



Index

C.I	C.II	C.III	C.IV	C.V	C.VI	C.VII	C.VIII	C.IX	C.X
Preliminary R.1-2	Composition Levy R.3-7	Registration R.8-26	Value of supply R.27-35	Input tax credit R.36-45	Tax Invoice, debit & Credit Note R.46-55A	Accounts & Records R.56-58	Returns R.59-84	Payment of Tax R.85-88A	Refund R.89-97A
C.XI	C.XII	C.XIII	C.XIV	C.XV	C.XVI	C.XVII	C.XVIII	C.XIX	
Assessment & Audit R.98-102	Advance Ruling R.103-107A	Appeals & revision R.108-116	Transitional Provisions R.117-121	Anti Profiteering R.122-137	E-way Rules R.138	Inspection, search & Seizure R. 139-141	Demands & Recovery R.142-161	Offense & Penalty R.162	





Chapter I- Preliminary



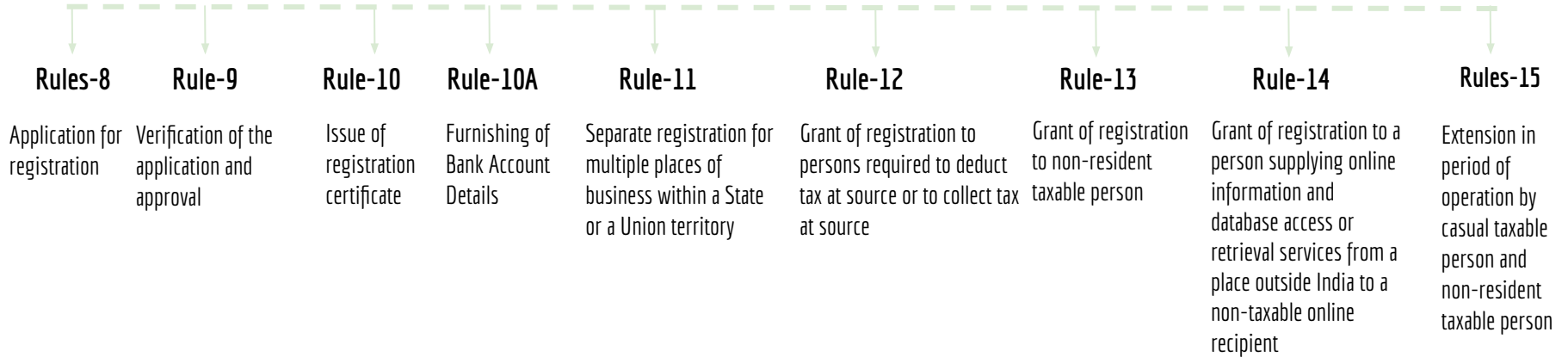


Chapter II - Composition Levy





Chapter III Registration





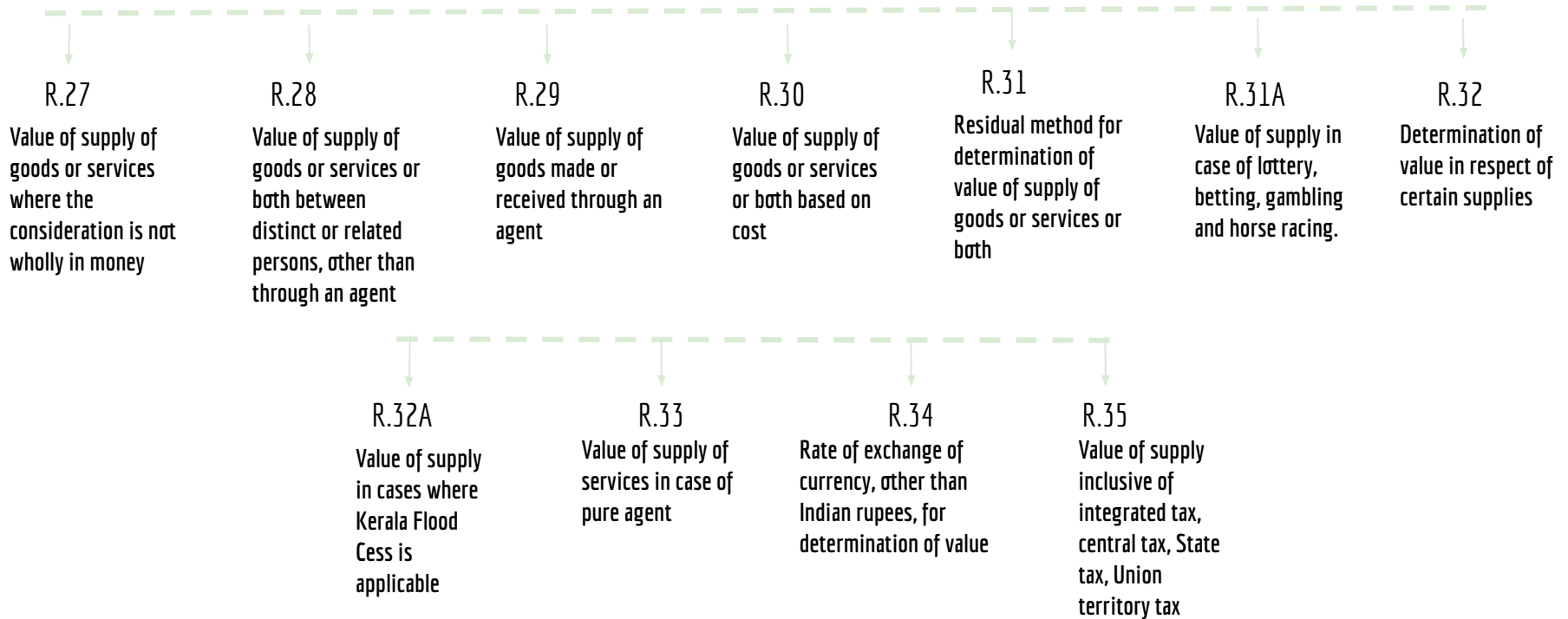
Chapter III Registration

