



CGST Act with All amendments, notifications, cases

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CGST ACT (With Amendments)

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CGST AMENDMENT ACT, 2018

Section	Coverage	Impact	Date of Applicability
Section 1	Short Title & Commenceme	Title of AA	01.02.2019

	nt		
Section 2(a)	Section 2(4): Definition of "adjudicating authority"	<p>1. Name of CBEC is changed to CBIC. Correction is made in Act to replace CBEC with CBIC.</p> <p>2. Authority for anti-profiteering is excluded from the definition of adjudicating authority</p>	01.02.2019
Section 2(b)	Section 2(17) Definition of "business"	<p>I Earlier only services were covered now activities will have broader coverage. It will include both goods and services now.</p> <p>li The activities of a licensed bookmaker are also covered.</p>	01.02.2019

Section 2(c)	Section 2(18): Definition of business vertical.	Definition of business segment is removed. We need to look at it in conjunction with the removal of proviso to section 25(2) and insertion of new proviso. Now we can take registration of a business place in same state. It is not required to be a business segment. Thus this definition was of no use.	01.02.2019
Section 2(d)	Section 2(35): Definition of "cost accountant"	A minor change to correct the wrong sub section quoted earlier.	01.02.2019
Section 2(e)	Section 2(69): Definition of "local"	Again a minor change to cover the development board constituted under	01.02.2019

	authority”	article 371J also.	
Section 2(f)	Section 2(102) : Definition of “services”	<p>Securities were excluded from the definition of both goods and services. But it is to clarify that though securities are excluded from definition of services but transaction in securities will be included.</p> <p>Although industry is already charging GST on these transactions.</p>	01.02.2019
Section 3	Section 7 of CGST Act	<p>Very important change to make this definition clearer. Earlier it was drafted in such a way that it included the activities whose nature is defined by schedule II instead of clarifying the nature of transactions already qualifying as supply. This clarification has removed the ambiguity.</p> <p>(There are some major changes in Schedule I,II& III also, they are also covered in this compilation.)</p>	01.07.2017
Section 4	Section 9(4): URD RCM	The famous URD reverse charge is curtailed down via this change. Now it will not be generalized. It will be applicable only on notified person and on notified goods and/or services.	01.02.2019
Section 5	Section 10: Composition	This section has already seen many changes via	01.02.2019

	levy	<p>notifications also. Now it is changed again to facilitate the following:</p> <p>i. In lieu of taxes has been changed with “in lieu of taxes u/s 9(1) although RCM was already applicable on a composition dealer.</p> <p>ii. New threshold limit of aggregate turnover for a composition dealer has been increased to 1.5 Cr. Although GST council announced it many months back. It was delayed for amendment in Act. Now Government can increase this limit upto 1.5Cr.</p> <p>iii. Now a composition dealer is also allowed to make a supply of services along with goods. But it has a limit. Supply of services can be upto higher of Rs. 5lac or 10% of turnover in a state.</p>	
Section 6	Section 12(2a): Time of supply for Goods in FCM	Invoice is covered by section 31. Earlier there was mention of invoice of section 31(1) only. Section 31(3) also list many instances for invoicing. Now all of them are also covered.	
Section 7	Section 13(2b): Time of supply in FCM for services	Invoice is covered by section 31. Earlier there was mention of invoice of section 31(2) only. Section 31(3) also list many instances for invoicing. Now all of them are also	

		covered.	
Section 8(a)	Explanation to Section 16(2)	Earlier constructive receipt of goods was covered. It raise a question whether the constructive receipt of services is possible in GST regime or not. This modification has taken the constructive receipt of services also.	01.02.2019
Section 8(b)	Section 16(2c): Payment of tax by supplier	Newly inserted section 43A is also covered here.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 9a	Section 17(3): Inclusion of some items of schedule III in exempted supply	High sea sales were under dispute earlier. It was doubtful whether they should be added into exempted supply for calculation of reversal of ITC. This explanation is inserted to clarify that only the items mentioned in para 5 of Schedule III.	01.02.2019
Section 9b	Section 17(5):	<p>– The changes brought in from 01.02.2019 are:</p> <ol style="list-style-type: none">1. ITC of motor vehicle having the capacity of more than 13 passengers is freely available.2. ITC of motor vehicles having capacity of up to 13	01.02.2019

		<p>passengers can be allowed subject to some conditions.</p> <p>3. ITC for vehicles used to carry goods will be allowed.</p> <p>4. ITC of insurance, repairs and other incidental expenses will be allowed if the ITC of Motor vehicle is allowed.</p> <p>5. Also the ITC of the services will also be allowed to the person engage in:</p> <ul style="list-style-type: none">– In manufacturing of such motor vehicle– In supply of general insurance in respect of such vehicles. <p>6. ITC of all items in entry no (I), (ii) and (iii) will be available if they are mandatory under any law.</p>	
Section 10	Explanation to Section 20	The definition of turnover is changed to exclude the tax leviable under entry no. 92A of List I of the Seventh Schedule	01.02.2019
Section 11a	Insertion of proviso after first proviso to section 22(1)	A right is given to the government to increase the threshold limit of a special category state for an amount up to Rs. 20Lac.	01.02.2019
Section	Clause 3 of	Following states are excluded	01.02.2019

11b	explanation to section 22	<p>from the list of special category states:</p> <ul style="list-style-type: none">-Arunachal Pradesh-Assam-Himachal Pradesh-Meghalaya-Sikkim-Uttrakhand. <p>Only four are left in list now:</p> <ul style="list-style-type: none">– Manipur– Mizoram– Nagaland– Tripura	
Section 12	Section 24(x)	Earlier this provision covered every E-commerce operator. Now addition of words “ who is required to collect tax at source had made it more reasonable. Only the TCS deductor will be liable to take registration without a threshold.	01.02.2019
Section 13a	Section 25	It was already provided in rules. Now added into the Law itself.	01.02.2019
13b	Section 25	Now a person can take a separate registration in the same state for a place of	01.02.2019

		business. Earlier separate registration was available only for a separate business vertical only. The definition of business vertical is also deleted from the Act.	
Section 15a	Marginal heading to Section 29	Suspension word also added to the marginal heading to section 29.	01.02.2019
Section 15b	Section 29	Taxpayers were facing an issue because many registrations applied for cancellation were pending with the department. Taxpayers were confused and directionless for their liability towards the GST compliances. Now a power is given to suspend the registration till department cancels it.	01.02.2019
Section 14c	Section 29(2)	Same provision replicated for cancellation of registration by department.	01.02.2019
Section 15a	Section 34(1)	Now a credit note can be issued for more than one invoices. Rule 53(1A) has been inserted to the CGST rules to mention the items required on the Credit note. Entry (g) of said rule provide for : g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply.	01.02.2019

		Thus format of credit note is also changed to include multiple invoices.	
Section 15b	Section 34(3)	Same changes for a debit note.	01.02.2019
Section 16	Section 35	Proviso inserted to relieve the department of central Govt., state govt. or local authority liable for audit by CAG.	01.02.2019
Section 17a	Section 39(1)	A right is provided to prescribe the time also.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 17b	Section 39(7)	Same in this provision. A right to prescribe the time for a class of registered person.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 17c	Section 39(9)	<ol style="list-style-type: none">1. Right is provided to government to prescribe the manner of correction.2. To clarify that here financial year means the financial year to which such details pertain.	01.02.2019
Section 18	Section 43A		Applicability is on hold (Notification no. 02/2019 CT dated 29th

			January 2019.
Section 19	Section 48(2)	GST practitioners are also allowed to do other functions along with filing the returns.	01.02.2019
Section 20a	Section 49(2)	This provision is still on hold along with section 43A. Both will be applicable from a later date.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 20b	Section 49(5)	<p>The manner of utilization of input tax credit is modified. It is going to result in some possible additional liability in some circumstances.</p> <p>When we need to use ITC for payment of IGST , The ITC of CGST is required to be utilized fist after IGST.</p>	01.02.2019
Section 21	Two new sections are inserted after section 49	<p>The Input tax credit of IGST will be exhausted first towards IGST and other ITC will be used only after that. Now the adjustment is fixed as following:</p> <p>IGST—CGST—SGST</p> <p>For IGST.</p> <p>The reason behind this change is to restrict the use of IGST as it is most liquidated amongst all ITC's</p>	01.02.2019
Section 22	Section 52(9)	Matching of tax deducted by	01.02.2019

		an e commerce operator will be matched with the return filed u/s 39.	
Section 23a	Section 54(8)	<p>The term zero rated supply has been interchanged with the term export. We need to understand that export is comparatively narrower term. Zero rated supply included other supplies also apart from Export.</p> <p>Now principal of unjust enrichment will also be applicable to supply by a DTA unit to SEZ. In case burden is transferred by DTA the SEZ will be eligible to get refund.</p>	01.02.2019
Section 23b	Explanation Clause 2: Relevant date to claim refund	The relevant date in case of export of services is modified to include the date of receipt of payment in Indian rupees, where the RBI allows that.	
Section 24	Explanation added After Section 79	Section 79 provide for the recovery proceedings in case of any sum payable by a person is not paid. An explanation has been inserted into the section to cover the term distinct person into the definition of person.	01.02.2019
Section 25	Section 107	Maximum amount payable by taxpayer for appeal to appellate authority is curtailed down to Rs. 25 Crore.	01.02.2019

Section 26	Section 112(8)	The amount of payment for appeal to appellate Tribunal is curtailed down to a maximum of Rs. 50 Crore Rupees.	01.02.2019
Section27	Section 129(6)	The time limit for payment of amount of tax and penalty in case of detention or seizure is extended to 14 days from 7 days earlier.	
Section 28a	Section 140	The scope of transitional credit is narrowed down by adding the word “of eligible duties” Earlier everything falling under the definition of CENVAT Credit was covered in this provision.	01.02.2019
Section 28(b)(i)	Explanation 1 to section 140	This explanation defines the term “Eligible duties”. As we discussed the term eligible duties is added in section 140(1). This explanation is also made applicable to sub section 1 to section 140(1). But its applicability is put on hold.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 28(b)(ii)	Explanation 1 to section 140	The definition of eligible duties is amended to exclude the additional duty of excise leviable on u/s 3 of Additional duties of Excise(Textile and Textile Articles) Act. This is a retrospective amendment. It will be applicable from 1st July 2017.	1.07.2017

Section 28(c)(i)	Explanation 2 to section 140	Sub section 1 is again covered here but this provision is also on hold.	Applicability is on hold (Notification no. 02/2019 CT dated 29th January 2019.
Section 28(c)(ii)	Explanation 2 to section 140	The Additional duty of excise leviable u/s 3 of the Additional Duties of Excise (Textile and Textile Articles) Act is excluded from the definition of Eligible duties.	1.07.2017
Section 28d	After Explanation 2 as so amended, the following Explanation shall be inserted and shall always be deemed to have been inserted	<p>Cess is excluded from the definition of eligible duties. Any cess like Krishi Kalyan Cess or Education cess will not be eligible for transition.</p> <p>This is also a retrospective amendment and will hit the right of taxpayer. Cess was disallowed via rules but now rules and Act are made consistent.</p>	01.07.2017
Section 29	Section 143	The commissioner is given power to extend the period for return of goods sent for job work. The time can be extended by one year in case of inputs and by two years in case of capital goods.	01.02.2019
Section 30	Schedule I	The deletion of word taxable has enhanced the scope of this entry. See Note 1 for detailed description.	01.02.2019

Section 31	Schedule II: Change in its title	Just to make it more comprehensive so that all entries in Schedule II can be covered under this title.	01.07.2017
Section 32(i)	Schedule III	Three new entries are inserted into Schedule III of CGST Act. First of all let us understand what this schedule signifies. Schedule III of CGST Act list the supplies which shall be treated neither as a supply of goods nor services. It means that the items mentioned here will be out of the preview of GST and wont be included even in exempted turnover. They are not supply at al for the purpose of GST.	01.02.2019
Section 32(ii)	Explanation to Schedule III	Warehoused goods as defined in Customs Act. – Section 2(43) of Customs Act “warehouse” means a public warehouse appointed under section 57 or a private warehouse licensed under section 58; – Section 2(44) of Customs Act 1962 “warehoused goods” means goods deposited in a warehouse;	01.02.2019

CGST AMENDMENT ACT, 2019:

Clause	Coverage	Impact	Date of Applicability
Clause No.91	Section 2	Adjudicating authority not to include the National appellate authority	
Clause No.92	Section 10	Introduction of 6% levy for services providers.	
Clause No.93	Section 22	Threshold limit for registration	
Clause No.94	Section 25	Registration on the basis of Aadhar	
Clause No.95	Section 31A	Mandatory facility of online payment to recipient	
Clause No.96	Section 39	Date of payment and filing of retron	
Clause No.97	Section 44	Right to extend time limit of annual retron	
Clause No.98	Section 49	Shifting of tax from one head to other head	
Clause No.99	Section 50	Interest on net payment only	

Clause No.100	Section 52	TCS deductor's date extension power	
Clause No.101	section 53A	Settlement of transferred tax between state and centre	
Clause No.102	Section 54	Central govt can also grant the refund for state tax	
Clause No.103	Section 95	NAAAR	
Clause No.104	Section 101A, 101B and 101C.	NAAAR	
Clause No.105	Section 102.	NAAAR	
Clause No.106	Section 103	NAAAR	
Clause No.107	Section 104	NAAAR	
Clause No.108	Section 105	NAAAR	
Clause No.109	Section 106	NAAAR	
Clause No.110	Section 168	44 § 52 is also included for section 168	
Clause No.111	Section 171	Penalty for anti-profiteering	
Clause No.112	Section Notification number G.S.R. 674(E) section 11 subsection (1)	Retrospective exemption to uranium ore concentrate	

CGST AMENDMENT ACT, 2020: -

Amended Section	F.B clause	Impact in brief	Date of Applicability
Section 2(114) of CGST Act:	Clause 116	Now UT of Dadra and Nagar Haveli & Daman & Diu is one UT and Ladakh is also entered in UT	30.06.2020
Section 10(2) (b),10(2)(c),10(2)(d)	Clause 117	Word service is also entered in conditions to avail Composition levy.	
Section 16(4)	Clause 118	Date of Underlying invoice is removed for debit note in sec 16(4)	
Section 29(1)(c)	Clause 119	“section 29(1)(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25”	
Section 30(1)	Clause 120	Currently, a person is allowed to revoke their cancellation of registration by making an application within 30 days from the date of service of cancellation order. After this amendment, upon ‘sufficient cause	

		being shown' and 'for reasons recorded in writing', the time period can be extended as follows: a) Upto 30 days – by Additional Commissioner or Joint Commissioner b) Further period of 30 days after (a) above - by Commissioner	
Section 31	Clause 121	The Government has been empowered to specify certain categories of services or supplies in respect of which a tax invoice is to be issued within the prescribed time and manner.	
Section 51	Clause 122	Issuance of TDS certificate and its penalty is removed from law and right is given to govt to prescribe.	
Section 109(6)	Clause 123	The provisions for Appellate Tribunal and its benches thereof have been made applicable in the Union Territories of Jammu and Kashmir and Ladakh.	30.06.2020

Section 122	Clause 124	Section 122(1A) inserted to power to penalize the beneficiary (if established) in such fraudulent transactions to the extent of the tax evaded or input tax credit availed.	
Section 132	Clause 125	(i) Earlier only input tax credit on fake bills were considered as cognizable and non-bailable. Now, the offence of fraudulent availment of input tax credit without invoice or bill cognizable and non-bailable. (ii) Further, the prosecution has been extended to the person who retains the benefit of the transactions and at whose instance such transactions are conducted.	
Section 140	Clause 126	Allows the Government to specify the time and manner of availment of input tax credit retrospectively.	

Section 168	Clause 127	Rights of commissioner	30.06.2020
Section 172	Clause 128	Time period to issue difficulty of removal order extended to 5 years from Act.	30.06.2020
Schedule II	Clause 129	Words "whether or not for a consideration" removed from Schedule II , Para 4	
Retrospective exemption and reduced tax on some items	Clause 130	Fish meal exempted retrospectively from 1st July 2017.	
Retrospective effect to the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 708(E), dated the 30th September, 2019 with effect from 1st day of July,	Clause 131	Refund under inverted duty structure for tobacco and manufactured tobacco substitutes is retrospectively applied from 1st July 2017. Earlier it was applicable from 30th Sept.	

2017

101st Constitution Amendment Act

Section 1	Short title and commencement.
Section 2	Insertion of new article 246A. Special provision with respect to goods and services tax.
Section 3	Amendment of article 248
Section 4	Amendment of article 249.
Section 5	Amendment of article 250.
Section 6	Amendment of article 268.
Section 7	Omission of article 268A.
Section 8	Amendment of article 269.
Section 9	Insertion of new article 269A. Levy and collection of goods and services tax in course of inter-State trade or commerce.
Section 10	Amendment of article 270.
Section 11	Amendment of article 271.
Section 12	Insertion of new article 279A. Goods and Services Tax Council.
Section 13	Amendment of article 286.
Section 14	Amendment of article 366.

Section 15	Amendment of article 368
Section 16	Amendment of Sixth Schedule.
Section 17	Amendment of Seventh Schedule.
Section 18	Compensation to States for loss of revenue on account of introduction of goods and services tax.
Section 19	Transitional provisions.
Section 20	President to remove difficulties.

1. (1) This Act may be called the Constitution (One Hundred and First Amendment) Act, 2016.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

2. 1. After article 246 of the Constitution, the following article shall be inserted, namely:—

"246A. (1) Notwithstanding anything contained in articles 246 and 254, Parliament, and, subject to clause (2), the Legislature of every State, have power to make laws with respect to goods and services tax imposed by the Union or by such State.

(2) Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.

Explanation.—The provisions of this article, shall, in respect of goods and services tax referred to in clause (5) of article 279A, take effect from the date recommended by the Goods and Services Tax Council.”.

3. In article 248 of the Constitution, in clause (1), for the word "Parliament", the words, figures and letter "Subject to article 246A, Parliament" shall be substituted.

4. In article 249 of the Constitution, in clause (1), after the words "with respect to", the words, figures and letter" goods and services tax provided under article 246A or" shall be inserted.

5. In article 250 of the Constitution, in clause (1), after the words "with respect to", the words, figures and letter" goods and services tax provided under article 246A or" shall be inserted.

6. In article 268 of the Constitution, in clause (1), the words "and such duties of excise on medicinal and toilet preparations" shall be omitted.

7. Article 268A of the Constitution, as inserted by section 2 of the Constitution (Eighty-eighth Amendment) Act, 2003 shall be omitted.

8. In article 269 of the Constitution, in clause (1), after the words "consignment of goods",the words, figures and letter" except as provided in article 269A" shall be inserted.

9. After article 269 of the Constitution, the following article shall be inserted, namely:—

“269A. (1) Goods and services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council.

Explanation.—For the purposes of this clause, supply of goods, or of services, or both in the course of import into the territory of India shall be deemed to be supply of goods, or of services, or both in the course of inter-State trade or commerce.

2) The amount apportioned to a State under clause (1) shall not form part of the Consolidated Fund of India.

3) Where an amount collected tax levied under clause (1) has been used for payment of the tax levied by a State under article 246A, such amount shall not form part of the Consolidated Fund of India.

4) Where an amount collected as tax levied by a State under article 246A has been used for payment of the tax levied under clause (1), such amount shall not form part of the Consolidated Fund of the State.

5) Parliament may, by law, formulate the principles for determining the place of supply, and when a supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.”

10. In article 270 of the Constitution,—

(i) In clause (1), for the words, figures and letter " articles 268, 268A and 269" , the words, figures and letter "articles 268, 269 and 269A" shall be substituted;

(ii) After clause(1), the following clauses shall be inserted, namely:—

“(1A)The tax collected by the Union under clause (1) of article 246A shall also be distributed between the Union and the States in the manner provided in clause(2).

(1B)The tax levied and collected by the Union under clause(2) of article 246A and article 269A, which has been used for payment of the tax levied by the Union under clause (1) of article 246A, and the amount apportioned to the Union under clause (1) of article 269A, shall also be distributed between the Union and the States in the manner provided in clause (2).”.

11. In article 271 of the Constitution, after the words “in those articles”, the words, figures and letter “except the goods and services tax under article 246A,”shall be inserted

12. After article 279 of the Constitution, the following article shall be inserted, namely:—

“279A. (1) The President shall, with in sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.

2) The Goods and Services Tax Council shall consist of the following members, namely:—the Union Finance Minister..... Chair person;

(a) the Union Minister of State in charge of Revenue or Finance.....
Member;

(b) the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government. Members.

3) The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose amongst themselves to be the Vice-Chair person of the Council for such period as they may decide.

