental

state.

Relevancy of statements

under certain

circumstances.

Offences by

companies.

Compounding of

offences.

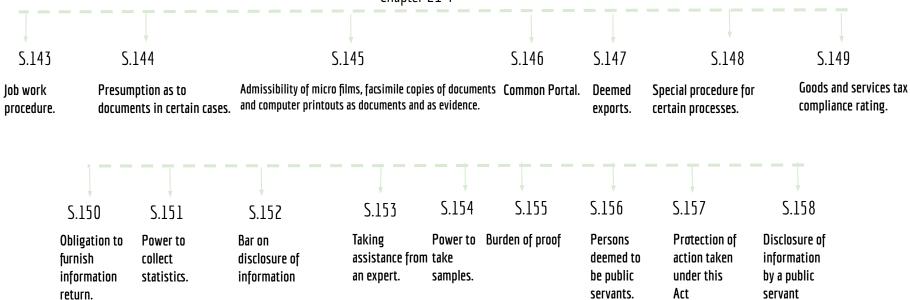






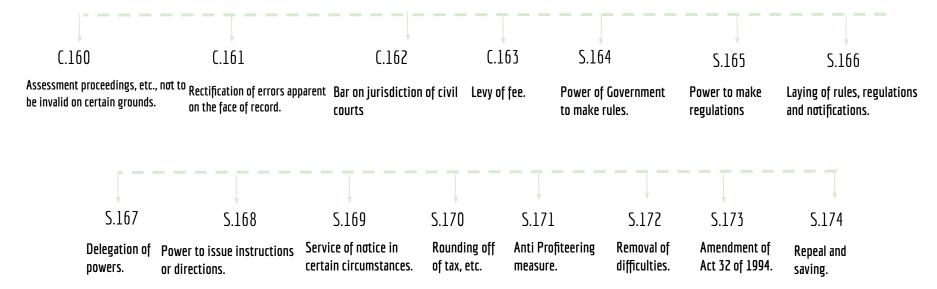


Chapter 21-I



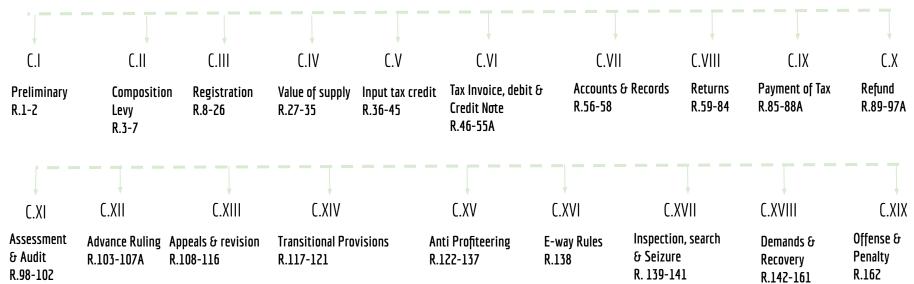








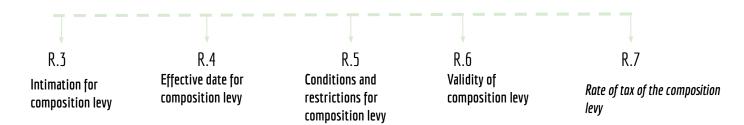








Chapter II - Composition Levy





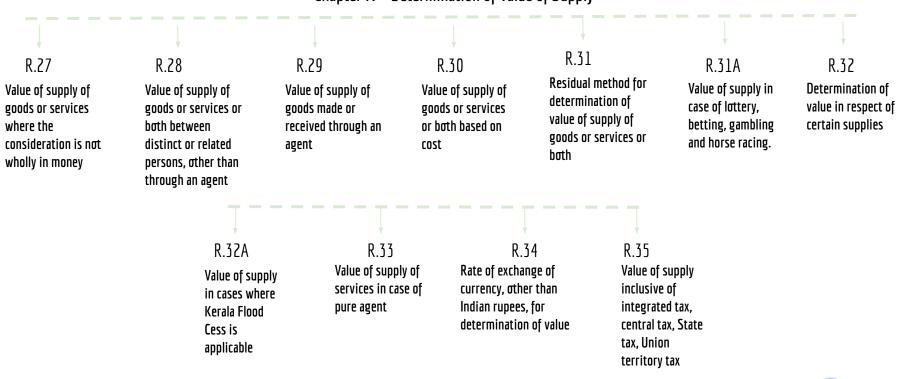
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Rules-8	Rule-9	Rule-10	Rule-10A	Rule-11	Rule-12	Rule-13	Rule-14	Rules-15
Application for registration	Verification of the application and approval	Issue of registration certificate	Furnishing of Bank Account Details	Separate registration for multiple places of business within a State or a Union territory	Grant of registration to persons required to deduct tax at source or to collect tax at source	Grant of registration to non-resident taxable person	Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient	Extension in period of operation by casual taxable person and non-resident taxable person