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	Assignment of Unique Identity Number to certain special entities	Display of registration certificate and Goods and Services Tax Identification Number on the name board.	Amendment of 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

- 1- Documents
- 2- Details in documents
- 3- No ITC for tax paid in Pursuance of Demand
- 4- No ITC if not declared by supplier

Rule 37

Reversal of ITC

- 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

Claim of credit by bank Or Financial Institution

Rule 39

ITC by ISD

- 1- manner of distribution of ITC by ISD
- 2- Reduction of ITC
- 3- Issue of ISD invoice & include ISD invoice/CN in Form GSTR-6

Rule 40

Claiming Credit in Special Circumstances

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

Rule 41

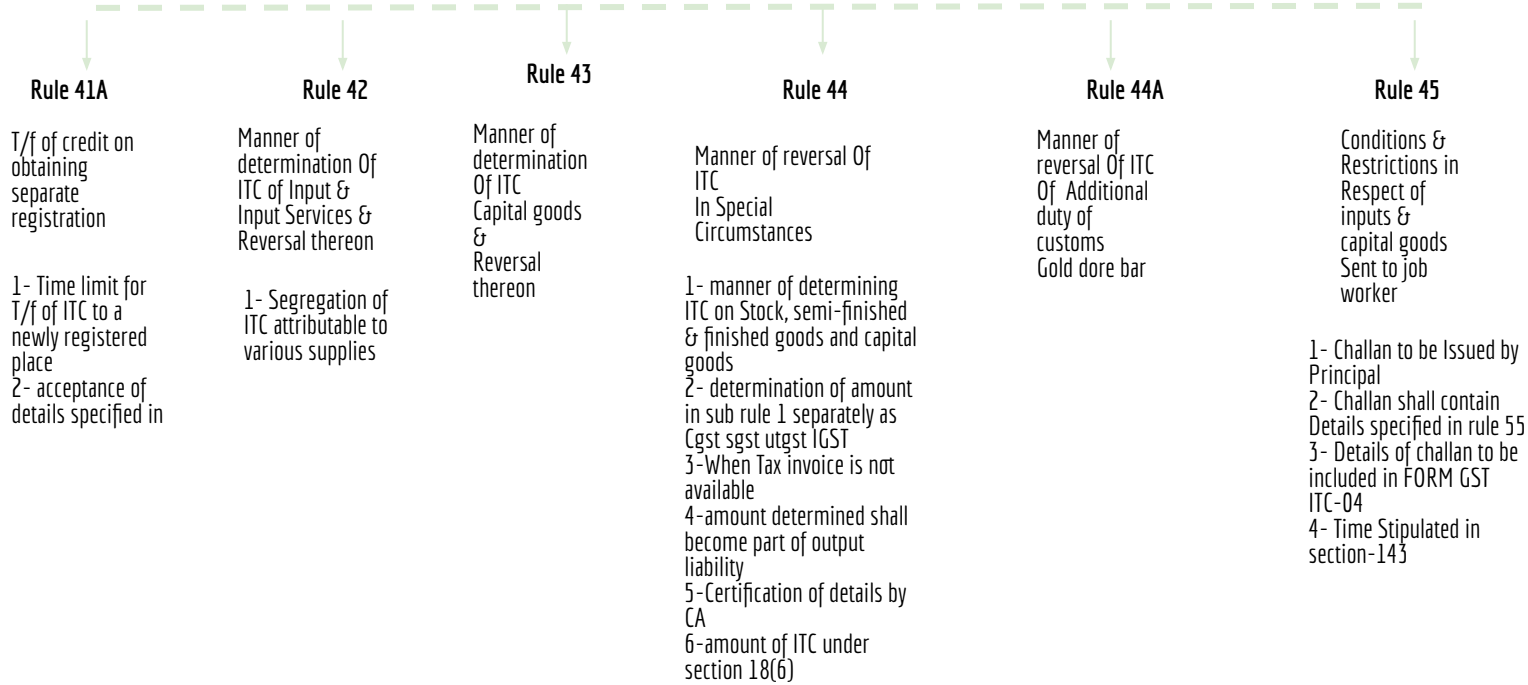
T/f of credit on Sale Merger/Amalg./Lease Or T/f of business