4) The Goods and Services Tax Council shall make recommendations to the Union and the States on—

(a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;

(b) the goods and services that may be subjected to, or exempted from the goods and services tax;

(c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;

(d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;

(e) the rates including floor rates with bands of goods and services tax;

(f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;

(g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and

(h) any other matter relating to the goods and services tax, as the Council may decide.

5) The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.

6) While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonized structure of goods and services tax and for the development of a harmonized national market for goods and services.

7) One-half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.

8) The Goods and Services Tax Council shall determine the procedure in the performance of its functions.

9) Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:—

(a) the vote of the Central Government shall have a weightage of one-third of the total votes cast, and

(b) the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast, in that meeting.

10) No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—

(a) any vacancy in, or any defect in, the constitution of the Council; or

(b) any defect in the appointment of a person as a Member of the Council; or

(c) any procedural irregularity of the Council not affecting the merits of the case.

11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute—

(a) between the Government of India and one or more States; or

(b) between the Government of India and any State or States on one side and one or more other States on the other side; or

(c) between two or more States, arising out of the recommendations of the Council or implementation thereof.”.

13. In article 286 of the Constitution,—

(i) in clause(1),—

(A) for the words "the sale or purchase of goods where such sale or purchase takes place", the words "the supply of goods or of services or both, where such supply takes place" shall be substituted;

(B) in sub-clause (b), for the word “goods”, at both the places where it occurs, the words “goods or services or both” shall be substituted;

(ii) in clause (2), for the words "sale or purchase of goods takes place", the words "supply of goods or of services or both" shall be substituted;

(iii) clause (3) shall be omitted.

14. In article 366 of the Constitution,—

(i) after clause(12), the following clause shall be inserted, namely:—

‘(12A) “goods and services tax” means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption;’;

(ii) after clause (26), the following clauses shall be inserted, namely:— ‘(26A) “Services” means anything other than goods;

(26B) "State" with reference to articles 246A ,268 ,269 ,269A and article 279A includes a Union territory with Legislature;'

15. In article 368 of the Constitution, in clause (2), in the proviso, in clause (a),for the words and figures "article 162 or article 241",the words, figures and letter" article 162, article 241 or article 279A" shall be substituted.

16. In the Sixth Schedule to the Constitution,in paragraph 8,in sub-paragraph (3),—

(i) in clause (c), the word "and" occurring at the end shall be omitted;

(ii) in clause(d),the word "and" shall be inserted at the end

(iii) after clause (d), the following clause shall be inserted, namely:—

"(e) taxes on entertainment and amusements."

17. In the Seventh Schedule to the Constitution,—

(a) In ListI—UnionList,—

(i) for entry 84, the following entry shall be substituted, namely:—

"84. Duties of excise on the following goods manufactured or produced in India, namely:—

(a) Petroleum crude;

(b) high speed diesel;

(c) motor spirit (commonly known as petrol);

(d) natural gas;

(e) aviation turbine fuel;and

(f) tobacco and tobacco products.";

(ii) entries 92 and 92C shall be omitted;

(b) In ListII—StateList,—

(i) entry 52 shall be omitted;

(ii) for entry 54, the following entry shall be substituted ,namely:—

"54.Taxes on the sale of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, but not including sale in the course of inter-State trade or commerce or sale in the course of international trade or commerce of such goods.";

(iii) entry 55 shall be omitted;

(iv)for entry 62, the following entry shall be substituted, namely:—

"62. Taxes on entertainments and amusements to the extent levied and collected by a Panchayat or a Municipality or a Regional Council or a District Council."

18. Parliament shall, by law, on the recommendation of the Goods and Services Tax Council, provide for compensation to the States for loss of revenue arising on account of implementation of the goods and services tax for a period of five years.

19. Not with standing anything in this Act, any provision of any law relating to tax on goods or services or on both in force in any State immediately be fore the commencement of this Act, which is inconsistent with the provisions of the Constitution as amended by this Act shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until expiration of one year from such commencement, whichever is earlier.

20. (1) If any difficulty arises in giving effect to the provisions of the Constitution as amended by this Act (including any difficulty in relation other transition from the provisions of the Constitution as they stood immediately before the date of assent of the President to this Act to the provisions of the Constitution as amended by this Act), the President may,

by order, make such provisions, including any adaptation or modification of any provision of the Constitution as amended by this Act or law ,as appear to the President to be necessary or expedient for the purpose of removing the difficulty. Provided that no such order shall be made after the expiry of three years from the date of such assent

(2) Every order made under sub-section (1) shall, as soon as may be after it is made,be laid before each House of Parliament.

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 NO. 12 OF 2017

[12th April, 2017.]

An Act to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I PRELIMINARY

1. (1) This Act may be called the Central Goods and Services Tax Act, 2017.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In this Act, unless the context otherwise requires,—
 - (1) “actionable claim” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882;
 - (2) “address of delivery” means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;
 - (3) “address on record” means the address of the recipient as available in the records of the supplier;
 - (4) “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of ~~Excise~~ *Indirect Taxes* and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, *“The national appellate authority for advance ruling ”*, the Appellate Authority, Appellate Tribunal *and the Authority referred to in sub section (2) of section 171;*
 - (5) “agent” means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;
 - (6) “aggregate turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on

reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(7) “agriculturist” means an individual or a Hindu Undivided Family who undertakes cultivation of land—

(a) by own labour, or

(b) by the labour of family, or

(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

(8) “Appellate Authority” means an authority appointed or authorised to hear appeals as referred to in section 107;

(9) “Appellate Tribunal” means the Goods and Services Tax Appellate Tribunal constituted under section 109;

(10) “appointed day” means the date on which the provisions of this Act shall come into force;

(11) “assessment” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;

(12) “associated enterprises” shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961;

(13) “audit” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;

(14) “authorised bank” shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable under this Act;

(15) “authorised representative” means the representative as referred to in section 116;

(16) “Board” means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963;

(17) “business” includes—

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
- (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
- (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
- (f) admission, for a consideration, of persons to any premises;
- (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- (h) ~~services provided by a race club by way of totalisator or a licence to book maker in such club~~ *activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club*; and
- (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;

~~(18) "business vertical" means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.~~

~~*Explanation.*—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—~~

- ~~a) the nature of the goods or services;~~
- ~~b) the nature of the production processes;~~
- ~~c) the type or class of customers for the goods or services;~~
- ~~d) the methods used to distribute the goods or supply of services; and~~
- ~~e) the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;~~

(19) “capital goods” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;

(20) “casual taxable person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business;

(21) “central tax” means the central goods and services tax levied under section 9;

(22) “cess” shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act;

(23) “chartered accountant” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949;

(24) “Commissioner” means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act;

(25) “Commissioner in the Board” means the Commissioner referred to in section 168;

(26) “common portal” means the common goods and services tax electronic portal referred to in section 146;

(27) “common working days” in respect of a State or Union territory shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the concerned State or Union territory Government;

(28) “company secretary” means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980;

(29) “competent authority” means such authority as may be notified by the Government;

(30) “composite supply” means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

Illustration.— Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

(31) “consideration” in relation to the supply of goods or services or both includes—

(a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

(32) “continuous supply of goods” means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify;

(33) “continuous supply of services” means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify;

(34) “conveyance” includes a vessel, an aircraft and a vehicle;

(35) “cost accountant” means a cost accountant as defined in clause (c) *(b)* of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;

(36) “Council” means the Goods and Services Tax Council established under article 279A of the Constitution;

(37) “credit note” means a document issued by a registered person under sub-section (1) of section 34;

(38) “debit note” means a document issued by a registered person under sub-section (3) of section 34;

(39) “deemed exports” means such supplies of goods as may be notified under section 147;

(40) “designated authority” means such authority as may be notified by the Board;

(41) “document” includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000;

(42) “drawback” in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;

(43) “electronic cash ledger” means the electronic cash ledger referred to in sub-section (1) of section 49;

(44) “electronic commerce” means the supply of goods or services or both, including digital products over digital or electronic network;

(45) “electronic commerce operator” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;

(46) “electronic credit ledger” means the electronic credit ledger referred to in sub-section (2) of section 49;

(47) “exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

(48) “existing law” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;

(49) “family” means,—

(i) the spouse and children of the person, and

(ii) the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;

(50) “fixed establishment” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;

(51) “Fund” means the Consumer Welfare Fund established under section 57;

(52) “Goods” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached

to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

(53) “Government” means the Central Government;

(54) “Goods and Services Tax (Compensation to States) Act” means the Goods and Services Tax (Compensation to States) Act, 2017;

(55) “goods and services tax practitioner” means any person who has been approved under section 48 to act as such practitioner;

(56) “India” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters;

(57) “Integrated Goods and Services Tax Act” means the Integrated Goods and Services Tax Act, 2017;

(58) “integrated tax” means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;

(59) “input” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;

(60) “input service” means any service used or intended to be used by a supplier in the course or furtherance of business;

(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

(62) “input tax” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—

- (a) the integrated goods and services tax charged on import of goods;
- (b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
- (c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
- (d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or

(e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;

(63) “input tax credit” means the credit of input tax;

(64) “intra-State supply of goods” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(65) “intra-State supply of services” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(66) “invoice” or “tax invoice” means the tax invoice referred to in section 31;

(67) “inward supply” in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration;

(68) “job work” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly;

(69) “local authority” means—

(a) a “Panchayat” as defined in clause (d) of article 243 of the Constitution;

(b) a “Municipality” as defined in clause (e) of article 243P of the Constitution;

(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;

(d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;

(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;

(f) a Development Board constituted under article 371 and article 371J of the Constitution; or

(g) a Regional Council constituted under *article 371J* of the Constitution;

(70) “location of the recipient of services” means,—

(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;

(b) where a supply is received at a place other than the place of business

(c) for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(d) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and

(e) in absence of such places, the location of the usual place of residence of the recipient;

(71) “location of the supplier of services” means,—

(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;

(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and

(d) in absence of such places, the location of the usual place of residence of the supplier;

(72) “manufacture” means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly;

(73) “market value” shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and quality at or about the same time and at the same commercial level where the recipient and the supplier are not related;

(74) “mixed supply” means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

Illustration.— A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;

(75) “money” means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an

obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;

(76) “motor vehicle” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988;

(77) non-resident taxable person” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

(78) “non-taxable supply” means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;

(79) “non-taxable territory” means the territory which is outside the taxable territory;

(80) “notification” means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly;

(81) “other territory” includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;

(82) “output tax” in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;

(83) “outward supply” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;

(84) “person” includes—

(a) an individual;

(b) a Hindu Undivided Family;

(c) a company;

(d) a firm;

(e) a Limited Liability Partnership;

(f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;

(g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;

- (h) any body corporate incorporated by or under the laws of a country outside India;
- (i) a co-operative society registered under any law relating to co-operative societies;
- (j) a local authority;
- (k) Central Government or a State Government;
- (l) society as defined under the Societies Registration Act, 1860;
- (m) trust; and
- (n) every artificial juridical person, not falling within any of the above;
- (85) “place of business” includes—
 - (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
 - (b) a place where a taxable person maintains his books of account; or
 - (c) a place where a taxable person is engaged in business through an agent, by whatever name called;
- (86) “place of supply” means the place of supply as referred to in Chapter V of the Integrated Goods and Services Tax Act;
- (87) “prescribed” means prescribed by rules made under this Act on the recommendations of the Council;
- (88) “principal” means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both;
- (89) “principal place of business” means the place of business specified as the principal place of business in the certificate of registration;
- (90) “principal supply” means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;
- (91) “proper officer” in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board;
- (92) “quarter” shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;
- (93) “recipient” of supply of goods or services or both, means—
 - (a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and

(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;

(94) “registered person” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

(95) “regulations” means the regulations made by the Board under this Act on the recommendations of the Council;

(96) “removal” in relation to goods, means—

(a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or

(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;

(97) “return” means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;

(98) “reverse charge” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act;

(99) “Revisional Authority” means an authority appointed or authorised for revision of decision or orders as referred to in section 108;

(100) “Schedule” means a Schedule appended to this Act;

(101) “securities” shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;

(102) “Services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

Explanation.—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;

(103) “State” includes a Union territory with Legislature;

(104) “State tax” means the tax levied under any State Goods and Services Tax

(105) “supplier” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;

(106) “tax period” means the period for which the return is required to be furnished;

(107) “taxable person” means a person who is registered or liable to be registered under section 22 or section 24;

(108) “taxable supply” means a supply of goods or services or both which is leviable to tax under this Act;

(109) “taxable territory” means the territory to which the provisions of this Act apply;

(110) “telecommunication service” means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;

(111) “the State Goods and Services Tax Act” means the respective State Goods and Services Tax Act, 2017;

(112) “turnover in State” or “turnover in Union territory” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(113) “usual place of residence” means—

(a) in case of an individual, the place where he ordinarily resides;

(b) in other cases, the place where the person is incorporated or otherwise legally constituted;

(114) “Union territory” means the territory of—

(a) the Andaman and Nicobar Islands;

(b) Lakshadweep;

~~(c) Dadra and Nagar Haveli;~~

~~(d) Daman and Diu;~~

(c) Dadra and Nagar Haveli and Daman and Diu

(d) Ladakh

(e) Chandigarh; and

(f) other territory.

Explanation.—For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;

(115) “Union territory tax” means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;

(116) “Union Territory Goods and Services Tax Act” means the Union Territory Goods and Services Tax Act, 2017;

(117) “valid return” means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;

(118) “voucher” means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;

(119) “works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

(120) words and expressions used and not defined in this Act but defined in the Integrated Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act shall have the same meaning as assigned to them in those Acts;

(121) any reference in this Act to a law which is not in force in the State of Jammu and Kashmir, shall, in relation to that State be construed as a reference to the corresponding law, if any, in force in that State.

CHAPTER II ADMINISTRATION

3. The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:—

- (a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax or Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax or Additional Directors General of Central Tax, Additional Commissioners of Central Tax or Additional Directors of Central Tax,
- (e) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
- (f) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
- (g) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
- (i) any other class of officers as it may deem fit:

Provided that the officers appointed under the Central Excise Act, 1944 shall be deemed to be the officers appointed under the provisions of this Act.

4. (1) The Board may, in addition to the officers as may be notified by the Government under section 3, appoint such persons as it may think fit to be the officers under this Act.

(2) Without prejudice to the provisions of sub-section (1), the Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3 to appoint officers of central tax below the rank of Assistant Commissioner of central tax for the administration of this Act.

5. (1) Subject to such conditions and limitations as the Board may impose, an officer of central tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of central tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of central tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of central tax.

6. (1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under subsection (1),—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

CHAPTER III LEVY AND COLLECTION OF TAX

7. (1) For the purposes of this Act, the expression “supply” includes—
- (a) all forms of supply of [goods](#) or [services](#) or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a [consideration](#) by a person in the course or furtherance of [business](#);
 - (b) import of services for a consideration whether or not in the course or furtherance of business; and
 - (c) the activities specified in [Schedule I](#), made or agreed to be made without a consideration; and
 - (d) ~~the activities to be treated as supply of goods or supply of services as referred to in Schedule II.~~

(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in [Schedule II](#).”

- (2) Notwithstanding anything contained in sub-section (1),—
- (a) activities or transactions specified in [Schedule III](#); or
 - (b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
- shall be treated neither as a supply of goods nor a supply of services.

(3) Subject to the provisions of sub-sections (1) (1A) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as—

- (a) a supply of goods and not as a supply of services; or
- (b) a supply of services and not as a supply of goods.

8. The tax liability on a [composite](#) or a [mixed supply](#) shall be determined in the following manner, namely:—

- (a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and
- (b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

9. (1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central [goods](#) and [services](#) tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

(2) The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

(3) The Government may, on the recommendations of the Council, by notification, specify the categories of [supply of goods](#) or [services](#) or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

~~(4) The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.~~

(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.

(5) The Government may, on the recommendations of the Council, [by notification](#), specify categories of services the tax on intra-State supplies of which shall be paid by the [electronic commerce operator](#) if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

10.(1) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered [person](#), whose [aggregate turnover](#) in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by *under sub-section (1) of section (9)*, an amount calculated at such rate as may be prescribed, but not exceeding, —

(a) one per cent. of the [turnover in State or turnover in Union territory](#) in case of a manufacturer,

(b) two and a half per cent. of the turnover in State or turnover in Union territory in case of persons engaged in making supplies referred to in [clause \(b\) of paragraph 6 of Schedule II](#), and

(c) half per cent. of the turnover in State or turnover in Union territory in case of other suppliers, subject to such conditions and restrictions as may be prescribed:

Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding *one crore and fifty lakh* rupees, as may be recommended by the Council.

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.

“Explanation.— For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.”;

(2) The registered person shall be eligible to opt under sub-section (1), if: —

(a) *save as provided in sub-section (1)* he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II;

(b) he is not engaged in making any supply of [goods](#) or [services](#) which are not leviable to tax under this Act;

(c) he is not engaged in making any inter-State outward supplies of [goods](#) or [services](#);

(d) he is not engaged in making any supply of [goods](#) or [services](#) through an electronic commerce operator who is required to collect tax at source under section 52; ~~and~~

(e) he is not a manufacturer of such [goods](#) as may be notified by the Government on the recommendations of the Council; ~~and~~

(f) he is neither a [casual taxable person](#) nor a [non-resident taxable person](#)

(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of

section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State or turnover in Union territory, if he is not

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;
- (b) engaged in making any inter-State outward supplies of goods or services;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
- (e) a casual taxable person or a non-resident taxable person: Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this subsection.”;

Provided that where more than one registered [persons](#) are having the same Permanent Account Number (issued under the Income-tax Act, 1961), the registered person shall not be eligible to opt for the scheme under sub-section (1) unless all such registered persons opt to pay tax under that sub-section.

(3) The option availed of by a registered person under sub-section (1) [sub-section 2A as the case may be](#) shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1) [sub-section 2A as the case may be](#).

(4) A taxable person to whom the provisions of sub-section (1) [as the case may be sub-section 2A](#) apply shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.

(5) If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of [section 73](#) or [section 74](#) shall, mutatis mutandis, apply for determination of tax and penalty.

Explanation 1.— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2. — For the purposes of determining the tax payable by a person under this section, the expression “turnover in State or turnover in Union territory” shall not include the value of following supplies, namely: —

- (i) supplies from the first day of April of a financial year upto the date when such person becomes liable for registration under this Act; and
- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.’.

11. (1) Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

(2) Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such order, exempt from payment of tax any goods or services or both on which tax is leviable.

(3) The Government may, if it considers necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under sub-section (2), insert an explanation in such notification or order, as the case may be, by notification at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.

Explanation.—For the purposes of this section, where an exemption in respect of any goods or services or both from the whole or part of the tax leviable thereon

has been granted absolutely, the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

CHAPTER IV TIME AND VALUE OF SUPPLY

12. (1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under ~~sub-section (1)~~ of section 31, to issue the invoice with respect to the supply; or

(b) the date on which the supplier receives the payment with respect to the supply:

Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.

Explanation 1.—For the purposes of clauses (a) and (b), “supply” shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.

Explanation 2.—For the purposes of clause (b), “the date on which the supplier receives the payment” shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:—

(a) the date of the receipt of goods; or

(b) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(c) the date immediately following thirty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of the recipient of supply.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

13. (1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of services shall be the earliest of the following dates, namely:—

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

Explanation.—For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

(ii) “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:—

(a) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of the recipient of supply:

Provided further that in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

14. Notwithstanding anything contained in section 12 or section 13, the time of supply, where there is a change in the rate of tax in respect of goods or services or both, shall be determined in the following manner, namely:—

(a) in case the goods or services or both have been supplied before the change in rate of tax,—

(i) where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier; or

(ii) where the invoice has been issued prior to the change in rate of tax but payment is received after the change in rate of tax, the time of supply shall be the date of issue of invoice; or

(iii) where the payment has been received before the change in rate of tax, but the invoice for the same is issued after the change in rate of tax, the time of supply shall be the date of receipt of payment;

(b) in case the goods or services or both have been supplied after the change in rate of tax,—

where the payment is received after the change in rate of tax but the invoice has been issued prior to the change in rate of tax, the time of supply shall be the date of receipt of payment; or

(i) where the invoice has been issued and payment is received before the change in rate of tax, the time of supply shall be the date of receipt of payment or date of issue of invoice, whichever is earlier; or

(ii) where the invoice has been issued after the change in rate of tax but the payment is received before the change in rate of tax, the time of supply shall be the date of issue of invoice:

Provided that the date of receipt of payment shall be the date of credit in the bank account if such credit in the bank account is after four working days from the date of change in the rate of tax.