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Rule-16	Rule-17	Rule-18	Rule-19	Rule-20	Rule-21	Rule-21A	Rule-23	Rule-24	Rule-25	Rule-26
Suo moto registration	Unique Identity Number to	Display of registration certificate and Goods and Services Tax Identification Number of the name board.	registration.	Application for cancellation of registration	Registration to be cancelled in certain cases	Suspension of registration	Revocation of cancellation of registration	Migration of persons registered under the existing law	Physical verification of business premises in certain cases	Method of authentication



Chapter IV - Determination of Value of Supply





Chapter V - Input Tax Credit

Rule 36 Docs /other Requirement	Rule 37 Reversal of ITC
1- Documents 2- Details in documents 3-No ITC for tax paid in Pursuance of Demand 4- No ITC if not declared by supplier	1- Declare default in GSTR 1st Proviso- Exceptions -Schedule 1 -Sec 15(2b) 2- ITC added back in Outward tax liability 3-Interest 4-no time limit for re-availing ITC

Rule 38 ITC for banks /FI

ITC by ISD 1- manner of distribution of Claim of credit by bank Or Financial Institution 2- Reduction of ITC 3- Issue of ISD invoice & include ISD invoice/CN in Form GSTR-6

Rule 39

Rule 40 Claiming Credit in Special Circumstances

Deduction from ITC under section 18 @5% per quarter or part of a quarter

Rule 41

T/f of credit on Sale Merger/Amalg./Lease Or T/f of business

1- T/f of unutilized Credit 2-cértificate from CA 3-Acceptance of details in Form GSTR ITC -02 4- itc accounted in books





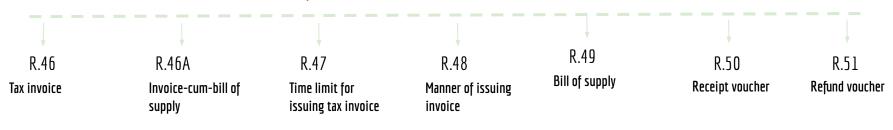
Chapter V - Input Tax Credit

Rule 43 Rule 41A Rule 42 Rule 44 Rule 44A Rule 45 Manner of Manner of Manner of Conditions & T/f of credit on Manner of reversal Of determination reversal Of ITC determination Of Restrictions in obtaining Of ITC ITC of Input & Input Services & Of Additional Respect of separate⁻ In Special Capital goods inputs & registration duty of Circumstances Reversal thereon capital goods customs Reversal Gold dore bar Sent to job 1- manner of determining ITC on Stock, semi-finished 1- Time limit for thereon worker 1- Segregation of ITC attributable to T/f of ITC to a newly registered & finished goods and capital 1- Challan to be Issued by various supplies goods place **Principal 2**- determination of amount 2- acceptance of 2- Challan shall contain in sub rule 1 separately as details specified in Details specified in rule 55 Cgst sgst utgst IGST 3- Details of challan to be 3-When Tax invoice is not included in FORM GST available ITC-04 4-amount determined shall 4- Time Stipulated in become part of output section-143 liability 5-Certification of details by 6-amount of ITC under

section 18(6)



