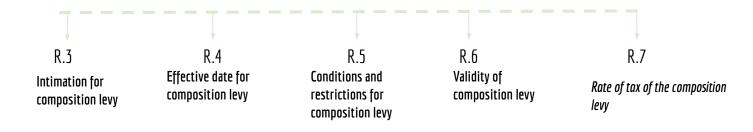




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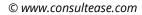
Chapter II - Composition Levy



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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		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

R.27	R.28	R.29	R.30	R.31 Residual me		R.31A	R.32
Value of supply of goods or services where the consideration is not wholly in money	Value of supply of goods or services or both between distinct or related persons, other than through an agent	Value of supply of goods made or received through an agent	Value of supply of goods or services or both based on cost	determinati value of sur goods or se both	on of ply of	Value of supply in case of lottery, betting, gambling and horse racing.	Determination of value in respect of certain supplies
	Ţ						
	R.32A	R.33 Value of cupply a	R.3		R.35 Value of cu	nnly	
	Value of supply in cases where Kerala Flood Cess is applicable	convices in case of	• •	r than for	Value of su inclusive o integrated central tax tax, Union territory ta	f tax, , State	



Chapter V - Input Tax Credit

↓	·				
Rule 36	Rule 37	Rule 38	Rule 39	Rule 40	Rule 41
Docs /other Requirement	Reversal of ITC	ITC for banks /FI	ITC by ISD 1- manner of distribution of	Claiming Credit in Special Circumstances	T/f of credit on Sale Merger/Amalg./Lease Or T/f of business
1- Documents 2- Details in documents 3-No ITC for tax paid in Pursuance of Demand 4- No ITC if not declared by supplier	<ul> <li>1- Declare default in GSTR 1st</li> <li>Proviso- Exceptions</li> <li>Schedule 1</li> <li>Sec 15(2b)</li> <li>2- ITC added back in Outward tax</li> <li>liability</li> <li>3-Interest</li> <li>4-no time limit for re-availing</li> <li>ITC</li> </ul>	Claim of credit by bank Or Financial Institution		Deduction from ITC under section 18 @5% per quarter or part of a quarter	1- T/f of unutilized Credit 2-certificate from CA 3-Acceptance of details in Form GSTR ITC -02 4- itc accounted in books



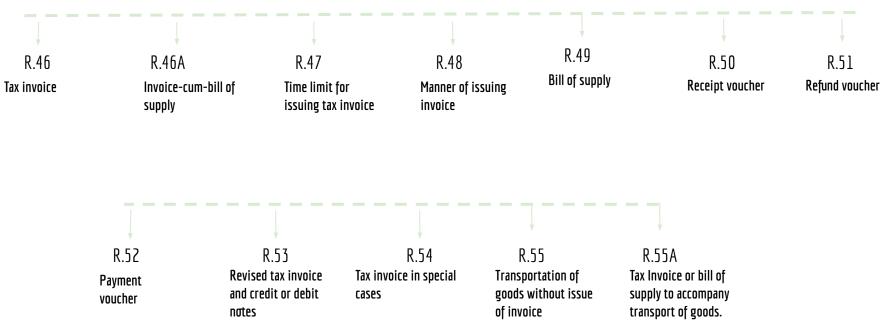


# Chapter V - Input Tax Credit

Rule 41A	Rule 42	Rule 43	Rule 44	Rule 44A	Rule 45
T/f of credit on obtaining separate registration 1 - Time limit for T/f of ITC to a newly registered place 2 - acceptance of details specified in	Manner of determination Of ITC of Input & Input Services & Reversal thereon 1- Segregation of ITC attributable to various supplies	Manner of determination Of ITC Capital goods & Reversal thereon	Manner of reversal Of ITC In Special Circumstances 1- manner of determining ITC on Stock, semi-finished & finished goods and capital goods 2- determination of amount in sub rule 1 separately as Cgst sgst utgst IGST 3-When Tax invoice is not available 4-amount determined shall become part of output liability 5-Certification of details by CA 6-amount of ITC under section 18(6)	Manner of reversal Of ITC Of Additional duty of customs Gold dore bar	Conditions & Restrictions in Respect of inputs & capital goods Sent to job worker 1 - Challan to be Issued by Principal 2 - Challan shall contain Details specified in rule 55 3 - Details of challan to be included in FORM GST ITC-04 4 - Time Stipulated in section-143