Explanation.—For the purposes of this section, “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

15. (1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

- (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

Explanation.—For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

- (3) The value of the supply shall not include any discount which is given—
 - (a) before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and
 - (b) after the supply has been effected, if—
 - (i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and
 - (ii) input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.
- (4) Where the value of the supply of goods or services or both cannot be determined under sub-section (1), the same shall be determined in such manner as may be prescribed.
- (5) Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed.

Explanation.—For the purposes of this Act,—

- (a) persons shall be deemed to be “related persons” if—
 - (i) such persons are officers or directors of one another’s businesses;
 - (ii) such persons are legally recognised partners in business;
 - (iii) such persons are employer and employee;
 - (iv) any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;
 - (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same family;
- (b) the term “person” also includes legal persons;
- (c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

CHAPTER V INPUT TAX CREDIT

16. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

~~*Explanation.*—For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;~~

Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services— (i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise; (ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”

(c) subject to the provisions of section 41 *or section 43A*, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:

Provided that where the goods against an invoice are received in lots or installments, the registered person shall be entitled to take credit upon receipt of the last lot or installment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of s

period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed.

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or ~~invoice relating to such~~ debit note pertains or furnishing of the relevant annual return, whichever is earlier.

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”. {inserted via: Removal of difficulty Order No. 02/2018-Central Tax}

17. (1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount

of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

Explanation.—For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.’

(4) A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to fifty per cent. of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse:

Provided that the option once exercised shall not be withdrawn during the remaining part of the financial year:

Provided further that the restriction of fifty per cent. shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:—

- ~~(a) motor vehicles and other conveyances except when they are used—~~
- ~~(i) for making the following taxable supplies, namely:—~~
- ~~(A) further supply of such vehicles or conveyances; or~~
- ~~(B) transportation of passengers; or~~

~~(C) imparting training on driving, flying, navigating such vehicles or conveyances;~~

~~(ii) for transportation of goods;~~

(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

~~(b) the following supply of goods or services or both—~~

~~(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;~~

~~(ii) membership of a club, health and fitness centre;~~

~~(iii) rent a cab, life insurance and health insurance except where—~~

~~(A) the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or~~

~~(B) such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and~~

~~(iv) travel benefits extended to employees on vacation such as leave or home travel concession;~~

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness center; and

(iii) travel benefit's extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force."

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation.—For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalization, to the said immovable property;

- (e) goods or services or both on which tax has been paid under section 10;
 - (f) goods or services or both received by a non-resident taxable person except on goods imported by him;
 - (g) goods or services or both used for personal consumption;
 - (h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and
 - (i) any tax paid in accordance with the provisions of sections 74, 129 and 130
- (6) The Government may prescribe the manner in which the credit referred to in sub-sections (1) and (2) may be attributed.

Explanation.—For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—

- (i) land, building or any other civil structures;
- (ii) telecommunication towers; and
- (iii) pipelines laid outside the factory premises.

18. (1) Subject to such conditions and restrictions as may be prescribed—

- (a) a person who has applied for registration under this Act within thirty days from the date on which he becomes liable to registration and has been granted such registration shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the

of credit in special circumstances.

(b) a person who takes registration under sub-section (3) of section 25 shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration;

(c) where any registered person ceases to pay tax under section 10, he shall be entitled to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay tax under section 9:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed;

(d) where an exempt supply of goods or services or both by a registered person becomes a taxable supply, such person shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relating to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed.

(2) A registered person shall not be entitled to take input tax credit under sub-section (1) in respect of any supply of goods or services or both to him after the expiry of one year from the date of issue of tax invoice relating to such supply.

(3) Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed.

(4) Where any registered person who has availed of input tax credit opts to pay tax under section 10 or, where the goods or services or both supplied by him become wholly exempt, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods, reduced by such percentage points as may be prescribed, on the day immediately preceding the date of exercising of such option or, as the case may be, the date of such exemption:

Provided that after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.

(5) The amount of credit under sub-section (1) and the amount payable under sub-section (4) shall be calculated in such manner as may be prescribed.

(6) In case of supply of capital goods or plant and machinery, on which input tax credit has been taken, the registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher:

Provided that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15.

19. (1) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work.

(2) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of

business of the job worker in accordance with clause (a) or clause (b) of sub-section (1) of section 143 within one year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out:

Provided that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

(4) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job worker for job work.

(5) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job work without being first brought to his place of business.

(6) Where the capital goods sent for job work are not received back by the principal within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out:

Provided that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

(7) Nothing contained in sub-section (3) or sub-section (6) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.

Explanation.—For the purpose of this section, “principal” means the person referred to in section 143.

20. (1) The Input Service Distributor shall distribute the credit of central tax as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit being distributed in such manner as may be prescribed.

(2) The Input Service Distributor may distribute the credit subject to the following conditions, namely:—

(a) the credit can be distributed to the recipients of credit against a document containing such details as may be prescribed;

(b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;

(c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;

(d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;

(e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period.

Explanation.—For the purposes of this section,—

(a) the “relevant period” shall be—

(i) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(ii) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover

of all the recipients are available, previous to the month during which credit is to be distributed;

(b) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

(c) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entry 84, *entries 84 and 92A* of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

21. Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 20 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest, and the provisions of section 73 or section 74, as the case may be, shall, mutatis mutandis, apply for determination of amount to be recovered.

CHAPTER VI REGISTRATION

22. (1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”;

Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

(2) Every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation.—For the purposes of this section,—

(i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

(iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the [except The state of Jammu Kashmir and states of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand.](#)

23. (1) The following persons shall not be liable to registration, namely:—

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

24. Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

—

(i) persons making any inter-State taxable supply;

(ii) casual taxable persons making taxable supply;

(iii) persons who are required to pay tax under reverse charge;

(iv) person who are required to pay tax under sub-section (5) of section 9;

(v) non-resident taxable persons making taxable supply;

(vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;

(vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;

(viii) Input Service Distributor, whether or not separately registered under this Act;

(ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;

(x) every electronic commerce operator *who is required to collect tax at source under section 52;*

(xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and

(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

25. (1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.”

Explanation.—Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

~~Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.~~

“Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or

Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

(6) Every person shall have a Permanent Account Number issued under the Income- tax Act, 1961 in order to be eligible for grant of registration:

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”.

(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

(9) Notwithstanding anything contained in sub-section (1),—

(a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries; and

(b) any other person or class of persons, as may be notified by the Commissioner,

shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

(11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.

(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section (10), if no deficiency has been communicated to the applicant within that period.

26. (1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

27. (1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration:

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days by a further period not exceeding ninety days.

(2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

Provided that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49.

28. (1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

29. (1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

(a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or

(b) there is any change in the constitution of the business; or

~~(c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.~~

(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25.

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”

(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.

30. (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

~~“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.”.~~

~~(Inserted via Order No. 5/2019-GST)~~

~~“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—~~

~~(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;~~

~~(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.~~

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

CHAPTER VII TAX INVOICE, CREDIT AND DEBIT NOTES

31. (1) A registered person supplying taxable goods shall, before or at the time of,—

(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or

(b) delivery of goods or making available thereof to the recipient, in any other case,

issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

(2) A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

~~Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which—~~

~~(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or~~

~~(b) tax invoice may not be issued.~~

“Provided that the Government may, on the recommendations of the Council, by notification,— (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed; (b) subject to the condition mentioned therein, specify the categories of services in respect of which—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”

(3) Notwithstanding anything contained in sub-sections (1) and (2)—

(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a

revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

(b) a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(c) a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:

Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

(f) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

(4) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before

or at the time each such statement is issued or, as the case may be, each such payment is received.

(5) Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,—

(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;

(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

(6) In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.

(7) Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

Explanation.—For the purposes of this section, the expression “tax invoice” shall include any revised invoice issued by the supplier in respect of a supply made earlier.

31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.

32. (1) A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.

(2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

33. Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

34. (1) Where ~~a tax invoice has~~ *where one or more tax invoices have been* issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

(3) Where ~~a tax invoice has~~ *where one or more tax invoices have* been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient ~~a debit note~~ *one or more debit notes for supplies made in a financial year* containing such particulars as may be prescribed.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

Explanation.—For the purposes of this Act, the expression “debit note” shall include a supplementary invoice.

CHAPTER VIII ACCOUNTS AND RECORDS

35. (1) Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- (a) production or manufacture of goods;
- (b) inward and outward supply of goods or services or both;
- (c) stock of goods;
- (d) input tax credit availed;
- (e) output tax payable and paid; and
- (f) such other particulars as may be prescribed:

Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

(2) Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed.

(3) The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein.

(4) Where the Commissioner considers that any class of taxable person is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed.

(5) Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost

accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”

(6) Subject to the provisions of clause (h) of sub-section (5) of section 17, where the registered person fails to account for the goods or services or both in accordance with the provisions of sub-section (1), the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or services or both had been supplied by such person and the provisions of section 73 or section 74, as the case may be, shall, mutatis mutandis, apply for determination of such tax.

36. Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (1) of section 35 shall retain them until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records:

Provided that a registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

CHAPTER IX RETURNS

37. (1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:

Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided also that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”. {inserted via: Removal of difficulty Order No. 02/2018-Central Tax}.

Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

38. (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.

(2) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975, and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be

communicated to the supplier concerned in such manner and within such time as may be prescribed.

(5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

39. (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner and within such time as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”

~~39. (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner **and within such time** as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as~~

may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

~~*“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”*~~

~~(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.~~

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:

Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.

~~(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.~~

~~*“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”*~~

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”

(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars ~~in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed~~ **in such form and manner as may be prescribed**, subject to payment of interest under this Act:

*Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following ~~the end of the financial year,~~ **the end of the financial year to which such details pertain**, or the actual date of furnishing of relevant annual return, whichever is earlier.*

(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

40. Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.

41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.

42. (1) The details of every inward supply furnished by a registered person (hereafter in this section referred to as the “recipient”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—

- (a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the “supplier”) in his valid return for the same tax period or any preceding tax period;
- (b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him; and
- (c) for duplication of claims of input tax credit.

(2) The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with the details of corresponding outward supply or with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.

(3) Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount claimed as input tax credit that is found to be in excess on account of duplication of claims shall be added to the output tax liability of the recipient in his return for the month in which the duplication is communicated.

(7) The recipient shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5), if the supplier declares the details of the invoice or debit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A recipient in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 on the amount so added from the date of availing of credit till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.

(10) The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.

43. (1) The details of every credit note relating to outward supply furnished by a registered person (hereafter in this section referred to as the “supplier”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—

(a) with the corresponding reduction in the claim for input tax credit by the corresponding registered person (hereafter in this section referred to as the “recipient” in his valid return for the same tax period or any subsequent tax period; and

(b) for duplication of claims for reduction in output tax liability.

(2) The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in such manner as may be prescribed, to the supplier.

(3) Where the reduction of output tax liability in respect of outward supplies exceeds the corresponding reduction in the claim for input tax credit or the corresponding credit note is not declared by the recipient in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims for reduction in output tax liability shall be communicated to the supplier in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the recipient in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the supplier, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount in respect of any reduction in output tax liability that is found to be on account of duplication of claims shall be added to the output tax liability of the supplier in his return for the month in which such duplication is communicated.

(7) The supplier shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5) if the recipient declares the details of the credit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A supplier in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 in respect of the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient.

(10) The amount reduced from output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purpose of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed.”.

44. (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December 2019.

Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall

be furnished on or before the 31st March, 2019.¹~~30th June, 2019.~~²~~31st August, 2019.~~³ 30th November 2019.⁴

[*¹ Inserted via [Order No. 1/2018-Central Tax](#),

*² Inserted via [Order No.03/2018-Central Tax](#)

*³ Inserted via [Order No. 6/2019-Central Tax](#)

*⁴ Inserted via [Order No. 7/2019-Central Tax](#)]

(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

45. Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.

46. Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

47. (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

48. (1) The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.

(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 *and to perform such other functions* in such manner as may be prescribed.

(3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

CHAPTER X PAYMENT OF TAX

49. (1) Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed.

(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 *or section 43A*, to be maintained in such manner as may be prescribed.

(3) The amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of this Act or the rules made thereunder in such manner and subject to such conditions and within such time as may be prescribed.

(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

(b) the central tax shall first be utilised towards payment of central tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

Provided that the input tax credit on account of Union territory tax shall be utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax

(e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and

(f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54.

(7) All liabilities of a taxable person under this Act shall be recorded and maintained in an electronic liability register in such manner as may be prescribed.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely:—

- (a) self-assessed tax, and other dues related to returns of previous tax periods;
- (b) self-assessed tax, and other dues related to the return of the current tax period;
- (c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

(9) Every person who has paid the tax on goods or services or both under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both.

Explanation.—For the purposes of this section,—

- (a) the date of credit to the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger;
- (b) the expression,—
 - (i) “tax dues” means the tax payable under this Act and does not include interest, fee and penalty; and
 - (ii) “other dues” means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder.

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).

49A. Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.

50. (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such

rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

51. (1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,—

(a) a department or establishment of the Central Government or State Government; or

(b) local authority; or

(c) Governmental agencies; or

(d) such persons or category of persons as may be notified by the Government on the recommendations of the Council,

(hereafter in this section referred to as “the deductor”), to deduct tax at the rate of one per cent. from the payment made or credited to the supplier (hereafter in this section referred to as “the deductee”) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient.

Explanation.—For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice.

(2) The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner as may be prescribed.

~~(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.~~

(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.

~~(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees. (omitted by finance Act 2020)~~

(5) The deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of section 39, in such manner as may be prescribed.

(6) If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall pay interest in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted.

(7) The determination of the amount in default under this section shall be made in the manner specified in section 73 or section 74.

(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54:

Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.

52. (1) Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the "operator"), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

Explanation.—For the purposes of this sub-section, the expression "net value of taxable supplies" shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9,

made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.

(2) The power to collect the amount specified in sub-section (1) shall be without prejudice to any other mode of recovery from the operator.

(3) The amount collected under sub-section (1) shall be paid to the Government by the operator within ten days after the end of the month in which such collection is made, in such manner as may be prescribed.

(4) Every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month.

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

“Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the ~~31st January, 2019.~~¹07th February, 2019.²

(*¹Inserted via Order No. 04/2018-Central Tax

*²Inserted via No. 02/2019-Central Tax)

(5) Every operator who collects the amount specified in sub-section (1) shall furnish an annual statement, electronically, containing the details of outward

supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under the said sub-section during the financial year, in such form and manner as may be prescribed, before the thirty first day of December following the end of such financial year.

Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(6) If any operator after furnishing a statement under sub-section (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of statement for the month of September following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.

(7) The supplier who has supplied the goods or services or both through the operator shall claim credit, in his electronic cash ledger, of the amount collected and reflected in the statement of the operator furnished under sub-section (4), in such manner as may be prescribed.

(8) The details of supplies furnished by every operator under sub-section (4) shall be matched with the corresponding details of outward supplies furnished by the concerned supplier registered under this Act in such manner and within such time as may be prescribed.

(9) Where the details of outward supplies furnished by the operator under sub-section (4) do not match with the corresponding details furnished by the supplier under section 37 *or section 39*, the discrepancy shall be communicated to both persons in such manner and within such time as may be prescribed.

(10) The amount in respect of which any discrepancy is communicated under sub-section (9) and which is not rectified by the supplier in his valid return or the operator in his statement for the month in which discrepancy is communicated, shall be added to the output tax liability of the said supplier, where the value of outward supplies furnished by the operator is more than the value of outward supplies furnished by the supplier, in his return for the month succeeding the month in which the discrepancy is communicated in such manner as may be prescribed.

(11) The concerned supplier, in whose output tax liability any amount has been added under sub-section (10), shall pay the tax payable in respect of such supply along with interest, at the rate specified under sub-section (1) of section 50 on the amount so added from the date such tax was due till the date of its payment.

(12) Any authority not below the rank of Deputy Commissioner may serve a notice, either before or during the course of any proceedings under this Act, requiring the operator to furnish such details relating to—

(a) supplies of goods or services or both effected through such operator during any period; or

(b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers, as may be specified in the notice.

(13) Every operator on whom a notice has been served under sub-section (12) shall furnish the required information within fifteen working days of the date of service of such notice.

(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be

taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.

Explanation.—For the purposes of this section, the expression “concerned supplier” shall mean the supplier of goods or services or both making supplies through the operator.

53. On utilisation of input tax credit availed under this Act for payment of tax dues under the Integrated Goods and Services Tax Act in accordance with the provisions of sub-section (5) of section 49, as reflected in the valid return furnished under sub-section (1) of section 39, the amount collected as central tax shall stand reduced by an amount equal to such credit so utilised and the Central Government shall transfer an amount equal to the amount so reduced from the central tax account to the integrated tax account in such manner and within such time as may be prescribed.

53A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.

CHAPTER XI REFUNDS

54. (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.

(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed,

before the expiry of six months from the last day of the quarter in which such supply was received.

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than—

- (i) zero rated supplies made without payment of tax;*
- (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:*

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

(4) The application shall be accompanied by—

- (a) such documentary evidence as may be prescribed to establish that a refund is due to the applicant; and
- (b) such documentary or other evidence (including the documents referred to in section 33) as the applicant may furnish to establish that the amount of tax and interest, if any, paid on such tax or any other amount paid in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such tax and interest had not been passed on to any other person:

Provided that where the amount claimed as refund is less than two lakh rupees, it shall not be necessary for the applicant to furnish any documentary and other evidences but he may file a declaration, based on the documentary or other evidences available with him, certifying that the incidence of such tax and interest had not been passed on to any other person.

(5) If, on receipt of any such application, the proper officer is satisfied that the whole or part of the amount claimed as refund is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund referred to in section 57.

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(7) The proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application complete in all respects.

(8) Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

(a) refund of tax paid on ~~zero-rated supplies~~ *Export* of goods or services or both or on inputs or input services used in making such ~~zero-rated supplies~~ *exports*;

(b) refund of unutilised input tax credit under sub-section (3);

(c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;

(d) refund of tax in pursuance of section 77;

(e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or

(f) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.

(8A) The Government may disburse the refund of the State tax in such manner as may be prescribed.

(9) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provisions of this Act or the rules made thereunder or in any other law for the time being in force, no refund shall be made except in accordance with the provisions of sub-section (8).

(10) Where any refund is due under sub-section (3) to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—

- (a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;
- (b) deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law.

Explanation.—For the purposes of this sub-section, the expression “specified date” shall mean the last date for filing an appeal under this Act.

(11) Where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed, he may, after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine.

(12) Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest at such rate not exceeding six per cent. as may be notified on the recommendations

of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund.

(13) Notwithstanding anything to the contrary contained in this section, the amount of advance tax deposited by a casual taxable person or a non-resident taxable person under sub-section (2) of section 27, shall not be refunded unless such person has, in respect of the entire period for which the certificate of registration granted to him had remained in force, furnished all the returns required under section 39.

(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

Explanation.—For the purposes of this section,—

(1) “refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).

(2) “relevant date” means—

(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or

(ii) if the goods are exported by land, the date on which such goods pass the frontier; or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;

(c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—

(i) receipt of payment in convertible foreign exchange *or in Indian rupees wherever permitted by the Reserve Bank of India*, where the supply of services had been completed prior to the receipt of such payment; or

(ii) issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;

(d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;

~~(e) in the case of refund of unutilised input tax credit under sub-section (3), the end of the financial year in which such claim for refund arises;~~ *in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises*

(f) in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;

(g) in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and

(h) in any other case, the date of payment of tax.

55. The Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.

56. If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:

Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.

Explanation.—For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

57. The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

- (a) the amount referred to in sub-section (5) of section 54;
- (b) any income from investment of the amount credited to the Fund; and
- (c) such other monies received by it, in such manner as may be prescribed.

58. (1) All sums credited to the Fund shall be utilised by the Government for the welfare of the consumers in such manner as may be prescribed.

(2) The Government or the authority specified by it shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.

CHAPTER XII ASSESSMENT

59. Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

60. (1) Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order, within a period not later than ninety days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.

(2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.

(3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment:

Provided that the period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding four years.

(4) The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made thereunder, at the rate specified under sub-section (1) of section 50, from the

first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.

(5) Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section (3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.

61. (1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.

(2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.

(3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.

62. (1) Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

(2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order

shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

63. Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

64. (1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:

Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

(2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

CHAPTER XIII AUDIT

65. (1) The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.

(2) The officers referred to in sub-section (1) may conduct audit at the place of business of the registered person or in their office.

(3) The registered person shall be informed by way of a notice not less than fifteen working days prior to the conduct of audit in such manner as may be prescribed.

(4) The audit under sub-section (1) shall be completed within a period of three months from the date of commencement of the audit:

Provided that where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within three months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding six months.

Explanation.—For the purposes of this sub-section, the expression “commencement of audit” shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.

