



## Index

C.I	C.II	C.III	C.IV	C.V	C.VI	C.VII	C.VIII	C.IX	C.X	
Preliminary S.1-2	Administration S.3-6	LEVY AND COLLECTION OF TAX S.7-11	AND VALUE OF SUPPLYTIME S.12-15	INPUT TAX CREDIT S.16-21	REGISTRATION S.22-30	TAX INVOICE, CREDIT AND DEBIT NOTES S.31-34	ACCOUNTS AND RECORDS S.35-36	RETURNS S.37-48	PAYMENT OF TAX S.49-53	
C.XI	C.XII	C.XIII	C.XIV	C.XV	C.XVI	C.XVII	C.XVIII	C.XIX	C.XX	C.XXI
REFUNDS S.54-58	ASSESSMENT S.59-64	AUDIT S.65-66	INSPECTION, SEARCH, SEIZURE AND ARREST S.67-72	DEMANDS AND RECOVERY S.73-84	LIABILITY TO PAY IN CERTAIN CASES S.85-94	ADVANCE RULING S.95-106	APPEALS AND REVISION S.107-121	OFFENCES AND PENALTIES S.122-138	TRANSITIONAL PROVISIONS S.139-142	MISCELLANEOUS S.143-174





## Chapter I- Preliminary

S.1

Short title,  
extent and  
commencem  
ent.

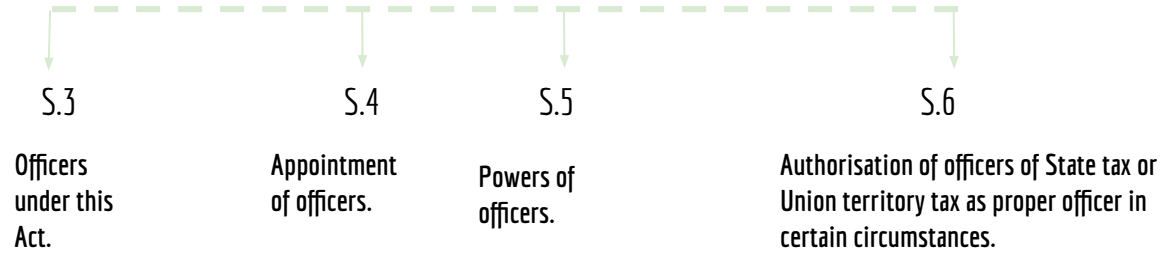
S.2

Definitions





## Chapter 2





## Chapter 3





## Chapter 4





## Chapter 5

S.16

Eligibility and conditions for taking input tax credit.

S.17

Apportionment of credit and blocked credits.

S.18

Availability of credit in special circumstances.

S.19

Taking input tax credit in respect of inputs and capital goods sent for job work.

S.20

Manner of distribution of credit by Input Service Distributor.