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



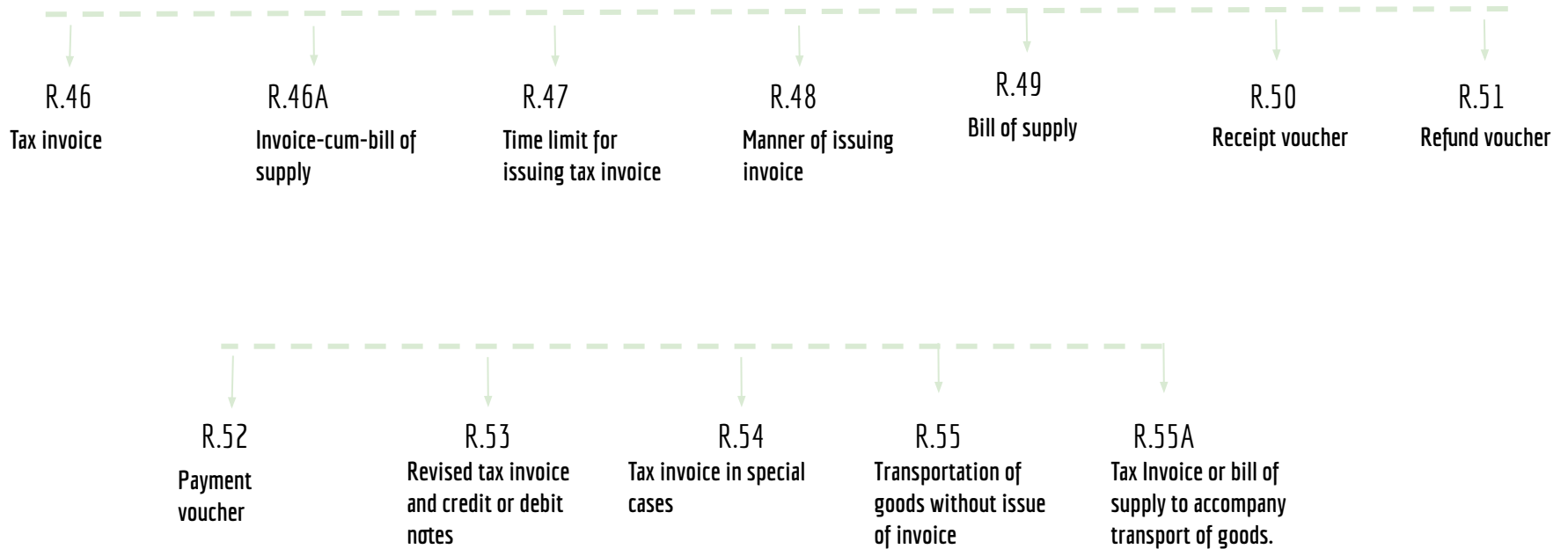


Chapter V - Input Tax Credit





Chapter VI - TAX INVOICE, CREDIT AND DEBIT NOTES





Chapter VII - Accounts & Records

R.56

Maintenance of accounts by registered persons

R.57

Generation and maintenance of electronic records

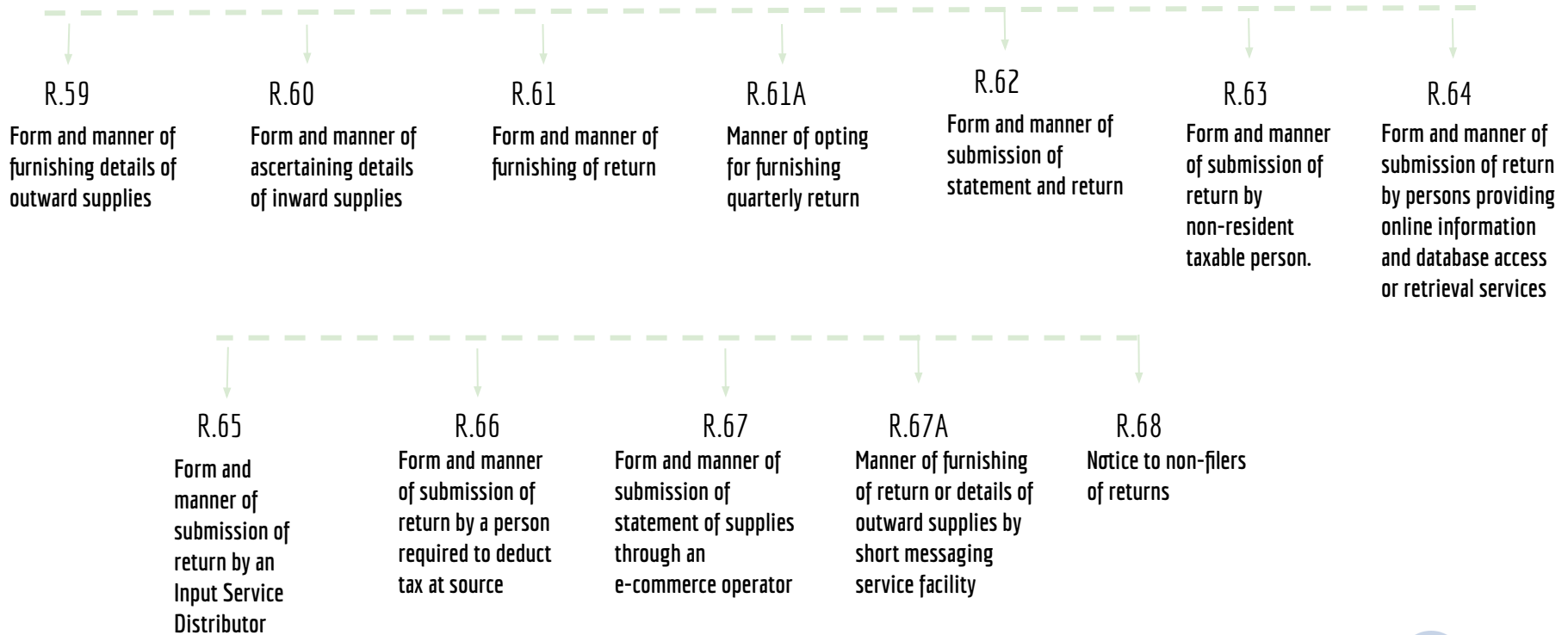
R.58

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