(5) During the course of audit, the authorised officer may require the registered person,—

(i) to afford him the necessary facility to verify the books of account or other documents as he may require;

(ii) to furnish such information as he may require and render assistance for timely completion of the audit.

(6) On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.

(7) Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

66. (1) If at any stage of scrutiny, inquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the Commissioner, direct such registered person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a cost accountant as may be nominated by the Commissioner.

(2) The chartered accountant or cost accountant so nominated shall, within the period of ninety days, submit a report of such audit duly signed and certified by him to the said Assistant Commissioner mentioning therein such other particulars as may be specified:

Provided that the Assistant Commissioner may, on an application made to him in this behalf by the registered person or the chartered accountant or cost accountant or for any material and sufficient reason, extend the said period by a further period of ninety days.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the registered person have been audited under any other provisions of this Act or any other law for the time being in force.

(4) The registered person shall be given an opportunity of being heard in respect of any material gathered on the basis of special audit under sub-section (1) which is proposed to be used in any proceedings against him under this Act or the rules made thereunder.

(5) The expenses of the examination and audit of records under sub-section (1), including the remuneration of such chartered accountant or cost accountant, shall be determined and paid by the Commissioner and such determination shall be final.

(6) Where the special audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit

wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

CHAPTER XIV INSPECTION, SEARCH, SEIZURE AND ARREST

67. (1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that—

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act, he may authorise in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing

any other officer of central tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the

amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

68. (1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

69. (1) Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of central tax to arrest such person.

(2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.

(3) Subject to the provisions of the Code of Criminal Procedure, 1973,—

(a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate;

(b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

70. (1) The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908.

(2) Every such inquiry referred to in sub-section (1) shall be deemed to be a “judicial proceedings” within the meaning of section 193 and section 228 of the Indian Penal Code.

71. (1) Any officer under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66—

(i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed;

(ii) trial balance or its equivalent;

(iii) statements of annual financial accounts, duly audited, wherever required;

(iv) cost audit report, if any, under section 148 of the Companies Act, 2013;

(v) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961; and

(vi) any other relevant record,

for the scrutiny by the officer or audit party or the chartered accountant or cost accountant within a period not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by the said officer or the audit party or the chartered accountant or cost accountant.

72. (1) All officers of Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, officers of State tax and officers of Union territory tax shall assist the proper officers in the implementation of this Act.

(2) The Government may, by notification, empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.

CHAPTER XV DEMANDS AND RECOVERY

73. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds

relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed

tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

74. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1.—For the purposes of section 73 and this section,—

(i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings

against all the persons liable to pay penalty under sections 122, 125, 129 and 130 are deemed to be concluded.

Explanation 2.—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

75. (1) Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74, as the case may be.

(2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.

(3) Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued within two years from the date of communication of the said direction.

(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

(5) The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted for more than three times to a person during the proceedings.

(6) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

(7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.

(8) Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the proper officer, the amount of interest and penalty shall stand modified accordingly, taking into account the amount of tax so modified.

(9) The interest on the tax short paid or not paid shall be payable whether or not specified in the order determining the tax liability.

(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74.

(11) An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in sub-section (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of a show cause notice under the said sections.

(12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.

(13) Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.

76. (1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made thereunder or any other law for the time being in force, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

(2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a penalty equivalent to the amount specified in the notice should not be imposed on him under the provisions of this Act.

(3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person shall pay the amount so determined.

(4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub-section (3) also be liable to pay interest thereon at the rate specified under section 50 from the date such amount was collected by him to the date such amount is paid by him to the Government.

(5) An opportunity of hearing shall be granted where a request is received in writing from the person to whom the notice was issued to show cause.

(6) The proper officer shall issue an order within one year from the date of issue of the notice.

(7) Where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year.

(8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

(9) The amount paid to the Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any, by the person in relation to the supplies referred to in sub-section (1).

(10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.

(11) The person who has borne the incidence of the amount, may apply for the refund of the same in accordance with the provisions of section 54.

77. (1) A registered person who has paid the Central tax and State tax or, as the case may be, the Central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of central tax and State tax or, as the case may be, the Central tax and the Union territory tax payable.

78. Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable

person to make such payment within such period less than a period of three months as may be specified by him.

79. (1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely:—

(a) the proper officer may deduct or may require any other specified officer to deduct the amount so payable from any money owing to such person which may be under the control of the proper officer or such other specified officer;

(b) the proper officer may recover or may require any other specified officer to recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the proper officer or such other specified officer;

(c) (i) the proper officer may, by a notice in writing, require any other person from whom money is due or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom the notice is issued under sub-clause (i) shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under sub-clause (i) has been issued, fails to make the payment in pursuance thereof to the Government, he shall be deemed to be a defaulter in respect of the amount specified in the notice and all the consequences of this Act or the rules made thereunder shall follow;

(iv) the officer issuing a notice under sub-clause (i) may, at any time, amend or revoke such notice or extend the time for making any payment in pursuance of the notice;

(v) any person making any payment in compliance with a notice issued under sub-clause (i) shall be deemed to have made the payment under the authority of the person in default and such payment being credited to the Government shall be deemed to constitute a good and sufficient discharge of the liability of such person to the person in default to the extent of the amount specified in the receipt;

(vi) any person discharging any liability to the person in default after service on him of the notice issued under sub-clause (i) shall be personally liable to the Government to the extent of the liability discharged or to the extent of the liability of the person in default for tax, interest and penalty, whichever is less;

(vii) where a person on whom a notice is served under sub-clause (i) proves to the satisfaction of the officer issuing the notice that the money demanded or any part thereof was not due to the person in default or that he did not hold any money for or on account of the person in default, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof;

(d) the proper officer may, in accordance with the rules to be made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

(e) the proper officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and the said Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue;

(f) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the proper officer may file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified thereunder as if it were a fine imposed by him.

(2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made thereunder provide that any amount due under such instrument may be recovered in the manner laid down in sub-section (1), the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section.

(3) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of State tax or Union territory tax, during the course of recovery of said tax arrears, may recover the amount from the said person as if it were an arrear of State tax or Union territory tax and credit the amount so recovered to the account of the Government.

(4) Where the amount recovered under sub-section (3) is less than the amount due to the Central Government and State Government, the amount to be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.

Explanation.—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25

80. On an application filed by a taxable person, the Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability

self-assessed in any return, by such person in monthly instalments not exceeding twenty four, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed:

Provided that where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

81. Where a person, after any amount has become due from him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person:

Provided that, such charge or transfer shall not be void if it is made for adequate consideration, in good faith and without notice of the pendency of such proceedings under this Act or without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.

82. Notwithstanding anything to the contrary contained in any law for the time being in force, save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, any amount payable by a taxable person or any other person on account of tax, interest or penalty which he is liable to pay to the Government shall be a first charge on the property of such taxable person or such person.

83. (1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

84. Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as “Government dues”), is served upon any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then—

(a) where such Government dues are enhanced in such appeal, revision or other proceedings, the Commissioner shall serve upon the taxable person or any other person another notice of demand in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of such appeal, revision or other proceedings may, without the service of any fresh notice of demand, be continued from the stage at which such proceedings stood immediately before such disposal;

(b) where such Government dues are reduced in such appeal, revision or in other proceedings—

(i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;

(ii) the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;

(iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.

CHAPTER XVI LIABILITY TO PAY IN CERTAIN CASES

85. (1) Where a taxable person, liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever, the taxable person and the person to whom the business is so transferred shall, jointly and severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person upto the time of such transfer, whether such tax, interest or

penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.

(2) Where the transferee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods or services or both effected by him with effect from the date of such transfer and shall, if he is a registered person under this Act, apply within the prescribed time for amendment of his certificate of registration.

86. Where an agent supplies or receives any taxable goods on behalf of his principal, such agent and his principal shall, jointly and severally, be liable to pay the tax payable on such goods under this Act.

87. (1) When two or more companies are amalgamated or merged in pursuance of an order of court or of Tribunal or otherwise and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods or services or both to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly.

(2) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled with effect from the date of the said order.

88. (1) When any company is being wound up whether under the orders of a court or Tribunal or otherwise, every person appointed as receiver of any assets of a company (hereafter in this section referred to as the "liquidator"), shall, within thirty days after his appointment, give intimation of his appointment to the Commissioner.

(2) The Commissioner shall, after making such inquiry or calling for such information as he may deem fit, notify the liquidator within three months from

the date on which he receives intimation of the appointment of the liquidator, the amount which in the opinion of the Commissioner would be sufficient to provide for any tax, interest or penalty which is then, or is likely thereafter to become, payable by the company.

(3) When any private company is wound up and any tax, interest or penalty determined under this Act on the company for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of such company at any time during the period for which the tax was due shall, jointly and severally, be liable for the payment of such tax, interest or penalty, unless he proves to the satisfaction of the Commissioner that such non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

89. (1) Notwithstanding anything contained in the Companies Act, 2013, where any tax, interest or penalty due from a private company in respect of any supply of goods or services or both for any period cannot be recovered, then, every person who was a director of the private company during such period shall, jointly and severally, be liable for the payment of such tax, interest or penalty unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

(2) Where a private company is converted into a public company and the tax, interest or penalty in respect of any supply of goods or services or both for any period during which such company was a private company cannot be recovered before such conversion, then, nothing contained in sub-section (1) shall apply to any person who was a director of such private company in relation to any tax, interest or penalty in respect of such supply of goods or services or both of such private company:

Provided that nothing contained in this sub-section shall apply to any personal penalty imposed on such director.

90. Notwithstanding any contract to the contrary and any other law for the time being in force, where any firm is liable to pay any tax, interest or penalty

under this Act, the firm and each of the partners of the firm shall, jointly and severally, be liable for such payment:

Provided that where any partner retires from the firm, he or the firm, shall intimate the date of retirement of the said partner to the Commissioner by a notice in that behalf in writing and such partner shall be liable to pay tax, interest or penalty due up to the date of his retirement whether determined or not, on that date:

Provided further that if no such intimation is given within one month from the date of retirement, the liability of such partner under the first proviso shall continue until the date on which such intimation is received by the Commissioner.

91. Where the business in respect of which any tax, interest or penalty is payable under this Act is carried on by any guardian, trustee or agent of a minor or other incapacitated person on behalf of and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent in like manner and to the same extent as it would be determined and recoverable from any such minor or other incapacitated person, as if he were a major or capacitated person and as if he were conducting the business himself, and all the provisions of this Act or the rules made thereunder shall apply accordingly.

92. Where the estate or any portion of the estate of a taxable person owning a business in respect of which any tax, interest or penalty is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any receiver or manager (including any person, whatever be his designation, who in fact manages the business) appointed by or under any order of a court, the tax, interest or penalty shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager in like manner and to the same extent as it would be determined and be recoverable from the taxable person as if he were conducting the business himself, and all the provisions of this Act or the rules made thereunder shall apply accordingly.

93. (1) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a person, liable to pay tax, interest or penalty under this Act, dies, then—

(a) if a business carried on by the person is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such person under this Act; and

(b) if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay, out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, interest or penalty due from such person under this Act, whether such tax, interest or penalty has been determined before his death but has remained unpaid or is determined after his death.

(2) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a taxable person, liable to pay tax, interest or penalty under this Act, is a Hindu Undivided Family or an association of persons and the property of the Hindu Undivided Family or the association of persons is partitioned amongst the various members or groups of members, then, each member or group of members shall, jointly and severally, be liable to pay the tax, interest or penalty due from the taxable person under this Act up to the time of the partition whether such tax, penalty or interest has been determined before partition but has remained unpaid or is determined after the partition.

(3) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a taxable person, liable to pay tax, interest or penalty under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall, jointly and severally, be liable to pay the tax, interest or penalty due from the firm under this Act up to the time of dissolution whether such tax, interest or penalty has been determined before the dissolution, but has remained unpaid or is determined after dissolution.

(4) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a taxable person liable to pay tax, interest or penalty under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) is a trustee who carries on the business under a trust for a beneficiary, then, if the guardianship or trust is terminated, the ward or the beneficiary shall be liable to pay the tax, interest or penalty due from the taxable person upto the time of the termination of the guardianship or trust, whether such tax, interest or penalty has been determined before the termination of guardianship or trust but has remained unpaid or is determined thereafter.

94. (1) Where a taxable person is a firm or an association of persons or a Hindu Undivided Family and such firm, association or family has discontinued business—

(a) the tax, interest or penalty payable under this Act by such firm, association or family up to the date of such discontinuance may be determined as if no such discontinuance had taken place; and

(b) every person who, at the time of such discontinuance, was a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance, jointly and severally, be liable for the payment of tax and interest determined and penalty imposed and payable by such firm, association or family, whether such tax and interest has been determined or penalty imposed prior to or after such discontinuance and subject as aforesaid, the provisions of this Act shall, so far as may be, apply as if every such person or partner or member were himself a taxable person.

(2) Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of association, as it existed before and as it exists after the reconstitution, shall, without prejudice to the provisions of section 90, jointly and severally, be liable to pay tax, interest or penalty due from such firm or association for any period before its reconstitution.

(3) The provisions of sub-section (1) shall, so far as may be, apply where the taxable person, being a firm or association of persons is dissolved or where the taxable person, being a Hindu Undivided Family, has effected partition with

respect to the business carried on by it and accordingly references in that subsection to discontinuance shall be construed as reference to dissolution or to partition.

Explanation.—For the purposes of this Chapter,—

- (i) a “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 shall also be considered as a firm;
- (ii) “court” means the District Court, High Court or Supreme Court. CHAPTER

CHAPTER XVII ADVANCE RULING

95. In this Chapter, unless the context otherwise requires,—

“advance ruling” means a decision provided by the Authority [or the National Appellate Authority](#) to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 [or of section 101C](#), in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

(a) “Appellate Authority” means the Appellate Authority for Advance Ruling referred to in section 99;

(b) “applicant” means any person registered or desirous of obtaining registration under this Act;

(c) “application” means an application made to the Authority under sub-section (1) of section 97;

(d) “Authority” means the Authority for Advance Ruling referred to in section 96.

(e) “Authority” means the Authority for Advance Ruling referred to in section 96.

(f) [“National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.](#)

96. Subject to the provisions of this Chapter, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.

97. (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

98. (1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, if necessary, call upon him to furnish the relevant records:

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said concerned officer.

(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:

Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:

Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:

Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.

(3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.

(4) Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorised representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application.

(5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.

(6) The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.

(7) A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.

99. Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.

100. (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:

Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period

of thirty days, allow it to be presented within a further period not exceeding thirty days.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

101. (1) The Appellate Authority may, after giving the parties to the appeal or reference an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against or referred to.

(2) The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.

(3) Where the members of the Appellate Authority differ on any point or points referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal or reference.

(4) A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.

101A. (1) The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under section 101B.

(2) The National Appellate Authority shall consist of—

(i) the President, who has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

(ii) a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(iii) a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(3) The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.

(4) The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(5) No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(6) Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(7) The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed:

Provided that neither salary and allowances nor other terms and conditions of service of the President or Members of the National Appellate Authority shall be varied to their disadvantage after their appointment.

(8) The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.

(9) The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.

(10) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(11) The Government may, after consultation with the Chief Justice of India, remove from the office such President or Member, who—

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such President or Member; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(12) Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.

(13) The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).

(14) Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.

101B. (1) Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting advance rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorized by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such advance ruling, may prefer an appeal to National Appellate Authority:

Provided that the officer shall be from the States in which such advance rulings have been given.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicants, concerned officers and jurisdictional officers:

Provided that the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer:

Provided further that the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.

Explanation.— For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

101C. (1) The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorised by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.

(2) If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.

(3) The order referred to in sub-section (1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.

(4) A copy of the advance ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.

102. The Authority or the Appellate Authority ~~or the National Appellate Authority~~ may amend any order passed by it under section 98 or section 101 ~~or Section 101C~~, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant ~~or the appellant~~, ~~appellant~~, the Authority or the Appellate Authority within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

103. (1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only—

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

(1A) The advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.

(2) The advance ruling referred to in sub-section (1) and sub-section (1A) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

104. (1) Where the Authority or the Appellate Authority or the National Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 or under Section 101C has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:

Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.

Explanation.—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.

(2) A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.

105. (1) The Authority or the Appellate Authority [or the National Appellate Authority](#) shall, for the purpose of exercising its powers regarding—

- (a) discovery and inspection;
- (b) enforcing the attendance of any person and examining him on oath;
- (c) issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908.

(2) The Authority or the Appellate Authority [or the National Appellate Authority](#) shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973, and every proceeding before the Authority or the Appellate Authority shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code.

106. The Authority or the Appellate Authority [or the National Appellate Authority](#) shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

CHAPTER XVIII APPEALS AND REVISION

107. (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

(3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order *subject to a maximum of twenty-five crore rupees*, in relation to which the appeal has been filed.

(7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.

(8) The Appellate Authority shall give an opportunity to the appellant of being heard.

(9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:

Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.

(14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

(15) A copy of the order passed by the Appellate Authority shall also be sent to the jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of State tax or Commissioner of Union Territory Tax or an authority designated by him in this behalf.

(16) Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.

108. (1) Subject to the provisions of section 121 and any rules made thereunder, the Revisional Authority may, on his own motion, or upon information received by him or on request from the Commissioner of State tax, or the Commissioner of Union territory tax, call for and examine the record of any proceedings, and if he considers that any decision or order passed under this Act or under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the

interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.

(2) The Revisional Authority shall not exercise any power under sub-section (1), if—

(a) the order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; or

(b) the period specified under sub-section (2) of section 107 has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; or

(c) the order has already been taken for revision under this section at an earlier stage; or

(d) the order has been passed in exercise of the powers under sub-section (1):

Provided that the Revisional Authority may pass an order under sub-section (1) on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or before the expiry of a period of three years referred to in clause (b) of that sub-section, whichever is later.

(3) Every order passed in revision under sub-section (1) shall, subject to the provisions of section 113 or section 117 or section 118, be final and binding on the parties.

(4) If the said decision or order involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of

limitation referred to in clause (b) of sub-section (2) where proceedings for revision have been initiated by way of issue of a notice under this section.

(5) Where the issuance of an order under sub-section (1) is stayed by the order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2).

(6) For the purposes of this section, the term,—

(i) “record” shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority;

(ii) “decision” shall include intimation given by any officer lower in rank than the Revisional Authority.

109. (1) The Government shall, on the recommendations of the Council, by notification, constitute with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

(2) The powers of the Appellate Tribunal shall be exercisable by the National Bench and Benches thereof (hereinafter in this Chapter referred to as “Regional Benches”), State Bench and Benches thereof (hereafter in this Chapter referred to as “Area Benches”).

(3) The National Bench of the Appellate Tribunal shall be situated at New Delhi which shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State).

(4) The Government shall, on the recommendations of the Council, by notification, constitute such number of Regional Benches as may be required and such Regional Benches shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State).

(5) The National Bench or Regional Benches of the Appellate Tribunal shall have jurisdiction to hear appeals against the orders passed by the Appellate

Authority or the Revisional Authority in the cases where one of the issues involved relates to the place of supply.

(6) The Government shall, by notification, specify for each State or Union territory, a Bench of the Appellate Tribunal (hereafter in this Chapter, referred to as "State Bench") for exercising the powers of the Appellate Tribunal within the concerned State or Union territory ~~except for the State of Jammu and Kashmir:~~

~~Provided that the Government shall, on receipt of a request from any State Government, constitute such number of Area Benches in that State, as may be recommended by the Council:~~

Provided further that the Government may, on receipt of a request from any State, or on its own motion for a Union territory, notify the Appellate Tribunal in a State to act as the Appellate Tribunal for any other State or Union territory, as may be recommended by the Council, subject to such terms and conditions as may be prescribed.

(7) The State Bench or Area Benches shall have jurisdiction to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority in the cases involving matters other than those referred to in sub-section (5).

(8) The President and the State President shall, by general or special order, distribute the business or transfer cases among Regional Benches or, as the case may be, Area Benches in a State.

(9) Each State Bench and Area Benches of the Appellate Tribunal shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State) and the State Government may designate the senior most Judicial Member in a State as the State President.

(10) In the absence of a Member in any Bench due to vacancy or otherwise, any appeal may, with the approval of the President or, as the case may be, the State President, be heard by a Bench of two Members:

Provided that any appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty

determined in any order appealed against, does not exceed five lakh rupees and which does not involve any question of law may, with the approval of the President and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member.

(11) If the Members of the National Bench, Regional Benches, State Bench or Area Benches differ in opinion on any point or points, it shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President or as the case may be, State President for hearing on such point or points to one or more of the other Members of the National Bench, Regional Benches, State Bench or Area Benches and such point or points shall be decided according to the opinion of the majority of Members who have heard the case, including those who first heard it.