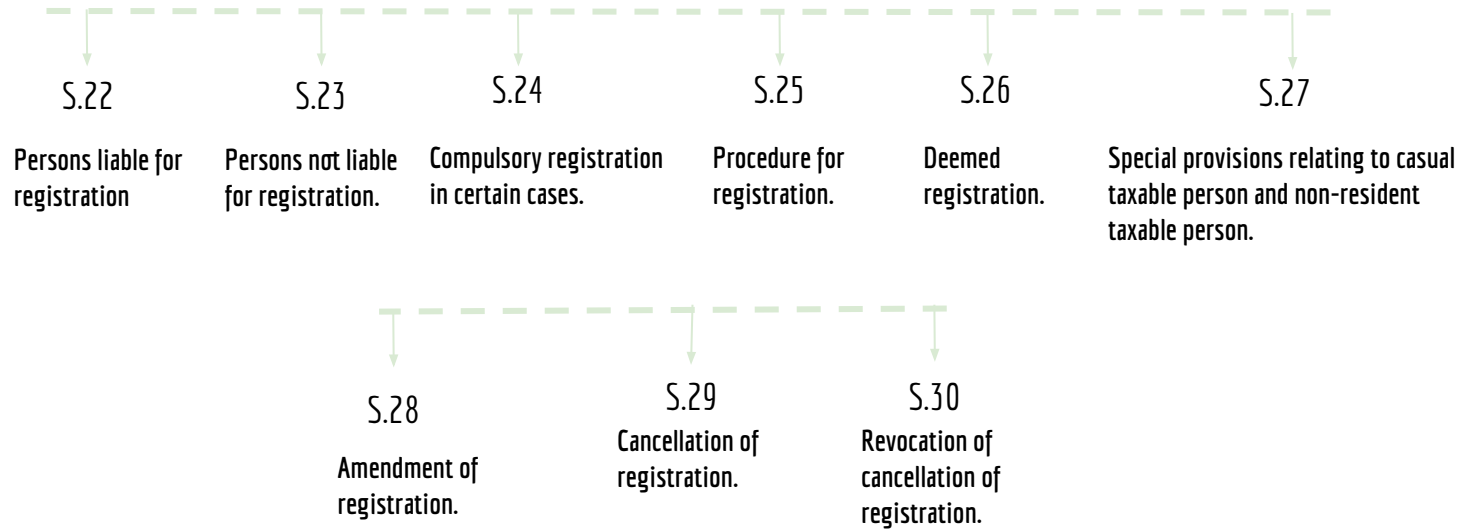
S.21

Manner of recovery of credit distributed in excess.



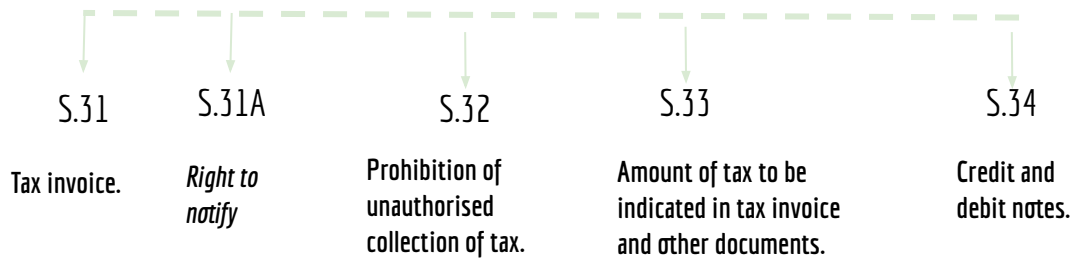


## Chapter 6





## Chapter 7







## Chapter 8



S.35

Accounts and  
other records.

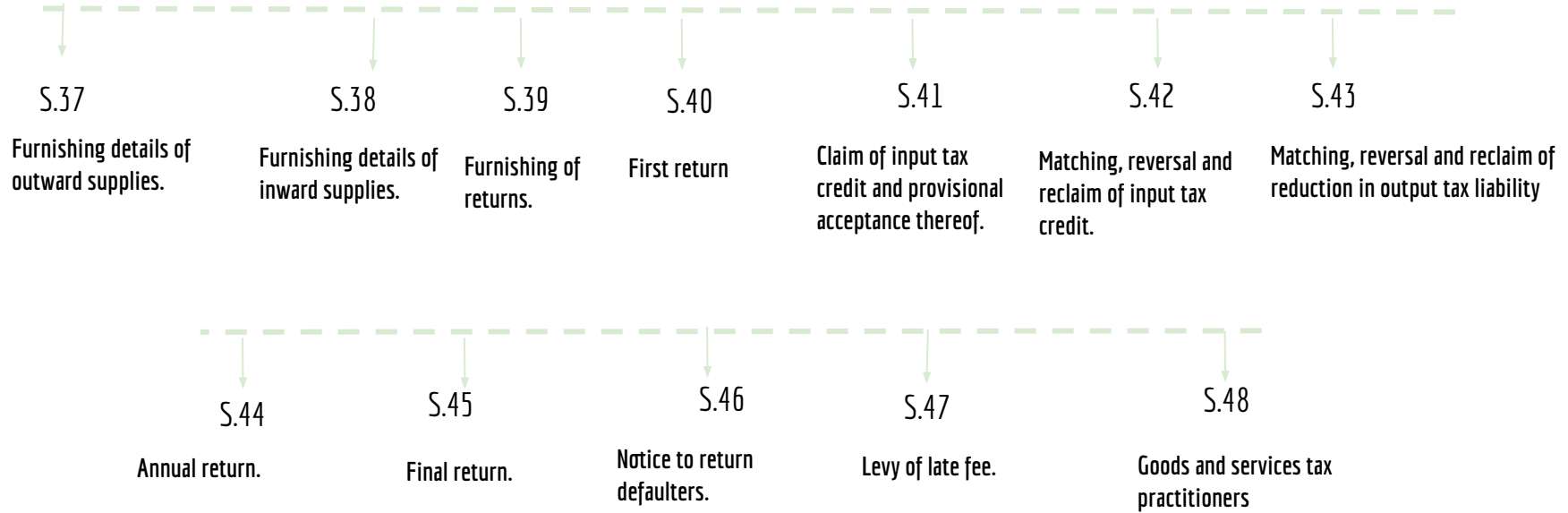
S.36

Period of retention of  
accounts.