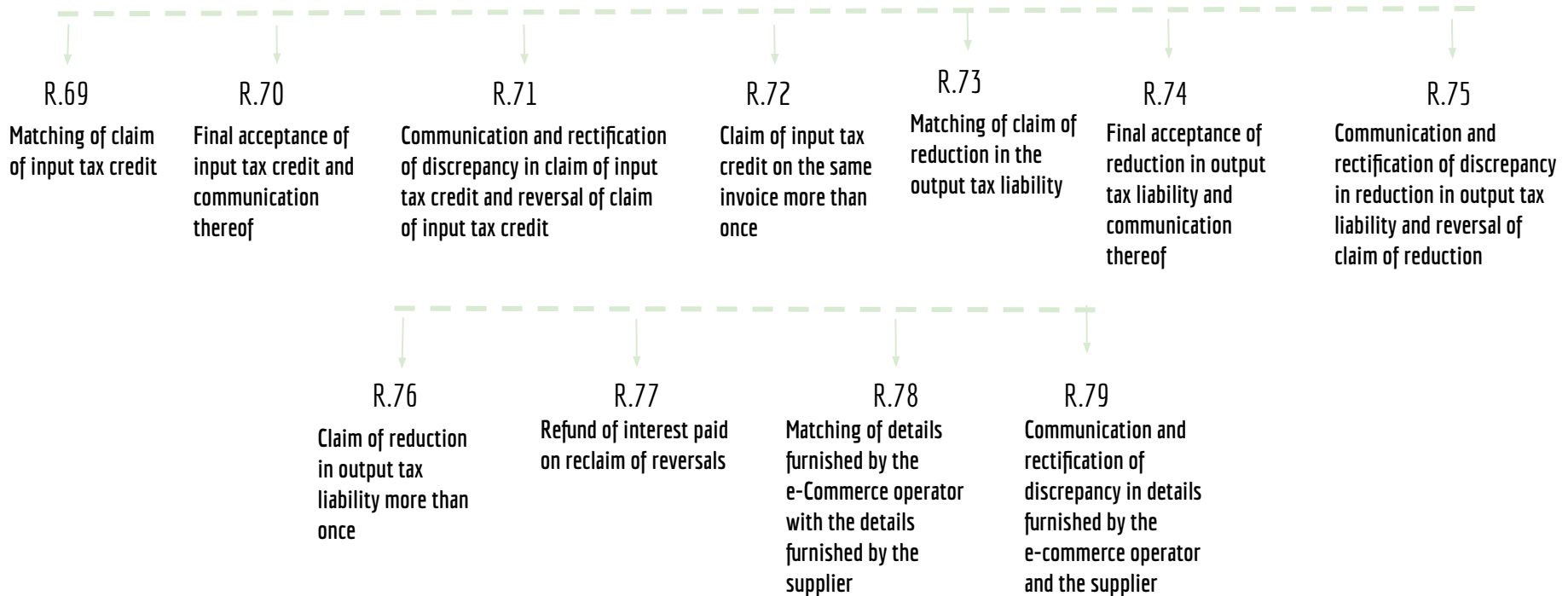


Chapter VIII - Returns



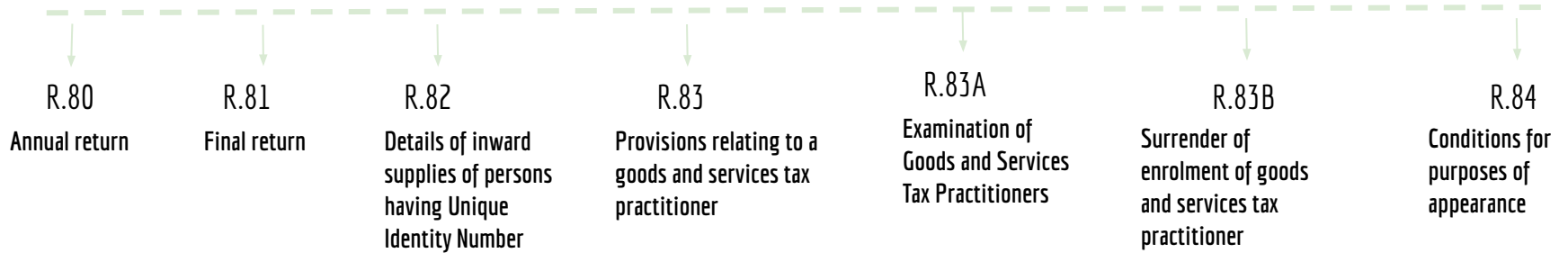


Chapter VIII - Returns



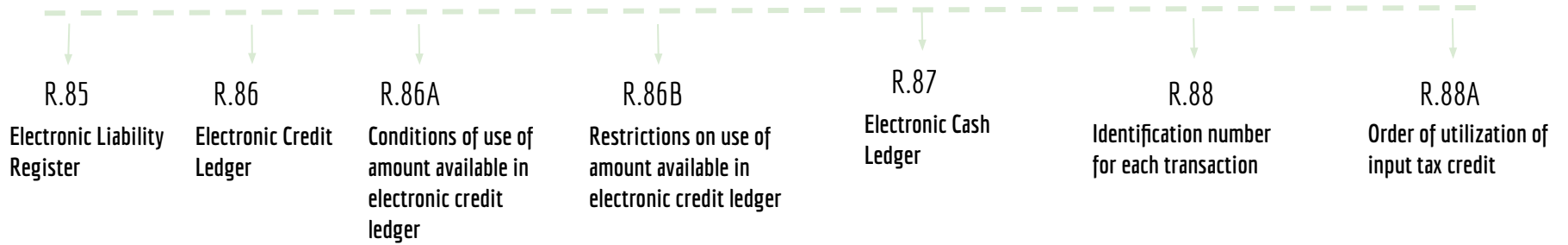


Chapter VIII - Returns



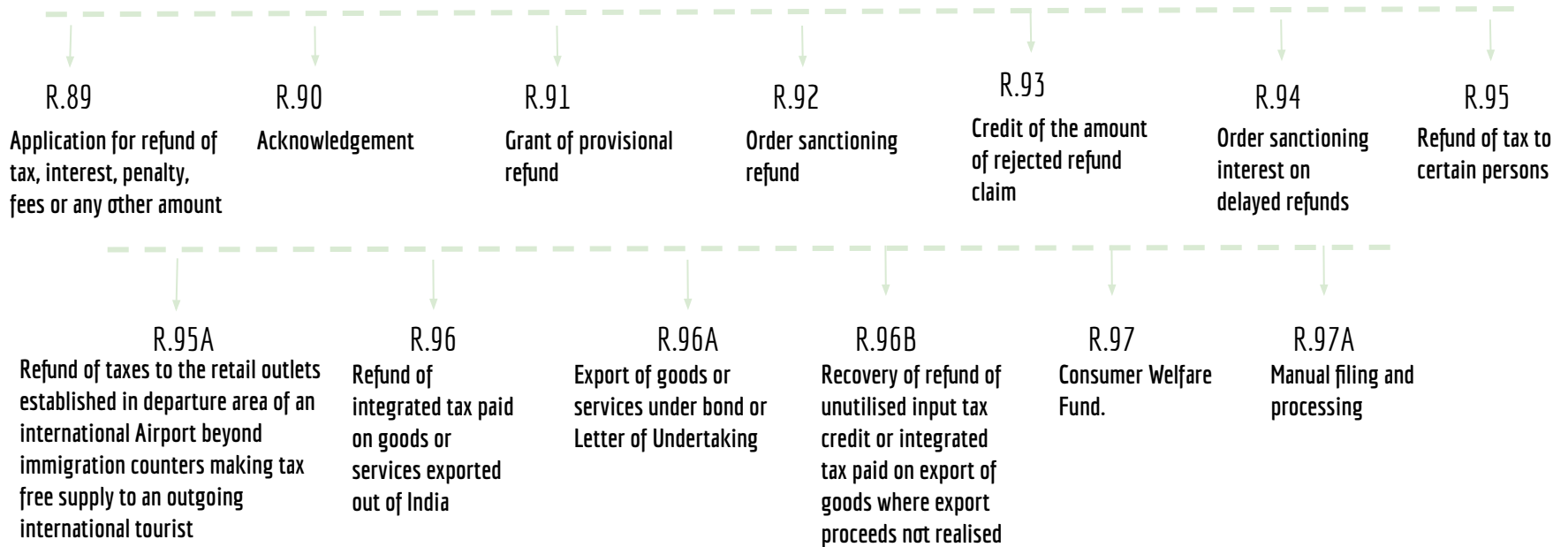


Chapter IX - Payment of Tax





Chapter X - Refunds



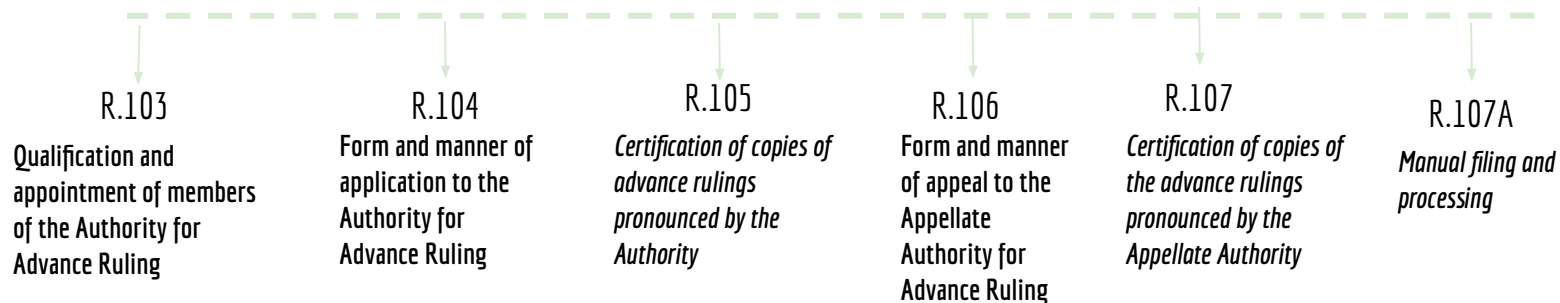


Chapter XI ASSESSMENT & AUDIT