(12) The Government, in consultation with the President may, for the administrative convenience, transfer—

- (a) any Judicial Member or a Member Technical (State) from one Bench to another Bench, whether National or Regional; or
- (b) any Member Technical (Centre) from one Bench to another Bench, whether National, Regional, State or Area.

(13) The State Government, in consultation with the State President may, for the administrative convenience, transfer a Judicial Member or a Member Technical (State) from one Bench to another Bench within the State.

(14) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.

110. (1) A person shall not be qualified for appointment as—

- (a) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

- (b) a Judicial Member, unless he—
- (i) has been a Judge of the High Court; or
 - (ii) is or has been a District Judge qualified to be appointed as a Judge of a High Court; or
 - (iii) is or has been a Member of Indian Legal Service and has held a post not less than Additional Secretary for three years;

(c) a Technical Member (Centre) unless he is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(d) a Technical Member (State) unless he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank as may be notified by the concerned State Government on the recommendations of the Council with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(2) The President and the Judicial Members of the National Bench and the Regional Benches shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the senior most Member of the National Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Bench shall discharge the functions of the President until the date on which the President resumes his duties.

(3) The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(4) The Judicial Member of the State Bench or Area Benches shall be appointed by the State Government after consultation with the Chief Justice of the High Court of the State or his nominee.

(5) The Technical Member (Centre) of the State Bench or Area Benches shall be appointed by the Central Government and Technical Member (State) of the State Bench or Area Benches shall be appointed by the State Government in such manner as may be prescribed.

(6) No appointment of the Members of the Appellate Tribunal shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(7) Before appointing any person as the President or Members of the Appellate Tribunal, the Central Government or, as the case may be, the State Government, shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(8) The salary, allowances and other terms and conditions of service of the President, State President and the Members of the Appellate Tribunal shall be such as may be prescribed:

Provided that neither salary and allowances nor other terms and conditions of service of the President, State President or Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment.

(9) The President of the Appellate Tribunal shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall be eligible for reappointment.

(10) The Judicial Member of the Appellate Tribunal and the State President shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment.

(11) The Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment.

(12) The President, State President or any Member may, by notice in writing under his hand addressed to the Central Government or, as the case may be, the State Government resign from his office:

Provided that the President, State President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Central Government, or, as the case may be, the State Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(13) The Central Government may, after consultation with the Chief Justice of India, in case of the President, Judicial Members and Technical Members of the National Bench, Regional Benches or Technical Members (Centre) of the State Bench or Area Benches, and the State Government may, after consultation with the Chief Justice of High Court, in case of the State President, Judicial Members, Technical Members (State) of the State Bench or Area Benches, may remove from the office such President or Member, who—

- (a) has been adjudged an insolvent; or
- (b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or
- (c) has become physically or mentally incapable of acting as such President, State President or Member; or
- (d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President, State President or Member; or
- (e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President, State President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(14) Without prejudice to the provisions of sub-section (13),—

(a) the President or a Judicial and Technical Member of the National Bench or Regional Benches, Technical Member (Centre) of the State Bench or Area Benches shall not be removed from their office except by an order made by the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Central Government and of which the President or the said Member had been given an opportunity of being heard;

(b) the Judicial Member or Technical Member (State) of the State Bench or Area Benches shall not be removed from their office except by an order made by the State Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the concerned High Court nominated by the Chief Justice of the concerned High Court on a reference made to him by the State Government and of which the said Member had been given an opportunity of being heard.

(15) The Central Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or a Judicial or Technical Members of the National Bench or the Regional Benches or the Technical Member (Centre) of the State Bench or Area Benches in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (14).

(16) The State Government, with the concurrence of the Chief Justice of the High Court, may suspend from office, a Judicial Member or Technical Member (State) of the State Bench or Area Benches in respect of whom a reference has been made to the Judge of the High Court under sub-section (14).

(17) Subject to the provisions of article 220 of the Constitution, the President, State President or other Members, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Bench and the Regional Benches or the State Bench and the Area Benches thereof where he was the President or, as the case may be, a Member.

111. (1) The Appellate Tribunal shall not, while disposing of any proceedings before it or an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908, but shall be guided by the principles of natural justice

and subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

(2) The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavits;
- (d) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document from any office;
- (e) issuing commissions for the examination of witnesses or documents;
- (f) dismissing a representation for default or deciding it ex parte;
- (g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and
- (h) any other matter which may be prescribed.

(3) Any order made by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court in a suit pending therein, and it shall be lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction,—

- (a) in the case of an order against a company, the registered office of the company is situated; or
- (b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

(4) All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code, and the Appellate Tribunal shall be deemed to be civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

112. (1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory

Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed fifty thousand rupees.

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

(4) Where in pursuance of an order under sub-section (3) the authorised officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (11) of section 107 or under sub-section (1) of section 108 and the provisions of this Act shall apply to such application, as they apply in relation to appeals filed under sub-section (1).

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against

and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1), or permit the filing of a memorandum of cross-objections within forty-five days after the expiry of the period referred to in sub-section (5) if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed.

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and

(b) a sum equal to twenty per cent. of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order *subject to a maximum of fifty crore rupees* in relation to which the appeal has been filed.

(9) Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.

(10) Every application made before the Appellate Tribunal,—

(a) in an appeal for rectification of error or for any other purpose; or

(b) for restoration of an appeal or an application, shall be accompanied by such fees as may be prescribed.

113. (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order:

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

(4) The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.

(5) The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.

(6) Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

114. The President shall exercise such financial and administrative powers over the National Bench and Regional Benches of the Appellate Tribunal as may be prescribed:

Provided that the President shall have the authority to delegate such of his financial and administrative powers as he may think fit to any other Member or

any officer of the National Bench and Regional Benches, subject to the condition that such Member or officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the President.

115. Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

116. (1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this Act, the expression “authorised representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or
- (c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or
- (d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years:

Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or

- (e) *any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.*

- (3) No person,—
- (a) who has been dismissed or removed from Government service; or
 - (b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or
 - (c) who is found guilty of misconduct by the prescribed authority;
 - (d) who has been adjudged as an insolvent,
- shall be qualified to represent any person under sub-section (1)—
- (i) for all times in case of persons referred to in clauses (a), (b) and (c); and
 - (ii) for the period during which the insolvency continues in the case of a person referred to in clause (d).

(4) Any person who has been disqualified under the provisions of the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

117. (1) Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law.

(2) An appeal under sub-section (1) shall be filed within a period of one hundred and eighty days from the date on which the order appealed against is received by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed:

Provided that the High Court may entertain an appeal after the expiry of the said period if it is satisfied that there was sufficient cause for not filing it within such period.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question and the appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(4) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(5) The High Court may determine any issue which—

(a) has not been determined by the State Bench or Area Benches; or

(b) has been wrongly determined by the State Bench or Area Benches, by reason of a decision on such question of law as herein referred to in sub-section (3).

(6) Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(7) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only, by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

(8) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment.

(9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908, relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.

118. (1) An appeal shall lie to the Supreme Court—

(a) from any order passed by the National Bench or Regional Benches of the Appellate Tribunal; or

(b) from any judgment or order passed by the High Court in an appeal made under section 117 in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.

(2) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

119. Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the National or Regional Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the State Bench or Area Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

120. (1) The Board may, on the recommendations of the Council, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal or application by the officer of the central tax under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions issued under sub-section (1), the officer of the central tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of the central tax from filing appeal or application in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal or application has been filed by the officer of the central tax pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application shall contend that the officer of the central tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.

(4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the central tax in pursuance of the orders or instructions or directions issued under sub-section (1).

121. Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of central tax if such decision taken or order passed relates to any one or more of the following matters, namely:—

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act; or
- (d) an order passed under section 80.

CHAPTER XIX OFFENCES AND PENALTIES

122. (1) Where a taxable person who—

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

(ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;

(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(v) fails to deduct the tax in accordance with the provisions of sub-section (1) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;

(vi) fails to collect tax in accordance with the provisions of sub-section (1) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;

(vii) takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;

(viii) fraudulently obtains refund of tax under this Act;

(ix) takes or distributes input tax credit in contravention of section 20, or the rules made thereunder;

(x) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;

(xi) is liable to be registered under this Act but fails to obtain registration;

(xii) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;

(xiii) obstructs or prevents any officer in discharge of his duties under this Act;

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xv) suppresses his turnover leading to evasion of tax under this Act;

(xvi) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;

(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;

(xix) issues any invoice or document by using the registration number of another registered person;

(xx) tampers with, or destroys any material evidence or document;

(xxi) disposes off or tampers with any goods that have been detained, seized, or attached under this Act, he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,—

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

(3) Any person who—

(a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);

(b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;

(e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account, shall be liable to a penalty which may extend to twenty-five thousand rupees.

123. If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of one hundred rupees for each day of the period during which the failure to furnish such return continues:

Provided that the penalty imposed under this section shall not exceed five thousand rupees.

124. If any person required to furnish any information or return under section 151,—

(a) without reasonable cause fails to furnish such information or return as may be required under that section, or

(b) wilfully furnishes or causes to furnish any information or return which he knows to be false, he shall be punishable with a fine which may extend to ten thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues subject to a maximum limit of twenty- five thousand rupees.

125. Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees.

126. (1) No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.

Explanation.—For the purpose of this sub-section,—

(a) a breach shall be considered a 'minor breach' if the amount of tax involved is less than five thousand rupees;

(b) an omission or mistake in documentation shall be considered to be easily rectifiable if the same is an error apparent on the face of record.

(2) The penalty imposed under this Act shall depend on the facts and circumstances of each case and shall be commensurate with the degree and severity of the breach.

(3) No penalty shall be imposed on any person without giving him an opportunity of being heard.

(4) The officer under this Act shall while imposing penalty in an order for a breach of any law, regulation or procedural requirement, specify the nature of the breach and the applicable law, regulation or procedure under which the amount of penalty for the breach has been specified.

(5) When a person voluntarily discloses to an officer under this Act the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the officer under this Act, the proper officer may consider this fact as a mitigating factor when quantifying a penalty for that person.

(6) The provisions of this section shall not apply in such cases where the penalty specified under this Act is either a fixed sum or expressed as a fixed percentage.

127. Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

128. The Government may, by notification, waive in part or full, any penalty referred to in section 122 or section 123 or section 125 or any late fee referred to in section 47 for such class of taxpayers and under such mitigating circumstances as may be specified therein on the recommendations of the Council.

129. (1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—

(a) on payment of the applicable tax and penalty equal to one hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five

thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:

Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.

(2) The provisions of sub-section (6) of section 67 shall, mutatis mutandis, apply for detention and seizure of goods and conveyances.

(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within ~~seven days~~ **Fourteendays** of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.

130. (1) Notwithstanding anything contained in this Act, if any person—

- (i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (ii) does not account for any goods on which he is liable to pay tax under this Act; or
- (iii) supplies any goods liable to tax under this Act without having applied for registration; or
- (iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance, then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129:

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance.

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.

131. Without prejudice to the provisions contained in the Code of Criminal Procedure, 1973, no confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law for the time being in force.

132. (1) ~~Whoever commits any of the following offences,~~ **Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences,** namely:—

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

~~(c) avails input tax credit using such invoice or bill referred to in clause (b);~~

(c) Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences

- (d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;
- (e) evades tax, ~~fraudulently avails input tax credit~~ or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);
- (f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;
- (g) obstructs or prevents any officer in the discharge of his duties under this Act;
- (h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;
- (i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;
- (j) tampers with or destroys any material evidence or documents;
- (k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or
- (l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section, shall be punishable—
 - (i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;
 - (ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;
 - (iii) in the case of any other offence where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund

wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(2) Where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine.

(3) The imprisonment referred to in clauses (i), (ii) and (iii) of sub-section (1) and sub-section (2) shall, in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the Court, be for a term not less than six months.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences under this Act, except the offences referred to in sub-section (5) shall be non- cognizable and bailable.

(5) The offences specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) and punishable under clause (i) of that sub-section shall be cognizable and non-bailable.

(6) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Explanation.— For the purposes of this section, the term “tax” shall include the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act and cess levied under the Goods and Services Tax (Compensation to States) Act.

133. (1) Where any person engaged in connection with the collection of statistics under section 151 or compilation or computerisation thereof or if any officer of central tax having access to information specified under sub-section (1) of section 150, or if any person engaged in connection with the provision of service on the common portal or the agent of common portal, wilfully discloses any information or the contents of any return furnished under this Act or rules made thereunder otherwise than in execution of his duties under the said sections or for the purposes of prosecution for an offence under this Act or under any other Act for the time being in force, he shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to twenty-five thousand rupees, or with both.

(2) Any person—

(a) who is a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Government;

(b) who is not a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

134. No court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the First Class, shall try any such offence.

135. In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation.—For the purposes of this section,—

(i) the expression “culpable mental state” includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact;

(ii) a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

136. A statement made and signed by a person on appearance in response to any summons issued under section 70 during the course of any inquiry or proceedings under this Act shall be relevant, for the purpose of proving, in any prosecution for an offence under this Act, the truth of the facts which it contains,—

(a) when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable; or

(b) when the person who made the statement is examined as a witness in the case before the court and the court is of the opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interest of justice.

137. (1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(3) Where an offence under this Act has been committed by a taxable person being a partnership firm or a Limited Liability Partnership or a Hindu Undivided Family or a trust, the partner or karta or managing trustee shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly and the provisions of sub-section (2) shall, mutatis mutandis, apply to such persons.

(4) Nothing contained in this section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

Explanation.—For the purposes of this section,—

- (i) “company” means a body corporate and includes a firm or other association of individuals; and
- (ii) “director”, in relation to a firm, means a partner in the firm.

138. (1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed:

Provided that nothing contained in this section shall apply to—

- (a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of section 132 and the offences specified in clause (l) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;*
- (b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees;*
- (c) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force;*
- (d) a person who has been convicted for an offence under this Act by a court;*
- (e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of sub-section (1) of section 132; and*
- (f) any other class of persons or offences as may be prescribed:*

Provided further that any compounding allowed under the provisions of this section shall not affect the proceedings, if any, instituted under any other law:

Provided also that compounding shall be allowed only after making payment of tax, interest and penalty involved in such offences.

(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher.

(3) On payment of such compounding amount as may be determined by the Commissioner, no further proceedings shall be initiated under this Act against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.

CHAPTER XX TRANSITIONAL PROVISIONS

139. (1) On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.

(2) The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.

(3) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.

140. (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit **of eligible duties** carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law **within such time and** in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

- (i) where the said amount of credit is not admissible as input tax credit under this Act; or*
- (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or*
- (iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.*

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day **within such time and** in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.—For the purposes of this sub-section, the expression “unavailed CENVAT credit” means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the

said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012—Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished ~~goods held in stock on the appointed day subject to~~ **goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to** the following conditions, namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and

(v) the supplier of services is not eligible for any abatement under this Act:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

(4) A registered person, who was engaged in the manufacture of taxable as well as exempted goods under the Central Excise Act, 1944 or provision of taxable as well as exempted services under Chapter V of the Finance Act, 1994, but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,—

(a) the amount of CENVAT credit carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

(b) the amount of CENVAT credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or services, in accordance with the provisions of sub-section (3).

(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the ~~existing law~~ **existing law, within such time and in such manner as may be prescribed**, subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

(6) A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished ~~goods held in stock on the appointed day~~ **goods held in stock on the appointed day, within such time and in such manner as may be prescribed**, subject to the following conditions, namely:—

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is not paying tax under section 10;
- (iii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of inputs; and
- (v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as ~~credit under this Act even if~~ **credit under this Act, within such time and in such manner as may be prescribed, even if** the invoices relating to such services are received on or after the appointed day.

(8) Where a registered person having centralised registration under the existing law has obtained a registration under this Act, such person shall be allowed to take, in his electronic credit ledger, credit of the amount of CENVAT credit carried forward in a return, furnished under the existing law by him, in respect of the period ending with the day immediately preceding the appointed day ~~in such manner~~ **within such time and in such manner** as may be prescribed:

Provided that if the registered person furnishes his return for the period ending with the day immediately preceding the appointed day within three months of the appointed day, such credit shall be allowed subject to the condition that the said return is either an original return or a revised return where the credit has been reduced from that claimed earlier:

Provided further that the registered person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act:

Provided also that such credit may be transferred to any of the registered persons having the same Permanent Account Number for which the centralised registration was obtained under the existing law.

(9) Where any CENVAT credit availed for the input services provided under the existing law has been reversed due to non-payment of the consideration within a period of three months, such ~~credit can be reclaimed subject to~~ **credit can be reclaimed within such time and in such manner as may be prescribed, subject to** the condition that the registered person has made the payment of the consideration for that supply of services within a period of three months from the appointed day.

(10) The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

Explanation 1.—For the purposes of sub-sections (1), (3), (4) and (6), the expression “eligible duties” means—

- (i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;
- (ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;
- (iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;
- (iv) ~~the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978;~~
- (v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;
- (vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985; and
- (vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001, in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day.

Explanation 2.—For the purposes of sub-section (1) and (5), the expression “eligible duties and taxes” means—

- (i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;
- (ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;
- (iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;
- (iv) ~~the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978;~~
- (v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;
- (vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985;
- (vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001; and
- (viii) the service tax leviable under section 66B of the Finance Act, 1994, in respect of inputs and input services received on or after the appointed day.

Explanation 3.—For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in Explanation 1 or Explanation 2 and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.

141. (1) Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day:

1.

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142.

(2) Where any semi-finished goods had been removed from the place of business to any other premises for carrying out certain manufacturing processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereafter in this section referred to as “the said goods”) are returned to the said place on or after the appointed day, no tax shall be payable, if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying therefrom on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(3) Where any excisable goods manufactured at a place of business had been removed without payment of duty for carrying out tests or any other process not amounting to manufacture, to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods, are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods from the said other premises on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable, only if the manufacturer and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

142. (1) Where any goods on which duty, if any, had been paid under the existing law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the duty paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

(2) (a) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

(b) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the

appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944:

Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(4) Every claim for refund filed after the appointed day for refund of any duty or tax paid under existing law in respect of the goods or services exported before or after the appointed day, shall be disposed of in accordance with the provisions of the existing law:

Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(5) Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944.

(6) (a) every proceeding of appeal, review or reference relating to a claim for CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

Provided that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act;

(b) every proceeding of appeal, review or reference relating to recovery of CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law and if any amount of credit becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(7) (a) every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of duty or tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(8) (a) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(9) (a) where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or CENVAT credit is found to be admissible to any taxable person, the

same shall be refunded to him in cash under the existing law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(10) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

(11) (a) notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Value Added Tax Act of the State;

(b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994;

(c) where tax was paid on any supply both under the Value Added Tax Act and under Chapter V of the Finance Act, 1994, tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

(12) Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after a period specified in this sub-section:

Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within a period specified in this sub-section.

(13) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.

Explanation.—For the purposes of this Chapter, the expressions “capital goods”, “Central Value Added Tax (CENVAT) credit”, “first stage dealer”, “second stage dealer”, or “manufacture” shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.

CHAPTER XXI MISCELLANEOUS

143. (1) A registered person (hereafter in this section referred to as the “principal”) may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall,—

(a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said

principal declares the place of business of the job worker as his additional place of business except in a case—

- (i) where the job worker is registered under section 25; or*
- (ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.*

Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

(4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.

(5) Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.

Explanation.—For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker.

144. Where any document—

(i) is produced by any person under this Act or any other law for the time being in force; or

(ii) has been seized from the custody or control of any person under this Act or any other law for the time being in force; or

(iii) has been received from any place outside India in the course of any proceedings under this Act or any other law for the time being in force, and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall—

(a) unless the contrary is proved by such person, presume—

(i) the truth of the contents of such document;

(ii) that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;

(b) admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

145. (1) Notwithstanding anything contained in any other law for the time being in force,—

(a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or

(b) a facsimile copy of a document; or

(c) a statement contained in a document and included in a printed material produced by a computer, subject to such conditions as may be prescribed; or

(d) any information stored electronically in any device or media, including any hard copies made of such information,

shall be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the

original or of any fact stated therein of which direct evidence would be admissible.

(2) In any proceedings under this Act or the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate,—

(a) identifying the document containing the statement and describing the manner in which it was produced;

(b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer,

shall be evidence of any matter stated in the certificate and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

146. The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

147. The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

148. The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.

149. (1) Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance with the provisions of this Act.

(2) The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed.

(3) The goods and services tax compliance rating score may be updated at periodic intervals and intimated to the registered person and also placed in the public domain in such manner as may be prescribed.