## Chapter 9





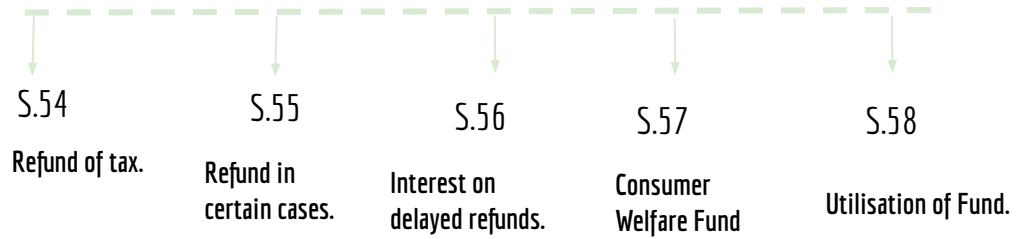
## Chapter 10

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



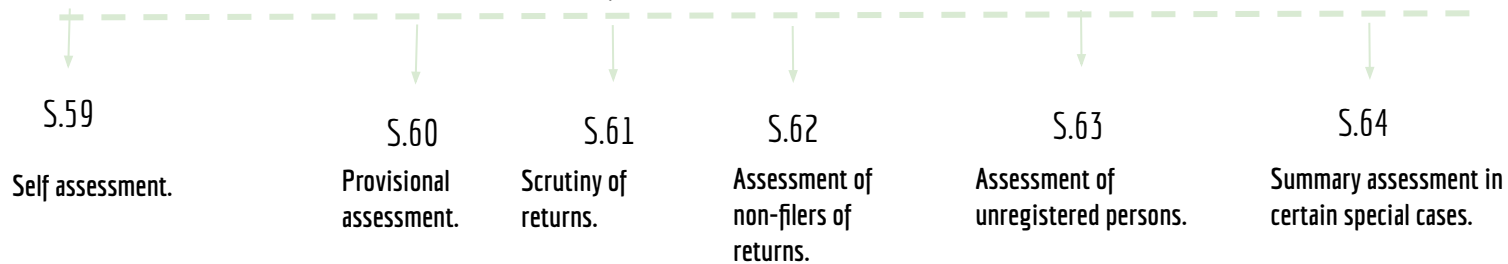


## Chapter 11





## Chapter 12





## Chapter 13



S.65

Audit by tax  
authorities..

S.66

Special audit





## Chapter 14

S.67

Power of inspection,  
search and seizure.

S.68

Inspection of  
goods in  
movement

S.69

Power to arrest.

S.70

Power to summon  
persons to give  
evidence and  
produce documents.

S.71

Access to business  
premises.

S.72

Officers to assist proper  
officers.





## Chapter 15

S.73

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.

S.74

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.

S.75

General provisions relating to determination of tax

S.76

Tax collected but not paid to Government

S.77

Tax wrongfully collected and paid to Central Government or State Government.

S.78

Initiation of recovery proceedings.

S.79

Recovery of tax

S.80

Payment of tax and other amount in instalments.

S.81

Transfer of property to be void in certain cases.

S.82

Tax to be first charge on property.