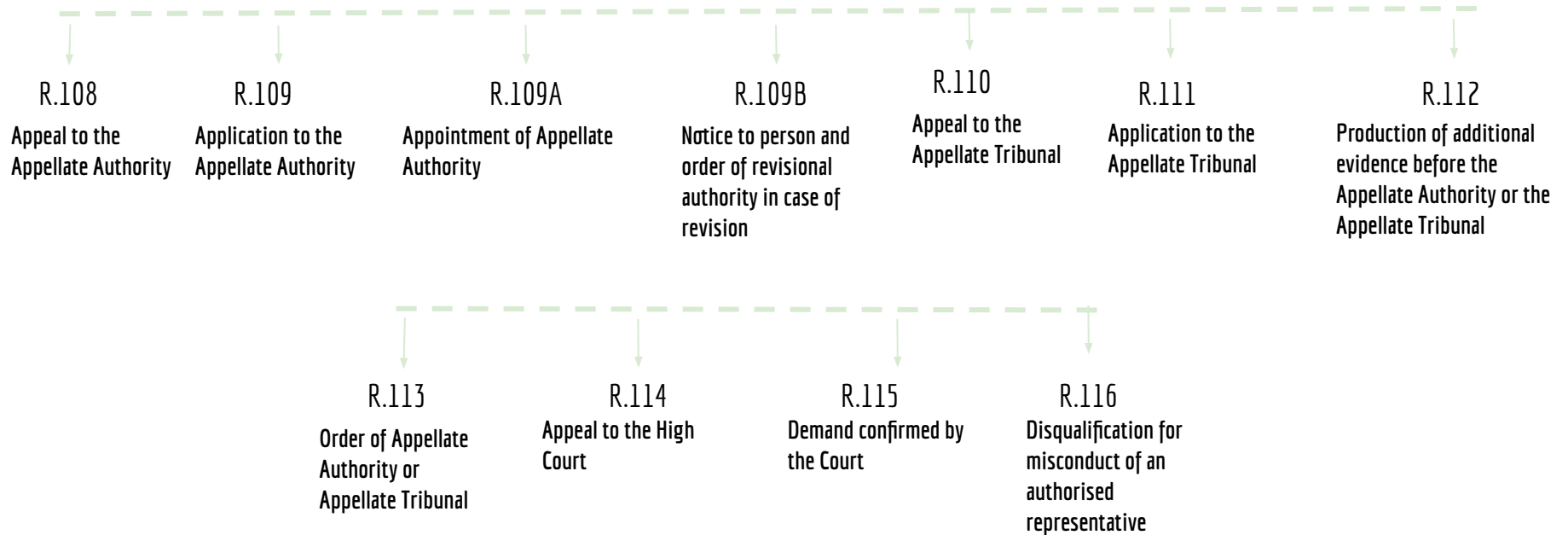


Chapter XII Advance Ruling



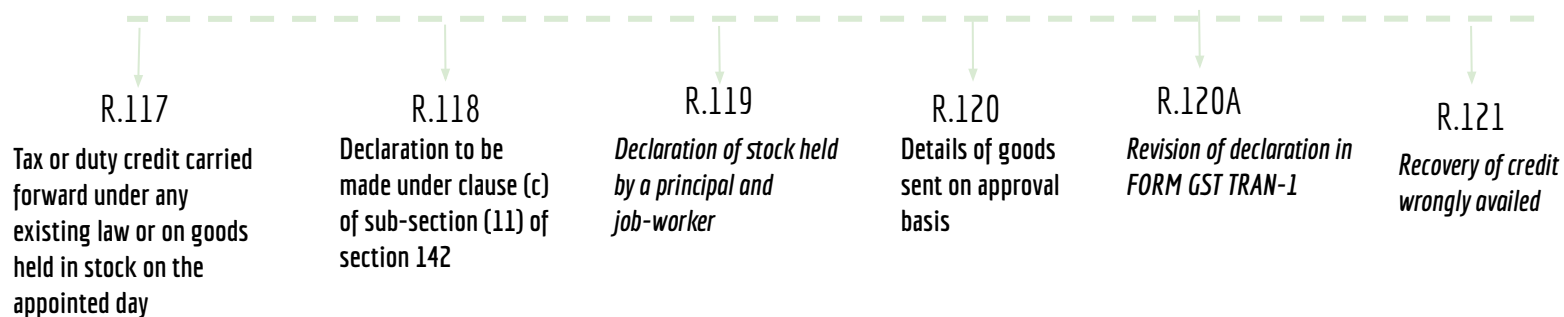


Chapter XIII - Appeals and Revision





Chapter XIV - Transitional Provisions





Chapter XV - Anti - Profiteering

R.122

Constitution of the Authority

R.123

Constitution of the Standing Committee and Screening Committees

R.124

Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority

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 and Screening Committee

R.129

Initiation and conduct of 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 to be taken by the majority

R.135

Compliance by the registered person

R.136

Monitoring of the order

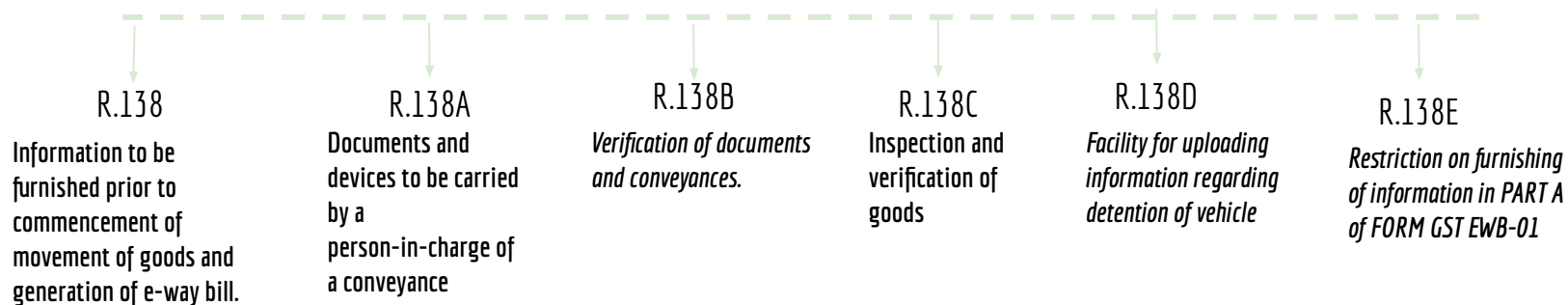
R.137

Tenure of Authority





Chapter XVI - E-way Rules





Chapter: XVII - Inspection, Search and Seizure





Chapter XVIII DEMANDS AND RECOVERY

R.142	Rule-142A	Rule-143	Rule-144	Rule-145	Rule-146	Rule-147	Rule-148	Rule-149	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 movable or immovable property.-	Prohibition against bidding or purchase by officer.	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 courts or Public Officer.	Attachment of interest in partnership.	Disposal of proceeds of sale of goods and movable or immovable property.	Recovery through land revenue authority.	Recovery through court.	Recovery from surety.	Payment of tax and other amounts in instalments.	Provisional attachment of property.	Recovery from company in liquidation.	Continuation of certain recovery proceedings.	





Chapter: XIX -Offences and Penalties



R.162
Procedure for
compounding of
offences.