150. (1) Any person, being—

(a) a taxable person; or

(b) a local authority or other public body or association; or

(c) any authority of the State Government responsible for the collection of value added tax or sales tax or State excise duty or an authority of the Central Government responsible for the collection of excise duty or customs duty; or

(d) an income tax authority appointed under the provisions of the Income-tax Act, 1961; or

(e) a banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934; or

(f) a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003, or any other entity entrusted with such functions by the Central Government or the State Government; or

(g) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908; or

(h) a Registrar within the meaning of the Companies Act, 2013; or

(i) the registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988; or

(j) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013; or

(k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; or

(l) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; or

(m) an officer of the Reserve Bank of India as constituted under section 3 of the Reserve Bank of India Act, 1934; or

(n) the Goods and Services Tax Network, a company registered under the Companies Act, 2013; or

(o) a person to whom a Unique Identity Number has been granted under sub-section (9) of section 25; or

(p) any other person as may be specified, on the recommendations of the Council, by the Government, who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.

(2) Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of thirty days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow and if the defect is not rectified within the said period of thirty days or, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.

(3) Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding ninety days from the date of service of the notice and such person shall furnish the information return.

151. (1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.

(2) Upon such notification being issued, the Commissioner, or any person authorised by him in this behalf, may call upon the concerned persons to furnish

such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected .

152. (1) No information of any individual return or part thereof with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act.

(2) Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151.

(3) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

153. Any officer not below the rank of Assistant Commissioner may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

154. The Commissioner or an officer authorised by him may take samples of goods from the possession of any taxable person, where he considers it necessary, and provide a receipt for any samples so taken.

155. Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

156. All persons discharging functions under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

157. (1) No suit, prosecution or other legal proceedings shall lie against the President, State President, Members, officers or other employees of the Appellate Tribunal or any other person authorised by the said Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit, prosecution or other legal proceedings shall lie against any officer appointed or authorised under this Act for anything which is done or intended to be done in good faith under this Act or the rules made thereunder.

158. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub-section (3), not be disclosed.

(2) Notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as otherwise provided in sub-section (3), require any officer appointed or authorised under this Act to produce before it or to give evidence before it in respect of particulars referred to in sub-section (1).

(3) Nothing contained in this section shall apply to the disclosure of,—

(a) any particulars in respect of any statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1988, or any other law for the time being in force; or

(b) any particulars to the Central Government or the State Government or to any person acting in the implementation of this Act, for the purposes of carrying out the objects of this Act; or

(c) any particulars when such disclosure is occasioned by the lawful exercise under this Act of any process for the service of any notice or recovery of any demand; or

- (d) any particulars to a civil court in any suit or proceedings, to which the Government or any authority under this Act is a party, which relates to any matter arising out of any proceedings under this Act or under any other law for the time being in force authorising any such authority to exercise any powers thereunder; or
- (e) any particulars to any officer appointed for the purpose of audit of tax receipts or refunds of the tax imposed by this Act; or
- (f) any particulars where such particulars are relevant for the purposes of any inquiry into the conduct of any officer appointed or authorised under this Act, to any person or persons appointed as an inquiry officer under any law for the time being in force; or
- (g) any such particulars to an officer of the Central Government or of any State Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty; or
- (h) any particulars when such disclosure is occasioned by the lawful exercise by a public servant or any other statutory authority, of his or its powers under any law for the time being in force; or
- (i) any particulars relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act against a practising advocate, a tax practitioner, a practising cost accountant, a practising chartered accountant, a practising company secretary to the authority empowered to take disciplinary action against the members practising the profession of a legal practitioner, a cost accountant, a chartered accountant or a company secretary, as the case may be; or
- (j) any particulars to any agency appointed for the purposes of data entry on any automated system or for the purpose of operating, upgrading or maintaining any automated system where such agency is contractually bound not to use or disclose such particulars except for the aforesaid purposes; or

(k) any particulars to an officer of the Government as may be necessary for the purposes of any other law for the time being in force; or

(l) any information relating to any class of taxable persons or class of transactions for publication, if, in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

159. (1) If the Commissioner, or any other officer authorised by him in this behalf, is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings or prosecution under this Act in respect of such person, it may cause to be published such name and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Appellate Authority under section 107 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Commissioner, or any other officer authorised by him in this behalf, circumstances of the case justify it.

160. (1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

161. Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

162. Save as provided in sections 117 and 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

163. Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed.

164. (1) The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.

(3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.

(4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

165. The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

166. Every rule made by the Government, every regulation made by the Board and every notification issued by the Government under this Act, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.

167. The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable

by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

168. (1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

(2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [sub-section \(1\) of section 44](#), [sub-sections \(4\) and \(5\) of section 52](#), ~~sub-section (5) of section 66~~ [sub-section \(1\) of section 143](#), [except the second proviso thereof](#), sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

169. (1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:—

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

- (d) by making it available on the common portal; or
- (e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or
- (f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.

170. The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.

171. (1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have

actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.

172. (1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

*Provided that no such order shall be made after the expiry of a period of ~~three~~ **five** years from the date of commencement of this Act.*

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

173. Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be omitted.

174. (1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 1944 (except as respects goods

included in entry 84 of the Union List of the Seventh Schedule to the Constitution), the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and the Central Excise Tariff Act, 1985 (hereafter referred to as the repealed Acts) are hereby repealed.

(2) The repeal of the said Acts and the amendment of the Finance Act, 1994 (hereafter referred to as “such amendment” or “amended Act”, as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not—

(a) revive anything not in force or existing at the time of such amendment or repeal; or

(b) affect the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts:

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or

(d) affect any duty, tax, surcharge, fine, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the amended Act or repealed Acts; or

(e) affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such duty, tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or

recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed;

(f) affect any proceedings including that relating to an appeal, review or reference, instituted before on, or after the appointed day under the said amended Act or repealed Acts and such proceedings shall be continued under the said amended Act or repealed Acts as if this Act had not come into force and the said Acts had not been amended or repealed.

(3) The mention of the particular matters referred to in sub-sections (1) and (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal.

SCHEDULE I

[See section 7]

**ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT
CONSIDERATION**

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

3. Supply of goods—

(a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

4. Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

SCHEDULE II

[See section 7]

ACTIVITIES OR TRANSACTIONS TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

1. Transfer

- (a) any transfer of the title in goods is a supply of goods;
- (b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;
- (c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

- (a) any lease, tenancy, easement, licence to occupy land is a supply of services;
- (b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets

(a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, ~~whether or not for a consideration~~, such transfer or disposal is a supply of goods by the person;

(b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, ~~whether or not for a consideration~~, the usage or making available of such goods is a supply of services;

(c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—

- (i) the business is transferred as a going concern to another person; or

(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

5. Supply of services

The following shall be treated as supply of services, namely:—

- (a) renting of immovable property;
- (b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation.—For the purposes of this clause—

(1) the expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—

- (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or
- (ii) a chartered engineer registered with the Institution of Engineers (India); or
- (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(2) the expression "construction" includes additions, alterations, replacements or remodelling of any existing civil structure;

(3) temporary transfer or permitting the use or enjoyment of any intellectual property right;

(4) development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software;

(5) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and

(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

(a) works contract as defined in clause (119) of section 2; and

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

7. Supply of Goods

The following shall be treated as supply of goods, namely:—

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.

SCHEDULE III

[See section 7]

**ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY
OF GOODS NOR A SUPPLY OF SERVICES**

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

6. Actionable claims, other than lottery, betting and gambling.

7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

Explanation 1.—For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

Explanation 2.—For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962.

Export

Notification	Subject
16/2017-Central Tax,dt. 07-07-2017	Notification No. 16/2017-CT

	(conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax)
37/2017-Central Tax,dt. 04-10-2017	Notification on extension of facility of LUT to all exporters issued
48/2017-Central Tax ,dt. 18-10-2017	Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017.
49/2017-Central Tax ,dt. 18-10-2017	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017
01/2019-Central Tax ,dt. 15-01-2019	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation
35/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.

Refund

Notification	Subject
29/2017-Central Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 5/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.
06/2017-Central Tax (Rate),dt. 28-06-2017	Refund of 50% of CGST on supplies to CSD under section 55
16/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act
15/2017-Central Tax (Rate) ,dt. 28-06-	To notify the supplies not eligible for

2017	refund of unutilized ITC under CGST Act
05/2017-Central Tax (Rate),dt. 28-06-2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)
20/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No 05/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
53/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018.
54/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).
11/2019-Central Tax (Rate) ,dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
02/2019-Central Tax ,dt. 29-01-2019	Seeks to bring into force the CGST (Amendment) Act, 2018
31/2019-Central Tax ,dt. 28-06-2019	Seeks to carry out changes in the CGST Rules, 2017.
33/2019-Central Tax ,dt. 18-07-2019	Seeks to carry out changes in the CGST Rules, 2017.

42/2019-Central Tax ,dt. 24-09-2019	Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force.
49/2019-Central Tax ,dt. 09-10-2019	Seeks to carry out changes in the CGST Rules, 2017.
56/2019-Central Tax ,dt. 14-11-2019	Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. [Primarily related to Simplification of the Annual Return / Reconciliation Statement]
16/2020-Central Tax ,dt. 23-03-2020	Seeks to make third amendment (2020) to CGST Rules.
35/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.
37/2020-Central Tax ,dt. 28-04-2020	Seeks to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST Rules, 2017.
06/2017-Central Tax (Rate),dt. 28-06-2017	Refund of 50% of CGST on supplies to CSD under section 55

Exemptions

Notification	Subject
35/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Central Tax (Rate).
32/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 12/2017-CT(R).
30/2017-Central Tax (Rate) ,dt. 29-09-2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan.
28/2017-Central Tax (Rate) ,dt. 22-09-2017	Seeks to amend notification no. 2/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.
26/2017-Central Tax (Rate) ,dt. 21-09-2017	Exempt certain supplies to NPCIL.

09/2017-Central Tax (Rate),dt. 28-06-2017	Exempting supplies to a TDS deductor by a supplier, who is not registered, under section 11 (1)
07/2017-Central Tax (Rate),dt. 28-06-2017	Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD
25/2017-Central Tax (Rate) ,dt. 21-09-2017	Seeks to amend notification No. 12/2017-CT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.
21/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 12/2017-CT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.
12/2017-Central Tax (Rate), dt. 28-06-2017	To notify the exemptions on supply of services under CGST Act
10/2017-Central Tax (Rate),dt. 28-06-2017	CGST exemption for dealers operating under Margin Scheme notified under section 11 (1)
02/2017-Central Tax (Rate),dt. 28-06-2017	CGST exempt goods notified under section 11 (1)
14/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018
22/2018-Central Tax (Rate) ,dt. 06-08-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2019.
19/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No. 02/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018

02/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
12/2018-Central Tax (Rate) ,dt. 29-06-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018.
07/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.2/2017-CGST (Rate).
05/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Central tax
73/2018-Central Tax ,dt. 31-12-2018	Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.
61/2018-Central Tax ,dt. 05-11-2018	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.
30/2019-Central Tax ,dt. 28-06-2019	Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services("OIDAR services").
15/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
19/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.
04/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
17/2020-Central Tax ,dt. 23-03-2020	Seeks to specify the class of persons who shall be exempted from aadhar

	authentication.
14/2020-Central Tax ,dt. 21-03-2020	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020
13/2020-Central Tax ,dt. 21-03-2020	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
09/2020-Central Tax ,dt. 16-03-2020	Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C

E-Commerce

Notification	Subject
23/2017-Central Tax (Rate) ,dt. 22-08-2017	Seeks to amend notification No. 17/2017-CT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.
17/2017-Central Tax (Rate) ,dt. 28-06-2017	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator
51/2018-Central Tax ,dt. 13-09-2018	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018

Composition

Notification	Subject
46/2017-Central Tax ,dt. 13-10-2017	Seeks to amend notification No. 8/2017-Central Tax.
01/2018-Central Tax ,dt. 01-01-2018	Central Tax seeks to further amend notification No. 8/2017 - Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.

43/2019-Central Tax ,dt. 30-09-2019	Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
05/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017
18/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
09/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).
12/2020-Central Tax ,dt. 21-03-2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)

Input Tax Credit

Notification	Subject
44/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 5/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.
10/2019-Central Tax (Rate) ,dt. 10-05-2019	To amend notification No. 11/ 2017- Central Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC

02/2020-Central Tax (Rate) ,dt. 26-03-2020	Seeks to amend Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
10/2020-Central Tax ,dt. 21-03-2020	Seeking Notification for Union Territories to transfer the balance ITC till 25th day of January, 2019

E-way Bill

Notification	Subject
27/2017-Central Tax,dt. 30-08-2017	Seeks to further amend the CGST Rules, 2017
15/2018-Central Tax ,dt. 23-03-2018	Notifies the date from which E-Way Bill Rules shall come into force
11/2018-Central Tax ,dt. 02-02-2018	Seeks to postpone the coming into force of the e-way bill rules

Due Date

Notification	Subject
74/2017-Central Tax,dt. 29-12-2017	Effective date of E way bill
72/2017-Central Tax,dt. 29-12-2017	Extension of time limit for furnishing the details of outward supplies in FORM GSTR-1 for July to Nov 17, December 17, January 18, Feb 18 and March 18
71/2017-Central Tax,dt. 21-12-2017	Time period for furnishing the details in FORM GSTR-1 quarterly for registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year,
69/2017-Central Tax,dt. 21-11-2017	Extension of time limit for furnishing the return in FORM GSTR-5A for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017
68/2017-Central Tax,dt. 21-11-2017	Extension of time limit for furnishing

	the return by a non-resident taxable person, in FORM GSTR-5
67/2017-Central Tax,dt. 21-11-2017	Extension of time limit for making a declaration, in FORM GST ITC-01, by the registered persons,
63/2017-Central Tax,dt. 15-11-2017	Amendment in rule 45-Extension of ITC04
62/2017-Central Tax,dt. 15-11-2017	Extension of Due date of filing GSTR 6 for July 2017
61/2017-Central Tax,dt. 15-11-2017	Extension of Due date of filing GSTR 5A for July August and Sep and Oct 2017
60/2017-Central Tax,dt. 15-11-2017	Extension of Due date of filing GSTR 5 for July August and Sep and Oct 2017
59/2017-Central Tax,dt. 15-11-2017	Further extension of Due date of filing GSTR 4 for July August and Sep 2017
58/2017-Central Tax,dt. 15-11-2017	Extension of GSTR-1 for period up to March 2018 for Turnover exceeding 1.5 cr
57/2017-Central Tax,dt. 15-11-2017	Furnishing of GSTR-1 on quarterly basis till March 2018 for turnover upto 1.5 Cr
56/2017-Central Tax,dt. 15-11-2017	Furnishing of form 3B till March,2018
54/2017-Central Tax,dt. 30-10-2017	Amendment in notification 30 - Extension in date for GSTR-2 and GSTR-3 for July 2017
53/2017-Central Tax,dt. 28-10-2017	Extension of the due date for submission of details in FORM GST-ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017 till 30th Nov 2017.
52/2017-Central Tax,dt. 28-10-2017	Extension of the due date for submission of details in FORM GST-ITC-01 till 30th Nov 2017.
44/2017-Central Tax,dt. 13-10-2017	Extension of filing ITC 01 for person being Eligible in July, August, Sept 2017
43/2017-Central Tax,dt. 13-10-2017	Extension of Due date of filing GSTR 6 for July August and Sep 2017

42/2017-Central Tax,dt. 13-10-2017	Extension of Due date of filing GSTR 5A for July August and Sep 2017
41/2017-Central Tax,dt. 13-10-2017	Extension of Due date of filing GSTR 4 for July August and Sep 2017
35/2017-Central Tax,dt. 15-09-2017	Due dates for Form 3B for August,Sept,Oct,Nov and Dec 17
31/2017-Central Tax,dt. 11-09-2017	Extension of GSTR 6 for July 2017
30/2017-Central Tax,dt. 11-09-2017	Extension of due date of filing GSTR 1,2 and 3 for July 2017
29/2017-Central Tax,dt. 05-09-2017	Extension of due date of filing GSTR 1,2 and 3 for July and August 2017
26/2017-Central Tax,dt. 28-08-2017	Seeks to extend time period for filing of details in FORM GSTR-6 for months of July & August.
25/2017-Central Tax,dt. 28-08-2017	Seeks to extend time period for filing of details in FORM GSTR-5A for month of July
24/2017-Central Tax,dt. 21-08-2017	Changes in Due Date of Filing of Form 3B for July 2017
23/2017-Central Tax,dt. 17-08-2017	Changes in Date of Filing of Form 3B for July 2017
21/2017-Central Tax,dt. 08-08-2017	Extension for July and August 2017 Filing GSTR-3B
20/2017-Central Tax,dt. 08-08-2017	Extension for July and August 2017 Filing GSTR-3
19/2017-Central Tax,dt. 08-08-2017	Extension for July and August 2017 Filing GSTR-2
18/2017-Central Tax,dt. 08-08-2017	Extension for July and August 2017 Filing GSTR-1
67/2018-Central Tax,dt. 31-12-2018	Extension of time limit for availing special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process
68/2018-Central Tax,dt. 31-12-2018	Extension of time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
69/2018-Central Tax,dt. 31-12-2018	Extension of time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
70/2018-Central Tax,dt. 31-12-2018	Extension of time limit for furnishing

	the return in FORM GSTR-3B for the newly migrated taxpayers.
71/2018-Central Tax,dt. 31-12-2018	Extension of time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
72/2018-Central Tax,dt. 31-12-2018	Extension of time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
68/2018-Central Tax,dt. 31-12-2018	Extension of due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.
62/2018-Central Tax,dt. 29-11-2018	Extension of last date for filing of FORM GSTR-3B for taxpayers in Srikakulam district of Andhra Pradesh and 11 districts of Tamil Nadu.
63/2018-Central Tax,dt. 29-11-2018	Extension of due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores for taxpayers in Srikakulam district in Andhra Pradesh and 11 districts of Tamil Nadu.
64/2018-Central Tax,dt. 29-11-2018	Extension of the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh
65/2018-Central Tax,dt. 29-11-2018	Extension of due date for filing of FORM GSTR - 4 for the quarter July to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.
66/2018-Central Tax,dt. 29-11-2018	Extension of due date for filing of FORM GSTR – 7 for the months of October 2018 to December 2018
59/2018-Central Tax,dt. 26-10-2018	Extension of time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December,

	2018
55/2018-Central Tax,dt. 21-10-2018	Extends the last date for filing of FORM GSTR-3B for the month of September, 2018
47/2018-Central Tax,dt. 10-09-2018	Extends the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT].
45/2018-Central Tax,dt. 10-09-2018	Extends the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT].
44/2018-Central Tax,dt. 10-09-2018	Extends the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores.
43/2018-Central Tax,dt. 10-09-2018	Extends the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.
46/2018-Central Tax,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT]
42/2018-Central Tax,dt. 04-09-2018	Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers
40/2018-Central Tax,dt. 04-09-2018	Seeks to extend the time limit for making the declaration in FORM GST ITC-04
38/2018-Central Tax,dt. 24-08-2018	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the

	quarter July, 2018 to September, 2018
37/2018-Central Tax,dt. 24-08-2018	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of July, 2018 and August, 2018
36/2018-Central Tax,dt. 24-08-2018	Seeks to extend the due dates for filing FORM GSTR-3B for the months of July, 2018 and August, 2018
35/2018-Central Tax,dt. 21-08-2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of July, 2018
34/2018-Central Tax,dt. 10-08-2018	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019
33/2018-Central Tax,dt. 10-08-2018	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the period from July, 2018 to March, 2019
32/2018-Central Tax,dt. 10-08-2018	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months from July, 2018 to March, 2019
30/2018-Central Tax,dt. 30-07-2018	Notification issued to extend the due date for filing of FORM GSTR-6.
29/2018-Central Tax,dt. 06-06-2018	Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017
25/2018-Central Tax,dt. 31-05-2018	Extended due date for GSTR-6
23/2018-Central Tax,dt. 18-05-2018	Extend the due date for filing of FORM GSTR-3B for the month of April, 2018.
19/2018-Central Tax,dt. 28-03-2018	Extension of time limit for GSTR-6 for July 17 to April 18 till 31st May 18
18/2018-Central Tax,dt. 23-03-2018	Notifies Last date for filing of Monthly GSTR-1 for April to June 18
17/2018-Central Tax,dt. 23-03-2018	Notifies Last date for filing of quaterly GSTR-1 for April to June 18 till 31st July 18