S.83

Provisional attachment to protect revenue in certain cases

S.84

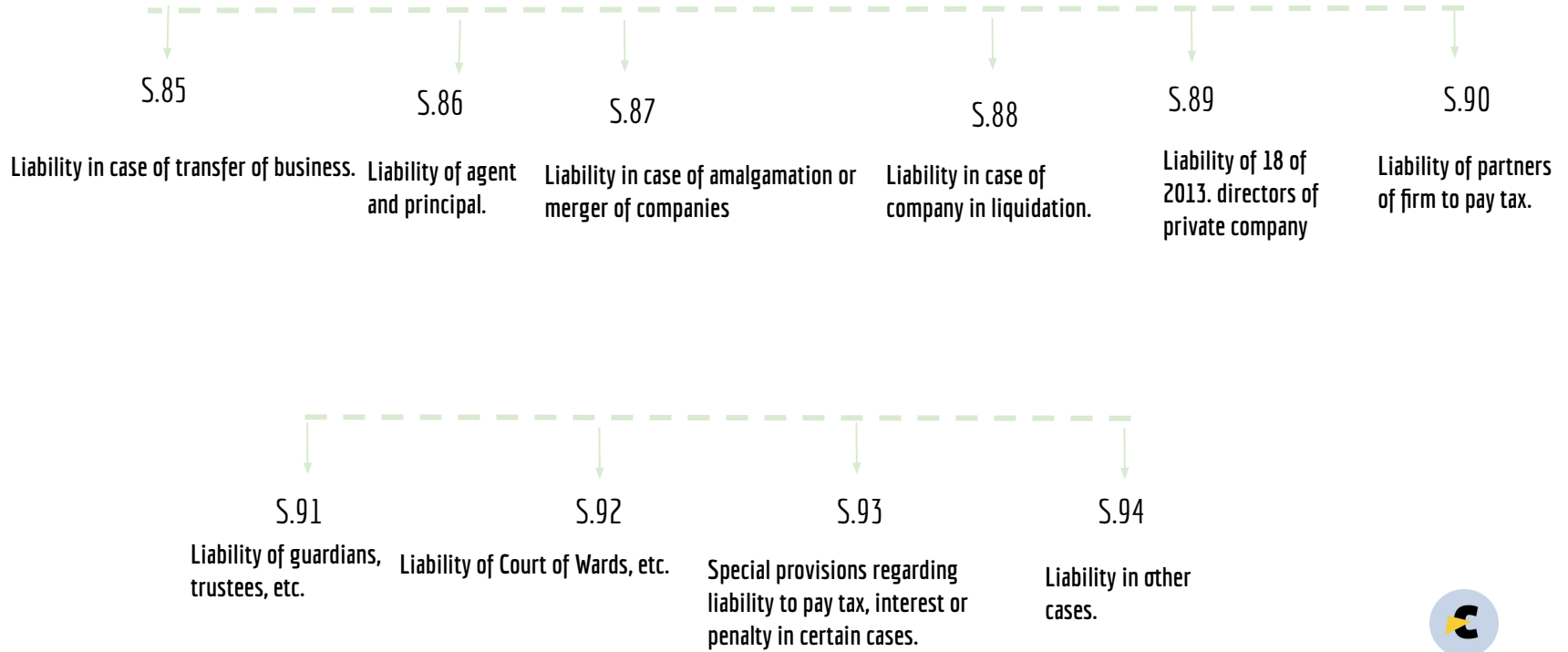
Continuation and validation of certain recovery proceedings.







## Chapter 16





## Chapter 17

S.95 Definitions	S.96 Authority for advance ruling.	S.97 Application for advance ruling	S.98 Procedure on receipt of application.	S.99 Appellate Authority for Advance Ruling	S.100 Appeal to Appellate Authority	S.101 Orders of Appellate Authority.
S.102 Rectification of advance ruling.	S.103 Applicability of advance ruling	S.104 Advance ruling to be void in certain circumstances	S.105 Powers of Authority and Appellate Authority	S.106 Procedure of Authority and Appellate Authority		