Chapter VI - TAX INVOICE, CREDIT AND DEBIT NOTES





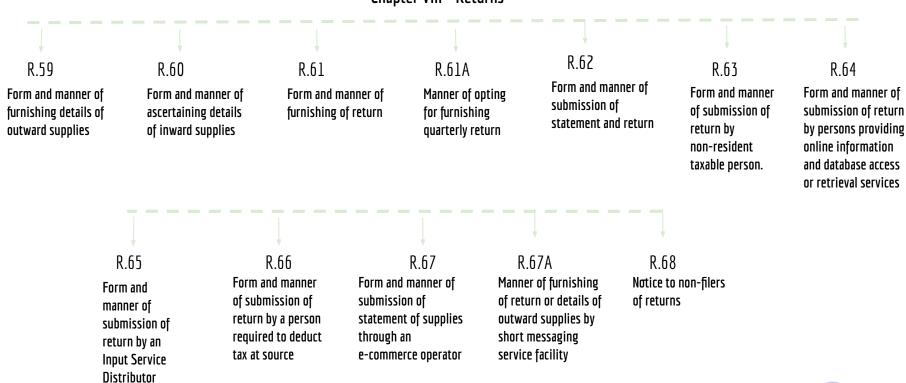


Chapter VII - Accounts & Records



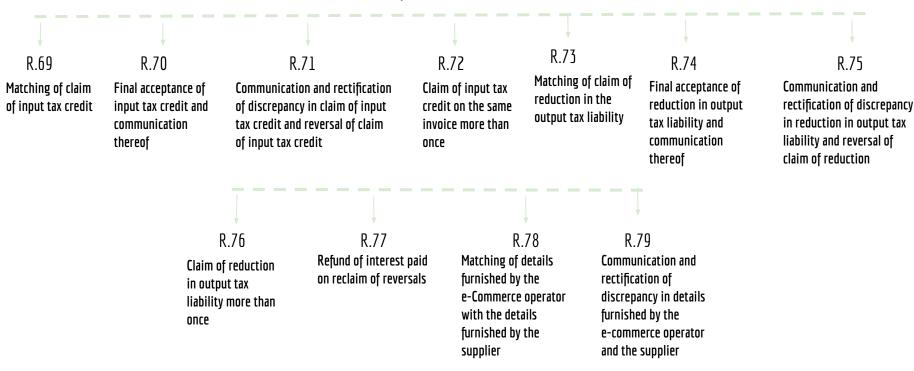


Chapter VIII - Returns



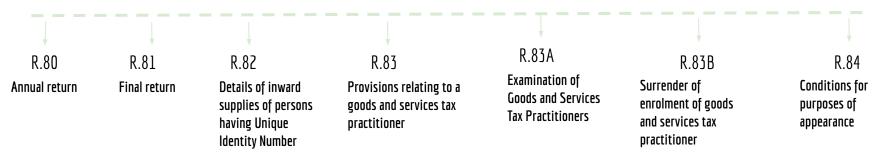


Chapter VIII - Returns





Chapter VIII - Returns



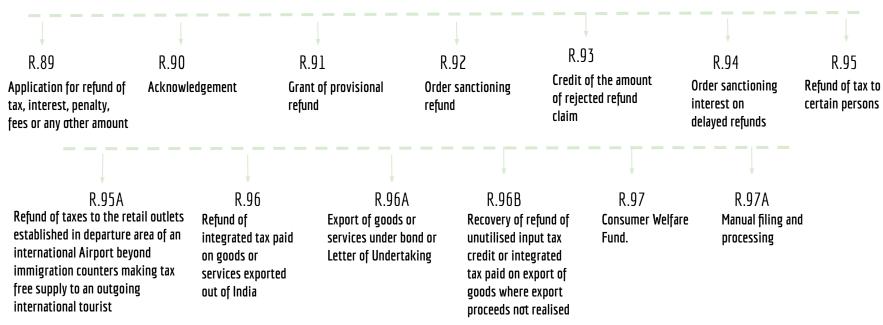


Chapter IX - Payment of Tax

R.87 R.85 R.86 R.86A R.86B R.88 R.88A **Electronic Cash** Identification number Order of utilization of **Electronic Liability** Conditions of use of Restrictions on use of **Electronic Credit** Ledger for each transaction input tax credit Register Ledger amount available in amount available in electronic credit ledger electronic credit ledger



Chapter X - Refunds





Chapter XI ASSESSSMENT & AUDIT





Chapter XII Advance Ruling

R.103

Qualification and appointment of members of the Authority for Advance Ruling R.104