16/2018-Central Tax,dt. 23-03-2018	Notifies Last date for filing of return in FORM GSTR-3B for the month of April, May and June 18
08/2018-Central Tax,dt. 23-01-2018	Extension of time limit for furnishing GSTR-6 for the months July 17 to Feb 2018
02/2018-Central Tax,dt. 20-01-2018	Amendment in Notification no. 35 dt. 15092017 for due date of Form 3B
78/2019-Central Tax,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November 2019
77/2019-Central Tax,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November 2019
76/2019-Central Tax,dt. 26-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November 2019.
67/2019-Central Tax,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October 2019
66/2019-Central Tax,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July 2019 to September 2019
65/2019-Central Tax,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July 2019 to October 2019.
67/2019-Central Tax,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1

	for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October 2019
63/2019-Central Tax,dt. 12-12-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July 2019 to September 2019
61/2019-Central Tax,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October 2019
60/2019-Central Tax,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July 2019 to September 2019
59/2019-Central Tax,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July 2019 to October 2019.
58/2019-Central Tax,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October 2019.
57/2019-Central Tax,dt. 26-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July 2019 to September 2019
55/2019-Central Tax,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7

	for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
54/2019-Central Tax,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
53/2019-Central Tax,dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019
52/2019-Central Tax,dt. 14-11-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019
47/2019-Central Tax,dt. 09-10-2019	Annual return under GST to be made optional for taxpayers whose aggregate turnover in a financial year does not exceed Rs.2 crore for FY 2017-18 and 2018-19
46/2019-Central Tax,dt. 09-10-2019	The due date for furnishing FORM GSTR-1 for persons having aggregate turnover of more than Rs.1.5 crore for the quarters of October, 2019 to March, 2020 has been notified
45/2019-Central Tax,dt. 09-10-2019	The due date for furnishing FORM GSTR-1 for persons having aggregate turnover of up to Rs.1.5 crore for the quarters of October, 2019 to March, 2020 has been notified
44/2019-Central Tax,dt. 09-10-2019	The due date for furnishing FORM GSTR-3B for the months of October, 2019 to March, 2020 have been notified
40/2019-Central Tax,dt. 31-08-2019	Extension of the last date in certain

	cases for furnishing GSTR-7 for the month of July, 2019
37/2019-Central Tax,dt. 21-08-2019	Due date for furnishing FORM GSTR-3B for the month of July, 2019 has been extended.
36/2019-Central Tax,dt. 20-08-2019	Extension in the date from which the facility of blocking and unblocking of e-way bill facility as per the provisions of Rule 138E of CGST Rules, 2017 will apply, to 21st November 2019.
35/2019-Central Tax,dt. 29-07-2019	Extension in the last date for furnishing FORM GST CMP-08 for the quarter April -June 2019 till 31.08.2019
34/2019-Central Tax,dt. 18-07-2019	Extension in the filing of CMP-08 for the period April 2019 to June 2019
32/2019-Central Tax,dt. 28-06-2019	Extension in the filing of ITC-04 for the period July 2017 to June 2019
29/2019-Central Tax,dt. 28-06-2019	The due date of filing returns in FORM GSTR-3B monthly for the months July – September 2019 notified
28/2019-Central Tax,dt. 28-06-2019	The due date of filing returns in FORM GSTR-1 monthly for the months July – September 2019 notified
27/2019-Central Tax,dt. 28-06-2019	The due date of filing returns in FORM GSTR-1 quarterly for July – September 2019 notified
26/2019-Central Tax,dt. 28-06-2019	Extend the due date of filing returns in FORM GSTR-7
24/2019-Central Tax,dt. 11-05-2019	Due date for furnishing FORM GSTR-3B on monthly basis extended for April 2019 in Odisha
23/2019-Central Tax,dt. 11-05-2019	Due date for furnishing FORM GSTR-1 on monthly basis extended for April 2019 in Odisha
19/2019-Central Tax,dt. 10-04-2019	Extension in due date for filing GSTR-3B for March 2019
18/2019-Central Tax,dt. 10-04-2019	Due date of GSTR-7 extended for the month of March 2019
17/2019-Central Tax,dt. 10-04-2019	Due date of GSTR-1 for monthly filers extended for the month of March

	2019
15/2019-Central Tax,dt. 28-03-2019	Notification to extend the due date for furnishing of FORM GST ITC-04 for the period July 2017 to March 2019 till 30th June 2019 issued.
13/2019-Central Tax,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June 2019.
12/2019-Central Tax,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
11/2019-Central Tax,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
09/2019-Central Tax,dt. 20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.
08/2019-Central Tax,dt. 08-02-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019.
07/2019-Central Tax,dt. 31-01-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.
15/2020-Central Tax,dt. 23-03-2020	Extend the time limit for furnishing of the annual return for the financial year 2018-2019 till 30.06.2020.
20/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-7 for State of Jammu and Kashmir
21/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-1 for registered persons whose

	principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December
22/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore for the month of October, 2019 and November, 2019
23/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the pre
24/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March,2020.
25/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.
26/2020-Central Tax,dt. 23-03-2020	Extend due date for furnishing FORM GSTR-3B for registered persons shall be furnished electronically through the common portal, on or before the 24th March, 2020
27/2020-Central Tax,dt. 23-03-2020	Notification to prescribe the due date for furnishing FORM GSTR-1 having

	aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.
28/2020-Central Tax,dt. 23-03-2020	Notification to prescribe the due date for furnishing FORM GSTR-1 having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year.
29/2020-Central Tax,dt. 23-03-2020	Notification to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020
07/2020-Central Tax,dt. 03-02-2020	Due dates for filing of return in FORM GSTR-3B in a staggered manner.

**Notification No.1/2017-Central Tax
(Supply of Goods)**

Schedule I – 2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in theANNEXURE]	2.5%

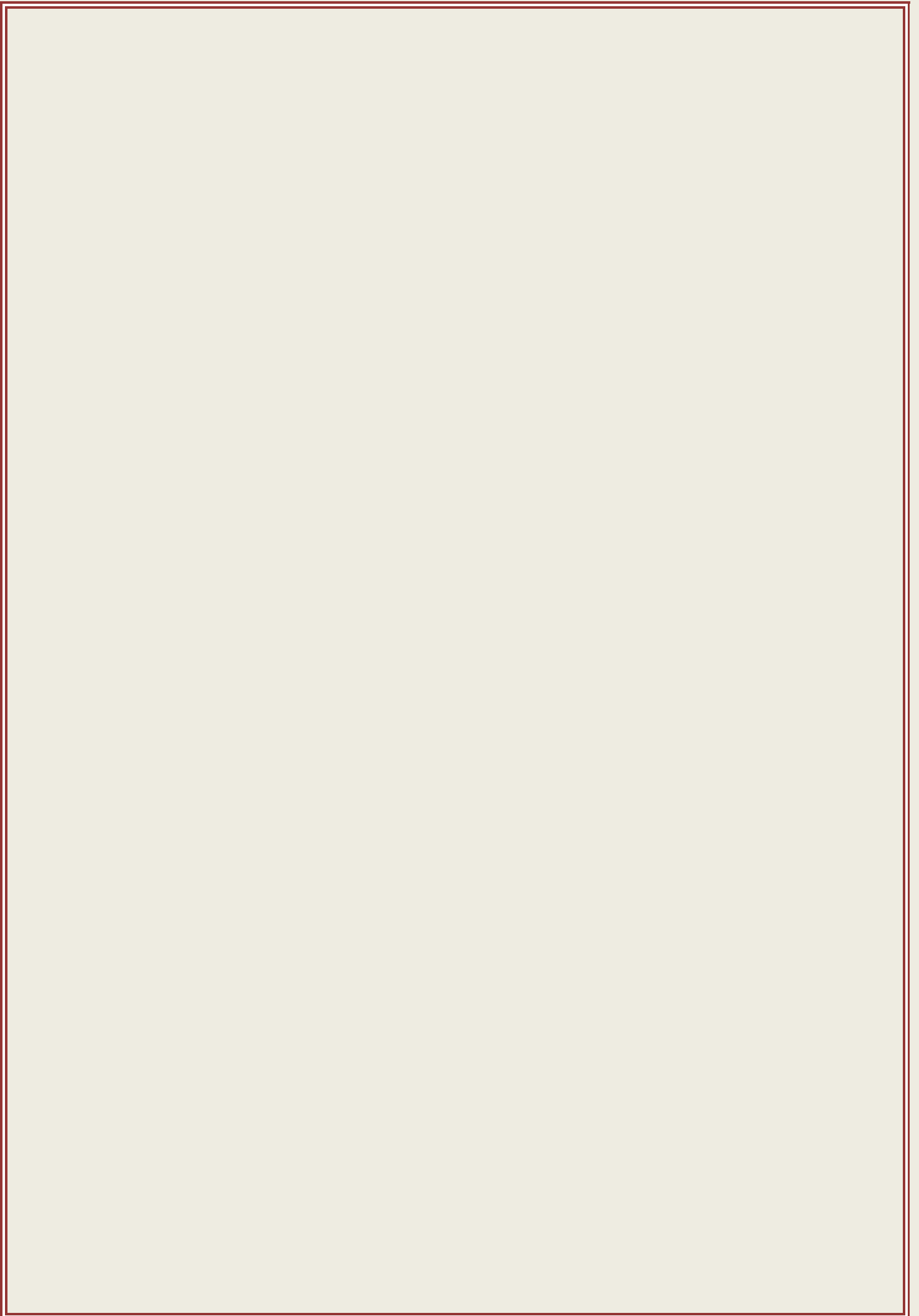
2.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	2.5%
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	0401	Ultra High Temperature (UHT) milk	2.5%
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
9.	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	2.5%
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	2.5%
11.	0406	Chena or paneer put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	2.5%
13.	0409	Natural honey, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%

14.	0410	Edible products of animal origin, not elsewhere specified or included	2.5%
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	2.5%
16.	0504	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be substituted	2.5%
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	2.5%
18.	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns,	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
	[Except 050790]	unworked or simply prepared but not cut to shape; powder and waste of these products.	
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	2.5%
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	2.5%
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.	2.5%
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	2.5%
23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2.5%

24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	2.5%
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%



26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2.5%
27.	0801	Cashew nuts, whether or not shelled or peeled, desiccated	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		Coconuts	
28.	0802	Dried areca nuts, whether or not shelled or peeled	2.5%
29.	0802, 0813	Dried chestnuts (singhada), whether or not shelled or Peeled	2.5%
29A	0802	Walnuts, whether or not shelled	2.5%
30.	08	Dried makhana, whether or not shelled or peeled, put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in theANNEXURE	2.5%
30A	0804	Mangoes sliced, dried	2.5%
31.	0806	Grapes, dried, and raisins	2.5%
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	2.5%
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	2.5%
33A	0813	Tamarind, dried	2.5%
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in	2.5%

		sulphur water or in other preservative solutions	
35.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	2.5%
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	2.5%
37.	0903	Maté	2.5%
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	2.5%
39.	0905	Vanilla	2.5%
40.	0906	Cinnamon and cinnamon-tree flowers	2.5%
41.	0907	Cloves (whole fruit, cloves and stems)	2.5%
42.	0908	Nutmeg, mace and cardamoms	2.5%
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]	2.5%
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
45.	10	All goods i.e. cereals, put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in theANNEXURE	2.5%
46.	1001	Wheat and meslin put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in theANNEXURE	2.5%
47.	1002	Rye put put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
48.	1003	Barley put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand	2.5%

		name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	
49.	1004	Oats put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
50.	1005	Maize (corn) put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
51.	1006	Rice put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	
52.	1007	Grain sorghum put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
54.	1101	Wheat or meslin flour put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%

55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and,- (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
56.	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and, - (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in theANNEXURE	2.5%
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked orground [other than hulled cereal grains]	2.5%
58.	1105	Meal, powder, flour, flakes, granules and pellets of	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		potatoes put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
60.	Omitted		
61.	0713	Guar gum refined split	2.5%
62.	1109 00 00	Wheat gluten, whether or not dried	2.5%
63.	12	All goods other than of seed quality	2.5%
64.	1201	Soya beans, whether or not broken other than of seed quality.	2.5%
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	2.5%
66.	1203	Copra	2.5%

67.	1204	Linseed, whether or not broken other than of seed quality.	2.5%
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.	2.5%
69.	1206	Sunflower seeds, whether or not broken other than of seed Quality	2.5%
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed Quality	2.5%
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	2.5%
72.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; Lupulin	2.5%
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybusativum) of a kind used primarily for human consumption, not elsewhere specified or included	2.5%
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]	2.5%
76.	1301	Compounded asafoetida commonly known as heeng	2.5%
76A	13	Tamarind kernel powder	2.5%
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	2.5%
78.	1404 [other than 14049010, 14049040, 14049050, <u>14049060</u>]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]	2.5%
78A	1404 or 3305	Mehendi paste in cones	2.5%

79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	2.5%
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	2.5%
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	2.5%
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	2.5%
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	2.5%
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
87.	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	2.5%
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	2.5%
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	2.5%
91.	1701	Beet sugar, cane sugar	2.5%
92.	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa	2.5%
93.	1801	Cocoa beans whole or broken, raw or roasted	2.5%
94.	1802	Cocoa shells, husks, skins and other cocoa waste	2.5%
95.	1803	Cocoa paste whether or not de-fatted	2.5%
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	2.5%
97.	1902	Seviyan (vermicelli)	2.5%
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or insimilar forms. (sabudana)	2.5%
99.	1905	Pizza bread	2.5%
99A	1905 or 2106	Khakhra, plain chapatti or roti	2.5%
100.	1905 40 00	Rusks, toasted bread and similar toasted products	2.5%
100 A.	2106	Roasted Gram, idli/dosa batter, chutney powder	2.5%

101.	2106 90	Sweetmeats	2.5%
101 A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	2.5%
102.	2201 90 10	Ice and snow	2.5%
102 A	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	2.5%
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	2.5%
103	2302	Bran, sharps and other residues, whether or not in the form	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
A.		of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	
103 B	2302	Rice bran (other than de-oiled rice bran)	2.5%
104.	2303	Residues of starch manufacture and similar residues, beet- pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	2.5%
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	2.5%
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	2.5%
107.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	2.5%
108.	2307	Wine lees; argol	2.5%
109.	2401	Tobacco leaves	2.5%
110.	2502	Unroasted iron pyrites	2.5%
111.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2.5%
112.	2504	Natural graphite.	2.5%

113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	2.5%
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) Shape	2.5%
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.	2.5%
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	2.5%
117.	2509	Chalk	2.5%
118.	2510	Natural calcium phosphates, natural aluminiumcalcium phosphates and phosphatic chalk	2.5%
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	2.5%
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		calcined, of an apparent specific gravity of 1 or less	
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	2.5%
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2.5%
123.	2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use	2.5%
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2.5%
125.	2516 11 00	Granite crude or roughly trimmed	2.5%
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated	2.5%
127.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	2.5%

		2518 10 dolomite, Not calcined or sintered	
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	2.5%
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	2.5%
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	2.5%
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.	2.5%
132.	2524	Asbestos	2.5%
133.	2525	Mica, including splitting; mica waste.	2.5%
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	2.5%
135.	2528	Natural borates and concentrates thereof (whether or not	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 (calculated on dry weight)	
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	2.5%
137.	2530	Mineral substances not elsewhere specified or included.	2.5%
138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]	2.5%
139.	2601	Iron ores and concentrates, including roasted iron pyrites	2.5%
140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	2.5%
141.	2603	Copper ores and concentrates.	2.5%
142.	2604	Nickel ores and concentrates.	2.5%
143.	2605	Cobalt ores and concentrates.	2.5%
144.	2606	Aluminium ores and concentrates.	2.5%
145.	2607	Lead ores and concentrates.	2.5%
146.	2608	Zinc ores and concentrates.	2.5%
147.	2609	Tin ores and concentrates.	2.5%
148.	2610	Chromium ores and concentrates.	2.5%
149.	2611	Tungsten ores and concentrates.	2.5%

150.	2612	Uranium or thorium ores and concentrates.	2.5%
151.	2613	Molybdenum ores and concentrates.	2.5%
152.	2614	Titanium ores and concentrates.	2.5%
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	2.5%
154.	2616	Precious metal ores and concentrates.	2.5%
155.	2617	Other ores and concentrates	2.5%
156.	2618	Granulated slag (slag sand) from the manufacture of iron or Steel	2.5%
156 A.	2621	Fly Ash	2.5%
157.	27	Bio-gas	2.5%
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	2.5%
159.	2702	Lignite, whether or not agglomerated, excluding jet	2.5%
160.	2703	Peat (including peat litter), whether or not agglomerated	2.5%
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	2.5%
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
163.	2706	Tar distilled from coal, from lignite or from peat	2.5%
164.	2710	(a) kerosene oilPDS, (b) The following bunker fuels for use in ships or vessels,namely, i. IFO 180CST ii. IFO 380CST	2.5%
165.	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited orBharat Petroleum Corporation Limited.	2.5%
165 A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers	2.5%
166.	28	Thorium oxalate	2.5%
167.	28	Enriched KBF ₄ (enriched potassium fluroborate)	2.5%
168.	28	Enriched elemental boron	2.5%
169.	28	Nuclear fuel	2.5%
170.	2805 11	Nuclear grade sodium	2.5%
170 A	2809	Fertilizer grade phosphoric acid	2.5%
171.	2845	Heavy water and other nuclear fuels	2.5%
172.	2853	Compressed air	2.5%
173.	30	Insulin	2.5%
174.	3002, 3006	Animal or Human Blood Vaccines	2.5%
175.	30	Diagnostic kits for detection of all types of hepatitis	2.5%
176.	30	Desferrioxamine injection or deferiprone	2.5%
177.	30	Cyclosporin	2.5%

178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	2.5%
179.	30	Oral re-hydration salts	2.5%
180.	30 or any Chapter	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule	2.5%
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule	2.5%
181 A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		Pharmacopoeia	
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand Name	2.5%
182 A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	2.5%
182 B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers	2.5%
182 C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	2.5%
182 D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg; other than those which are clearly not to be used as fertilizers	2.5%
183.	32	Wattle extract, quebracho extract, chestnut extract	2.5%
184.	3202	Enzymatic preparations for pre-tanning	2.5%
185.	3307 41 00	Agarbatti, lobhan, dhoopbatti, dhoop, sambhrani	2.5%
186.	3402	Sulphonated castor oil, fish oil or sperm oil	2.5%

187.	3605 00 10	Handmade safety matches Explanation.— For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) framefilling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging	2.5%
187 A	3915	Waste, parings or scrap, of plastics	2.5%
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	2.5%
188 A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)	2.5%
189.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft	2.5%
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws	2.5%
191.	4016	Erasers	2.5%
191 A	4017	Waste or scrap of hard rubber	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2.5%
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split	2.5%
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2.5%
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	2.5%
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	2.5%
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further Prepared	2.5%
197 A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	2.5%

197 B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	2.5%
197 C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	2.5%
197 D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	2.5%
197 E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour” ;	2.5%
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	2.5%
198 A.	4601,4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	2.5%
198 B	4707	Recovered waste or scrap of paper or paperboard	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
199.	4801	Newsprint, in rolls or sheets	2.5%
200.	4823	Kites, Paper mache articles	2.5%
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets	2.5%
201 A.	Omitted		
202.	5004 to 5006	Silk yarn	2.5%
203.	5007	Woven fabrics of silk or of silk waste	2.5%
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	2.5%
205.	5105	Wool and fine or coarse animal hair, carded or combed	2.5%
206.	5106 to 5110	Yarn of wool or of animal hair	2.5%
207.	5111 to 5113	Woven fabrics of wool or of animal hair	2.5%
208.	5201 to 5203	Cotton and Cotton waste	2.5%
209.	5204	Cotton sewing thread, whether or not put up for retail sale	2.5%
210.	5205 to 5207	Cotton yarn [other than khadi yarn]	2.5%
211.	5208 to 5212	Woven fabrics of cotton	2.5%
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	2.5%
213.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetedstock)	2.5%
214.	5303	All goods i.e. textile bastfibres [other than jute fibres, raw or processed but not spun]; tow and waste of	2.5%

		these fibres (including yarn waste and garneted stock)	
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bastfibres, other vegetable textile fibres; paper yarn, including coir pith compost put up in unit container and bearing a brandname	2.5%
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	2.5%
217.	5407, 5408	Woven fabrics of manmade textile materials	2.5%
218.	5512 to 5516	Woven fabrics of manmade staple fibres	2.5%
218 A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread	2.5%
218 B	5607	Jute twine, coir cordage or ropes	2.5%
218 C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	2.5%
218 D	5609	Products of coir	2.5%
219.	5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries	2.5%
219 A.	5801	All goods	2.5%
219 AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		by means of an adhesive (bolducs)	
219 B.	5808	Saree fall	2.5%
220.	5809, 5810	Embroidery or zari articles, that is to say,-imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai	2.5%
221.	60	Knitted or crocheted fabrics [All goods]	2.5%
222.	61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece	2.5%
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	2.5%
224.	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	2.5%
224 A	6309 or 6310	Worn clothing and other worn articles; rags	2.5%
225.	64	Footwear having a retail sale price not exceeding Rs.1000 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.	2.5%
225 A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content	2.5%
226.	6901 00 10	Bricks of fossil meals or similar siliceous earths	2.5%
227.	6904 10 00	Building bricks	2.5%
228.	6905 10 00	Earthen or roofing tiles	2.5%
228	7001	Cullet or other waste or scrap of glass	2.5%