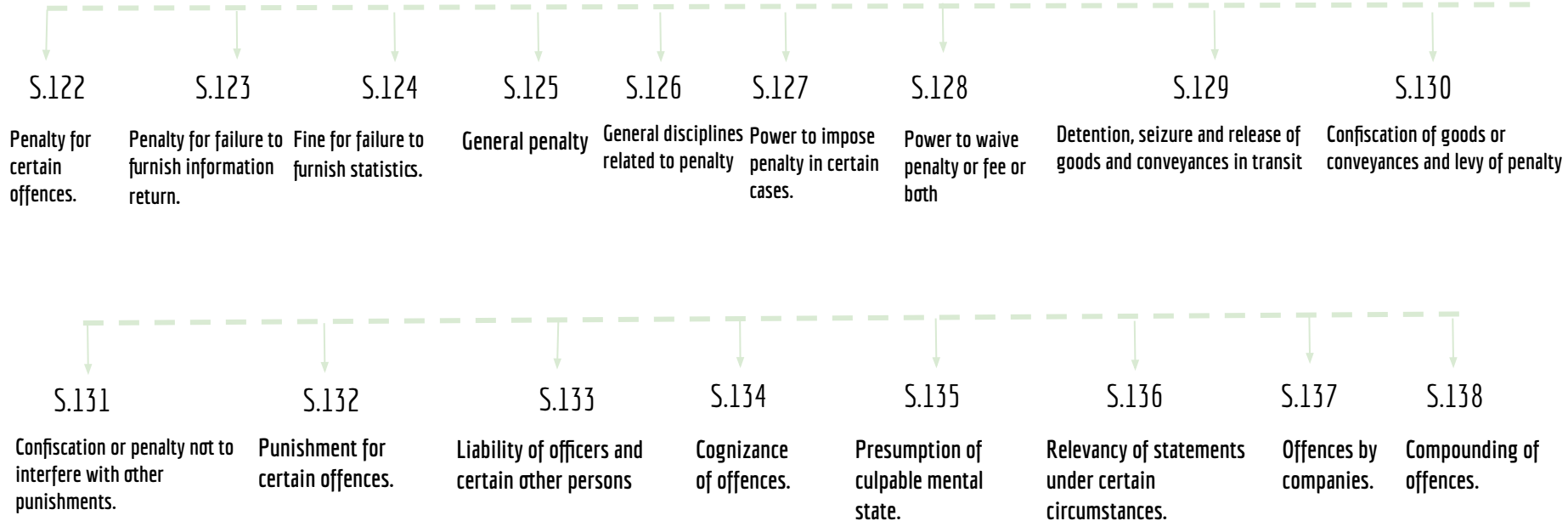
## Chapter 18

s.107	s.108	s.109	s.110	s.111	s.112	s.113	s.114	s.115	s.116
Appeals to Appellate Authority	Powers of Revisional Authority.	Constitution of Appellate Tribunal and Benches thereof	President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.	Procedure before Appellate Tribunal.	Appeals to Appellate Tribunal.	Orders of Appellate Tribunal.	Financial and administrative powers of President.	Interest on refund of amount paid for admission of appeal.	Appearance by authorised representative.
	s.117	s.118	s.119	s.120		s.121			
	Appeal to High Court.	Appeal to Supreme Court.	Sums due to be paid notwithstanding appeal, etc	Appeal not to be filed in certain cases.		Non Appealable decisions and orders.			



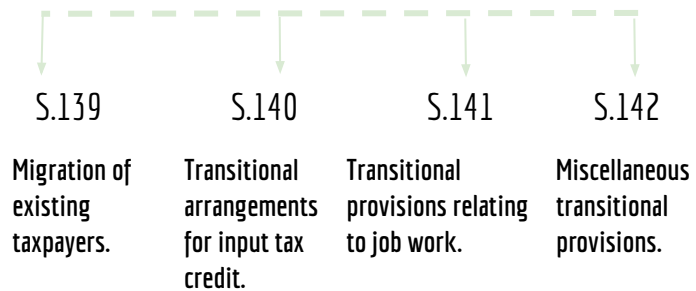


## Chapter 19



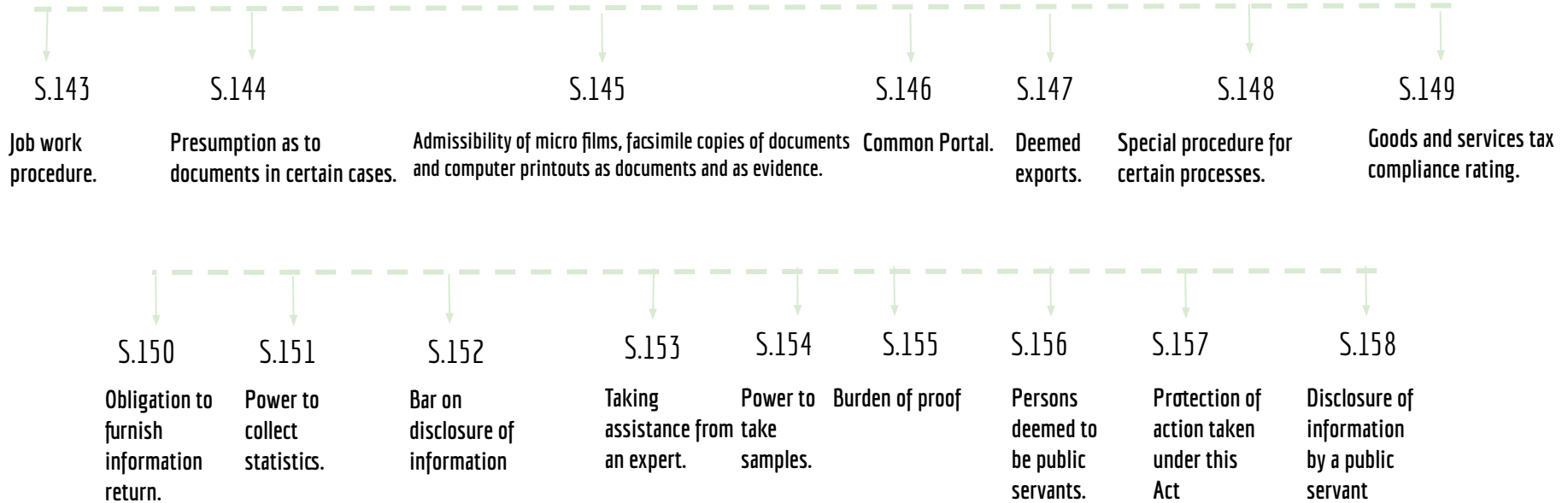


## Chapter 20





## Chapter 21-I





## Chapter 21-II