**Chapter VI - TAX INVOICE, CREDIT AND DEBIT NOTES** 





### Chapter VII - Accounts & Records

R.57

R.56

Maintenance of accounts by registered persons

Generation and maintenance of electronic records

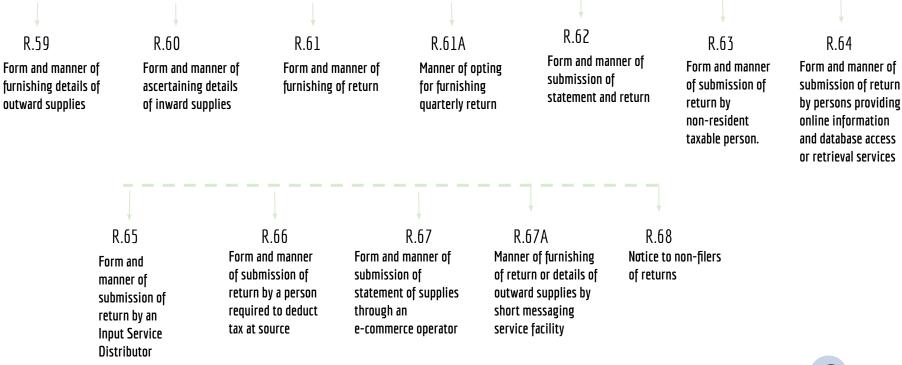
R.58

Records to be maintained by owner or operator of godown or warehouse and transporters

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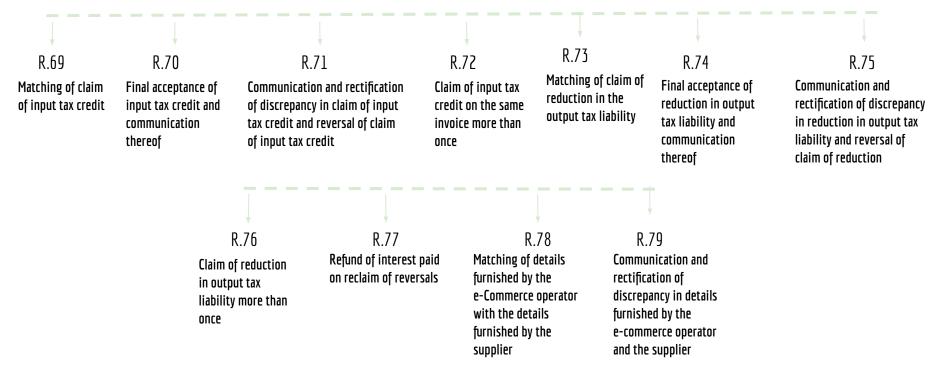


**Chapter VIII - Returns** 



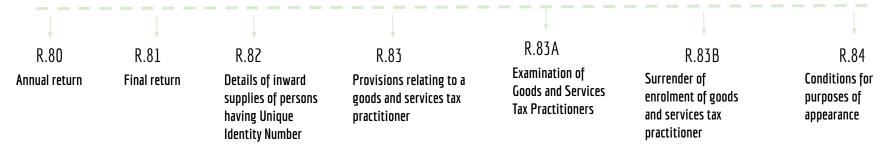


**Chapter VIII - Returns** 



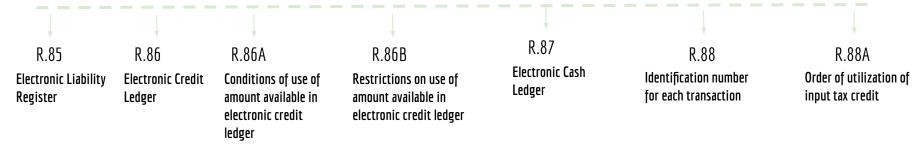


#### Chapter VIII - Returns



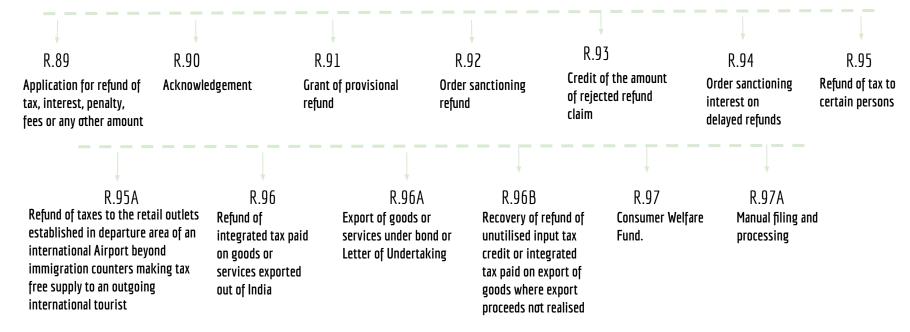


#### Chapter IX - Payment of Tax





Chapter X - Refunds





### Chapter XI ASSESSSMENT & AUDIT



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#### **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