Form and manner of application to the Authority for Advance Ruling R.105

Certification of copies of advance rulings pronounced by the Authority

R.106

Form and manner of appeal to the Appellate Authority for Advance Ruling R.107

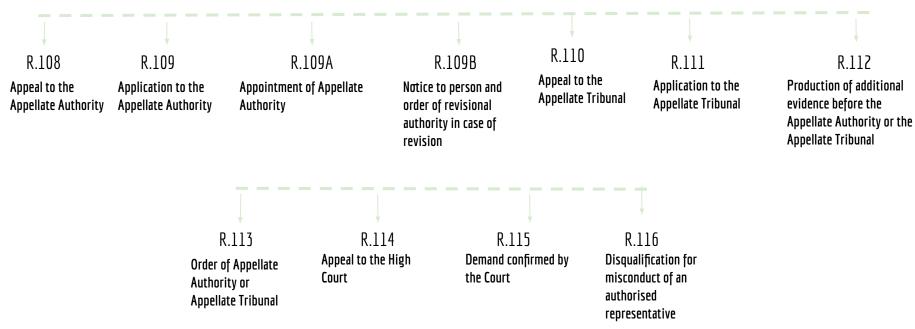
Certification of copies of the advance rulings pronounced by the Appellate Authority

R.107A

Manual filing and processing



Chapter XIII - Appeals and Revision





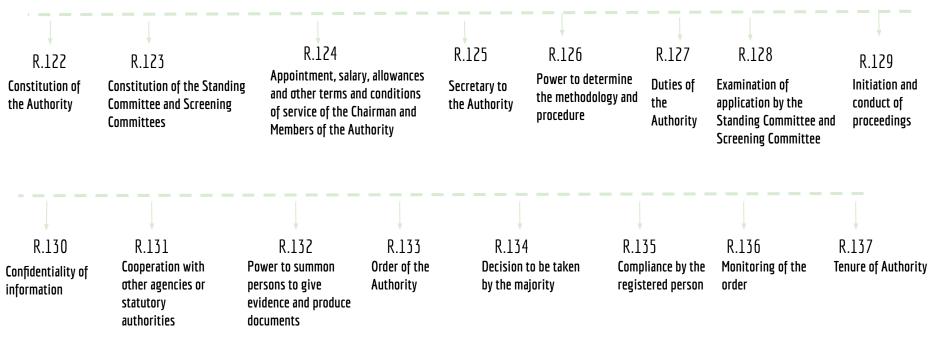
Chapter XIV - Transitional Provisions

R.119 R.120A R.117 R.118 R.120 R.121 Declaration to be Details of goods Revision of declaration in Declaration of stock held Tax or duty credit carried Recovery of credit FORM GST TRAN-1 made under clause (c) by a principal and sent on approval forward under any wrongly availed of sub-section (11) of job-worker basis existing law or on goods section 142 held in stock on the

appointed day



Chapter XV - Anti - Profiteering





Chapter XVI - E-way Rules

R.138B R.138D R.138 R.138A R.138C R.138E Documents and Verification of documents Inspection and Facility for uploading Information to be Restriction on furnishing devices to be carried and conveyances. verification of information regarding furnished prior to of information in PART A detention of vehicle by a goods commencement of of FORM GST EWB-01 person-in-charge of movement of goods and a conveyance generation of e-way bill.



Chapter: XVII - Inspection, Search and Seizure

R.139

Inspection, search and seizure

R.140

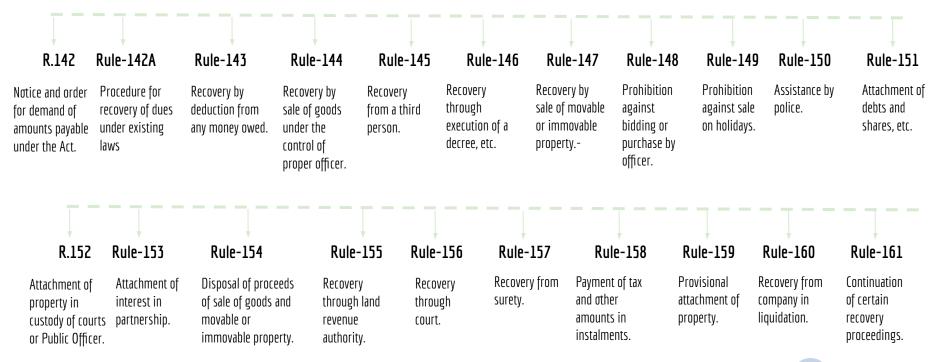
Bond and security for release of seized goods.

R.141

Procedure in respect of seized goods.-



Chapter XVIII DEMANDS AND RECOVERY





Chapter: XIX -Offences and Penalties

R.162 Procedure for

compounding of offences.