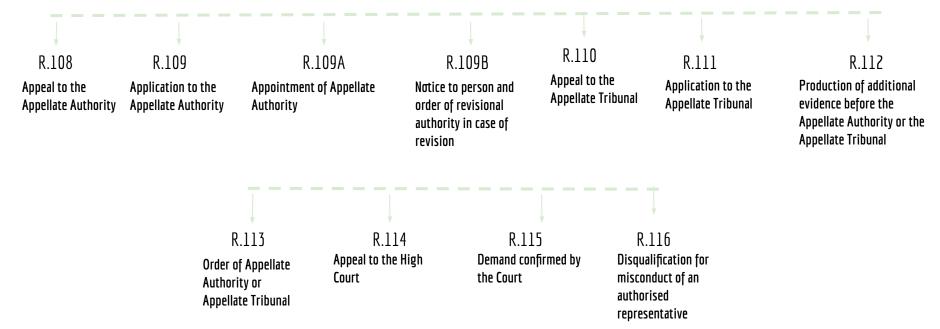
Certification of copies of the advance rulings pronounced by the Appellate Authority

### R.107A Manual filing and processing

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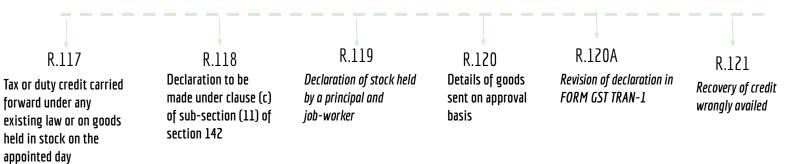


#### **Chapter XIII - Appeals and Revision**





#### **Chapter XIV - Transitional Provisions**



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Chapter XV - Anti - Profiteering

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R.122 Constitution of the Authority	R.123 Constitution of the Standing Committee and Screening Committees	R.124 Appointment, salar and other terms ar of service of the CH Members of the Au	nd conditions hairman and	R.125 Secretary to the Authority	R.126 Power to determine the methodology and procedure	R.127 Duties of the Authority	R.128 Examination of application by the Standing Committee an Screening Committee	R.129 Initiation and conduct of d proceedings
R.130 Confidentiality of information	R.131 Cooperation with other agencies or statutory authorities	R.132 Power to summon persons to give evidence and produce documents	R.133 Order of the Authority	R.134 Decision by the ma	to be taken Com	135 pliance by the stered person	R.136 Monitoring of the order	R.137 Tenure of Authority



#### Chapter XVI - E-way Rules

## R.138

Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

#### R.138A Documents and devices to be carried by a person-in-charge of a conveyance

R.138B Verification of documents and conveyances.

### R.138C Inspection and

goods

Facility for uploading verification of information regarding detention of vehicle

## R.138D

R.138E Restriction on furnishing of information in PART A of FORM GST EWB-01

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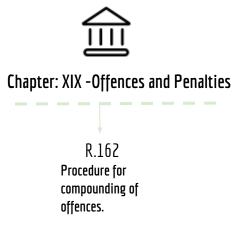
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# Chapter XVIII DEMANDS AND RECOVERY

R.142	Rule-142A	Rule-143	Rule-144	Rule-145	Rule-146	Rule-14	7 Rule-14	8 Rule-14	9 Rule-150	Rule-151
Notice and order for demand of amounts payable under the Act.	Procedure for recovery of dues under existing laws	Recovery by deduction from any money owed.	Recovery by sale of goods under the control of proper officer.	Recovery from a third person.	Recovery through execution of a decree, etc.	Recovery by sale of mova or immovab property	Prohibition ble against	n Prohibition against sale on holidays	Assistance by police.	Attachment of debts and shares, etc.
R.152	Rule-153	Rule-154	Rule	-155 Rule	-156 Rule	-157	Rule-158	Rule-159	Rule-160	Rule-161
Attachment of property in custody of cour or Public Office		Disposal of proce of sale of goods movable or immovable prope	and through revenue	land throu court	igh surety.	anc	ment of tax other punts in calments.	Provisional attachment of property.	Recovery from company in liquidation.	Continuation of certain recovery proceedings.





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