A			
229.	7018	Glass beads.	2.5%
230.	84	Pawan Chakki that is Air Based Atta Chakki	2.5%
230 A	8407 10 00, 8411	Aircraft engines	2.5%
231.	8413, 8413 91	Hand pumps and parts thereof	2.5%
232.	8419 19	Solar water heater and system	2.5%
233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof	2.5%
234.	84, 85 or 94	Following renewable energy devices & parts for their manufacture (a) Bio-gasplant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (W.O.E.G) (e) Waste to energy plants / devices	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		(f) Solar lantern / solarlamp (g) Ocean waves/tidal waves energydevices/plants (h) Photo voltaic cells, whether or not assembled in modules or made up into panels	
234 A	84 or 85	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer	2.5%
235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	2.5%
236.	8602	Other rail locomotives; locomotive tenders; such as Diesel- electric locomotives, Steam locomotives and tenders Thereof	2.5%
237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	2.5%
238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	2.5%
239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding	2.5%

		those of heading 8604)	
240.	8606	Railway or tramway goods vans and wagons, not self-Propelled	2.5%
241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	2.5%
242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads,inland waterways, parking facilities, port installations or airfields; parts of the foregoing	2.5%
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	2.5%
243 A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	2.5%
244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.	2.5%
245.	8803	Parts of goods of heading 8802	2.5%
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships,	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		barques and similar vessels for the transport of persons or goods	
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	2.5%
248.	8904	Tugs and pusher craft	2.5%
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	2.5%
250.	8906	Other vessels, including warships and lifeboats other than rowing boats	2.5%
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	2.5%
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907	2.5%
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters	2.5%
254.	90 or any other Chapter	Artificial kidney	2.5%
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	2.5%

256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheelchairs; (iii) Walkingframes; (iv) Tricycles; (v) Brailers;and (vi) Artificiallimbs	2.5%
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule	2.5%
257 A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per Piece	2.5%
257 B	9401 10 00	Aircraft seats	2.5%
258.	9405 50 31	Kerosene pressure lantern	2.5%
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	2.5%
259 A.	4016 or 9503	Toy balloons made of natural rubber latex	2.5%
259 B	9507	Fishing hooks	2.5%
259 C	9601	Worked corals other than articles of coral	2.5%
260.	9603 [other than	Broomsticks [other than brooms consisting of twigs or othervegetablematerialsboundtogether,withorwit hout	2.5%

S. No	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
	9603 10 00]	handles]	
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	2.5%
262.	9705	Numismatic coins	2.5%
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	2.5%
263 A.	Any Chapter	Rosaries, prayer beads or Hawansamagri	2.5%
264	Any chapter	Biomass briquettes or solid bio fuel pellets	2.5%

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) ChorionicGonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine

- (16) Dimercaprol
- (17) Disopyramidephosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella)vaccine

- (31) MustinHydrochloride
- (32) PancuroniumBromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyalauronatesterile 1% and 1.4%solution
- (38) Somatostatin
- (39) Strontium Chloride(85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) TyphoidVaccines:
 - (a) VI Antigen of Salmonella Typhi,and
 - (b) Ty2la cells and attenuated non-pathogenic strains ofS.Typhi
- (44) Tretinoin
- (45) Tribavirin /Ribavirin
- (46) Urokinase
- (47) UrsodeoxycholicAcid
- (48) Vancomycin
- (49) Vasopressin
- (50) VecuroniumBromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochlorideinjection
- (54) Ketoanalogue preparation of essential aminoacids
- (55) Pergolide
- (56) Kit for bedside assay ofTroponin-T
- (57) Solution for storing, transporting, flushing donor organs fortransplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutylelsonitrile(MIBI)
- (61) Haemophilus Influenzae Type bVaccine
- (62) MycophenolateSodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa(activated)
- (67) Eptacogalfa activated recombinant coagulation factorVIIa
- (68) Muromonab CD3
- (69) Japanese encephalitisvaccine
- (70) Valganciclovir

- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;

- (81) Poractantalfa
- (82) Troponin-I whole blood testkit;
- (83) Blower/mister kit for beating heartsurgery;
- (84) Fluoro Enzyme Immunoassay Diagnostickits.
- (85) TabletTelbivudine
- (86) InjectionExenatide
- (87) DTaP-IPV-Hibor PRP-T combinedVaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197Protein)
- (89) Injection ThyrotropinAlfa
- (90) InjectionOmalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) InfluenzaVaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodiuminjection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Caspofunginacetate
- (104) DesfluraneUSP
- (105) Heamostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, lobitridol and Sodium and meglumineioxaglate)
- (109) Sorafenibtosylate
- (110) Varencilinetartrate
- (111) 90 Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium forinjection
- (115) Bevacizumab
- (116) Raltegravirpotassium
- (117) Rotavirus Vaccine (Live OralPentavalent)
- (118) Pneumococcal PolysaccharideVaccine
- (119) Temsirolimus Concentrate for infusion forinjection
- (120) Natalizumab

- (121) Octreotide
- (122) Somatropin
- (123) AurothiomalateSodium
- (124) Asparaginase
- (125) AgglutinatingSera
- (126) Anti-Diphtheria Normal HumanImmunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulinIV
- (129) Anti-Pertussis Normal HumanImmunoglobulin
- (130) Anti-Plagueserum

- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for in vitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretylium Tosylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation
factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gas gangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicin
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for

direct estimation for diagnostic test in D.I.C.

- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
 - (a) Indium(III) in bleomycin
 - (b) Indium 113 Sterile generator and elution accessories
 - (c) Indium 113 in brain scanning kit

- (d) Indium113 in liver scanningkit
- (178) Iscador, CLIA diagnostickits
- (179) Levodopa withbenserazine
- (180) Lenograstim
- (181) Meningococcoal A and C combined vaccine with diluantsolvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponentinsulins
- (185) MycophenolateMofetil
- (186) Normal Humanplasma
- (187) Normal Humanimmunoglobulin
- (188) Nuclear magnetic resonance contrastagent
- (189) Normal Human serumAlbumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated andlive)
- (194) PotassiumAminobenzoate
- (195) Porcine Insulin ZincSuspension
- (196) Prednimustine
- (197) Porcine and Bovineinsulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis cariniil Fkits
- (201) Prostaglandin E1(PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH andDigoxin)
- (203) Radioisotope TI201
 - (a) Rabbit brains thromboplastin for PTtest
 - (b) Reagent for PTtests
 - (c) Human Thrombin for TTtests
- (204) Rabies immune globulin of equineorigin
- (205) Sevoflurane
- (206) RecuroniumBromide
- (207) Septopal beads andchains
- (208) SodiumArsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and LuteinisingHormones
- (210) Solution of Nucleotides andNucliosides
- (211) Specific DesensitizingVaccine
- (212) Sterile Absorbable Haemostat for control of surgical vesselbleeding
- (213) Strontium SR-89Chloride

- (214) SuxamethoniumChloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrofosmin
- (218) Ticarcillin
- (219) TranexamicAcid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) TriethyleneTetramine
- (223) Thrombokinase
- (224) Teniposide

- (225) Trans-1-diamino cyclohexaneOxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanatecombination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, thefollowing:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutrafluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) ZoledronicAcid
- (230) Anti-Haemophilic Factors Concentrate (VIII andIX)

List 2 [See S.No.181 of the Schedule I]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo-fazamine
- (9) TetracyclineHydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro-pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethopyrezine
- (21) DiethylCarbamazine
- (22) Arteether or formulation ofartemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A) (1) Braille writers and braille writing instruments
- (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- (3) Canes, Electronic aids like the SonicGuide
- (4) Optical, Environmental Sensors
- (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels
- (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays

- (9) Specially adapted clocks and watches
- (A) (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
- (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (B) Artificial electronic larynx and spare thereof
- (C) Artificial electronic ear (Cochlear implant)
- (D) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
- (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
- (3) Braille paper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
- (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

Schedule II – 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
1.	01012100, 010129	Live horses	6%
2.	Omitted		

3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		
10.	Omitted		
11.	0402 91 10 0402 99 20	Condensed Milk	6%
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	6%
13.	0406	Cheese	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
14.	0801	Brazil nuts, dried, whether or not shelled or peeled	6%
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	6%
16.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted	6%
16A.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citruslatifolia), Dried	6%
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind and dried chestnut(singhada)whetherornotshelled or peeled]	6%
18.	1108	Starches; inulin	6%
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	6%
20.	1502	Fats of bovine animals, sheep or goats,	6%

		other than those of heading 1503	
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	6%
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	6%
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	6%
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6%
25.	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	6%
26.	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		1516	
27.	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included	6%
28.	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	6%
29.	1602	Other prepared or preserved meat, meat offal or blood	6%
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	6%
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	6%
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	6%
32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil	6%

		GST)	
32AA	1704	Sugar boiled confectionery	6%
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;couscous, whether or not prepared	6%
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	6%
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	6%
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	6%
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	6%
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	6%
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained,	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		glacé or crystallised)	
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	6%
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	6%
41.	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	6%
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%
43.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	6%

44.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	6%
45.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	6%
46.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit containerand,- (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in theANNEXURE]	6%
46A.	2106 90 91	Diabetic foods	6%
46B	2201	Drinking water packed in 20 litres bottles	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
47.	2202 99 10	Soya milk drinks	6%
48.	2202 99 20	Fruit pulp or fruit juice based drinks	6%
49.	2202 99 90	Tender coconut water put up in unit container and,- (a) bearing a registered brand name;or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has beenforegone voluntarily, subject to the conditions as in the ANNEXURE	6%
50.	2202 99 30	Beverages containing milk	6%
51.	2515 12 10	Marble and travertine blocks	6%
52.	2516	Granite blocks	6%
53.	28	Anaesthetics	6%
54.	28	Potassium Iodate	6%
55.	28	Steam	6%
56.	28 or 38	Micronutrients, which are coveredunder serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the FertilizerControl Order, 1985	6%
57.	2801 20	Iodine	6%
57A	2804 40 10	Medicinal grade oxygen	6%
57B	Omitted		
58.	2847	Medicinal grade hydrogen peroxide	6%
59.	29 or 3808 93	Gibberellic acid	6%

60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	6%
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	6%
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	6%
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	6%
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or	6%

		denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [otherthan contraceptives]	
66.	Omitted		
67.	Omitted		
68.	Omitted		
69.	Omitted		
70.	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	6%
71.	Omitted		
72.	3306 10 10	Tooth powder	6%
73.	3307 41 00	Odoriferous preparations which operateby burning [other than agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]	6%
74.	29, 30, 3301	Following goods namely:- a) Menthol and menthol crystals,	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		<ul style="list-style-type: none"> b) Peppermint (MenthaOil), c) Fractionated / de-terpenatedmenthaoil (DTMO), d) De-mentholised oil(DMO), e) Spearmintoil, f) Mentha piperitaoil 	
75.	3406	Candles, tapers and the like	6%
76.	3701	Photographic plates and film for x-ray for medical use	6%
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	6%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.	6%
78A	3808	<p>The following Bio-pesticides, namely -</p> <ol style="list-style-type: none"> 1. Bacillus thuringiensis var.israelensis 2. Bacillus thuringiensis var.kurstaki 3. Bacillus thuringiensis var.galleriae 4. Bacillusphaericus 5. Trichodermaviride 6. Trichodermaharzianum 7. Pseudomonasfluoresens 8. Beauveriabassiana 9. NPV ofHelicoverpaarmigera 10. NPV ofSpodopteralitura 11. Neem basedpesticides 12. Cymbopogan 	6%
79.	3818	Silicon wafers	6%
80.	3822	All diagnostic kits and reagents	6%

80A	3826	Bio-diesel	6%
81.	3926	Feeding bottles	6%
82.	3926	Plastic beads	6%
83.	4007	Latex Rubber Thread	6%
84.	4014	Nipples of feeding bottles	6%
85.	4015	Surgical rubber gloves or medical examination rubber gloves	6%
85A.	4016	Rubber bands	6%
86.	Omitted		
87.	Omitted		
88.	Omitted		
89.	4202 22 20	Hand bags and shopping bags, of cotton	6%
90.	4202 22 30	Hand bags and shopping bags, of jute	6%
91.	4203	Gloves specially designed for use in sports	6%
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board;	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		b. Jute ParticleBoard; c. Rice HuskBoard; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibreBoards; f. Bagasse Board;and g. Cotton Stalk ParticleBoard h. Particle/fibre board manufactured from agricultural cropresidues	
92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	6%
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	6%
94.	4405	Wood wool; wood flour	6%
95.	4406	Railway or tramway sleepers (cross-ties)of wood	6%
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match	6%

		splints]	
96A	4409	Bamboo flooring	6%
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	6%
98.	4416	Casks, barrels, vats, tubs and othercoopers' products and parts thereof, of wood, including staves	6%
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; bootor shoe lasts and trees, of wood	6%
99A.	4418	Bamboo wood building joinery	6%
99B	4419	Tableware and Kitchenware of wood	6%
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes andother ornaments, of wood; wooden articles of	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		furniture not falling in Chapter 94	
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	6%
102.	4501	Natural cork, raw or simply prepared	6%
103.	Omitted		
104.	Omitted		
105.	4701	Mechanical wood pulp	6%
106.	4702	Chemical wood pulp, dissolving grades	6%
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	6%
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades	6%
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	6%
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	6%

111.	Omitted		
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	6%
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	6%
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	6%
115.	4806 20 00	Greaseproof papers	6%
116.	4806 40 10	Glassine papers	6%
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		or impregnated, whether or not internally reinforced, in rolls or sheets	
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	6%
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square)sheets of any size	6%
120.	4811	Aseptic packaging paper	6%
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	6%
122.	4819	Cartons, boxes and cases of corrugated paper or paper board	6%
123.	4820	Exercise book, graph book, & laboratory note book and notebooks	6%
124.	4823	Paper pulp moulded trays	6%
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	6%

126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	6%
127.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	6%
128.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips]	6%
129.	4908	Transfers (decalcomanias)	6%
130.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	6%
131.	4910	Calendars of any kind, printed, including	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		calendar blocks	
132.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	6%
132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	6%
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	6%
132C	5508	Sewing thread of manmade staple fibres	6%
132D	5509, 5510, 5511	Yarn of manmade staple fibres	6%
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool [except cigarette filter rods]	6%
134.	5602	Felt, whether or not impregnated, coated, covered or laminated	6%
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	6%

136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	6%
137.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	6%
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	6%
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]	6%
140.	Omitted		
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables,	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		not elsewhere specified or included [other than products of coir]	
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	6%
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	6%
144.	5703	Carpets and other textile floor coverings, tufted, whether or not made up	6%
145.	5704	Carpets and other textile floor coverings, of felt, nontufted or flocked, whether or not made up	6%
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom except the items covered in 219 in Schedule I	6%
147.	Omitted		
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	6%
149.	5803	Gauze, other than narrow fabrics of	6%

		heading 5806	
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	6%
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	6%
152.	Omitted		
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6%
154.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]", shall be substituted	6%
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,-imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal]	
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,-imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	6%
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	6%
158.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	6%
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	6%
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	6%

161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	6%
162.	5905	Textile wall coverings	6%
163.	5906	Rubberised textile fabrics, other than those of heading 5902	6%
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	6%
165.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	6%
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	6%
167.	5910	Transmission or conveyor belts or belting, of	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	6%
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value	6%

		exceeding Rs. 1000 perpiece	
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 perpiece	6%
171.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags]	6%
171A.	6501	Textile caps	6%
171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	6%
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellasand similar umbrellas)	6%
173.	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like	6%
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	6%
175.	6701	Skins and other parts of birds with their	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	
176.	68	Sand lime bricks or Stone inlay work	6%
176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	6%
177.	6815	Fly ash blocks	6%
177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	6%
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	6%
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	6%
177D	6913	Statues and other ornamental articles	6%
178.	7015 10	Glasses for corrective spectacles and flint buttons	6%
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	6%

180.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	6%
181.	7317	Animal shoe nails	6%
182.	7319	Sewing needles	6%
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	6%
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils	6%
185.	7418	Table, kitchen or other household articles of copper; Utensils	6%
185A	7419 99 30	Brass Kerosene Pressure Stove	6%
186.	7615	Table, kitchen or other household articles of aluminium; Utensils	6%
187.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	6%
188.	8214	Paper knives, Pencil sharpeners and blades therefor	6%
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware	6%
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	6%
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	6%
192.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	6%
193.	8414 20 10	Bicycle pumps	6%
194.	8414 20 20	Other hand pumps	6%
195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	6%
195A	8420	Hand operated rubber roller	6%
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	6%
195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	6%
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation;	6%

		lawn or sports-ground rollers; Parts [8432 90]	
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]	6%
198.	8434	Milking machines and dairy machinery	6%
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	6%
200.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	6%
201.	8479	Composting Machines	6%
201A	8509	Wet grinder consisting of stone as a grinder	6%
202.	8517	Telephones for cellular networks or for other	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		wireless networks	
203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks	6%
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	6%
205.	8539	LED lamps	6%
206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles	6%
206A	87	Fuel Cell Motor Vehicles	6%
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	6%
207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	6%
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised	6%
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	6%
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	6%

211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	6%
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	6%
213.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	6%
214.	9001	Contact lenses; Spectacle lenses	6%
215.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	6%
216.	9004	Spectacles, corrective [other than goggles for correcting vision]	6%
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments	6%
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	6%
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	6%
220.	9020	Other breathing appliances and gas masks,	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		excluding protective masks having neither mechanical parts nor replaceable filters	
221.	9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]	6%
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	6%
222A.	9403	Furniture wholly made of bamboo, cane or rattan	6%
223.	9404	Coir products [except coir mattresses]	6%
224.	9404	Products wholly made of quilted textile materials	6%
224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece	6%
225.	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass	6%

		chimney, and parts thereof	
226.	9405	LED lights or fixtures including LED lamps	6%
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	6%
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	6%
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	6%
230.	9506	Sports goods other than articles and equipments for general physical exercise	6%
231.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	6%
231A	9601	Worked ivory, bone, tortoiseshell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials,	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		articles of coral (including articles obtained by moulding)	
231B	9607	Slide fasteners	6%
232.	9608	Pens [other than Fountain pens, stylograph pens]	6%
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawingcharcoals and tailor's chalk	6%
234.	9615	Combs, hair-slides and the like; hairpins, curlingpins, curlinggrips, hair-curlersandthe like, other than those of heading 8516, and partsthereof	6%
235.	9619 00 30, 9619 00 40, or 9619 00 90	All goods	6%
236.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-paintedor hand-decorated manufactured articles; collages and similar decorative plaques	6%
237.	9702	Original engravings, prints and lithographs	6%
238.	9703	Original sculpturesand statuary, in any material	6%
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic	6%

		ornumismaticinterest[otherthannumismatic coins]	
240.	9706	Antiques of an age exceeding one hundred years	6%
241.	9804	Other Drugs and medicines intended for personal use	6%
242.	-	<p>Lottery run by State Governments</p> <p><i>Explanation 1.-</i> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><i>Explanation 2.-</i></p> <p>(1) “Lottery run by State Governments” means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of</p>	6%

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		rule 2 of the Lotteries (Regulation) Rules, 2010.	
243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	6%

Schedule III – 9%

S. No.	Chapter / Heading / Sub- heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	Omitted		
2.	1107	Malt, whether or not roasted	9%
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]	9%
4.	1404 90 10	Bidi wrapper leaves (tendu)	9%
5.	1404 90 50	Indian katha	9%
6.	1517 10	All goods i.e. Margarine, Linoxyn	9%
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	9%
8.	1521	Vegetable waxes (other than triglycerides),	9%

		Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	9%
10.	Omitted		
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	9%
12.	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, til patti, tilrevdi, sugar makhana, groundnut]	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		sweets, gajak and sugar boiled confectionery]	
12A	1804	Cocoa butter, fat and oil	9%
12B	1805	Cocoa powder, not containing added sugar or sweetening matter	9%
12C	1806	Chocolates and other food preparations containing cocoa	9%
13.	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]	9%
14.	Omitted		
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]	9%

16.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapattior roti, bread, rusks, toasted bread and similar toasted products	9%
16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	9%
17.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	9%
18.	Omitted		
19.	Omitted		
20.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	9%
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	9%
23.	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutneypowder, diabetic foods]	9%
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured [other than Drinking water packed in 20 litres bottles]	9%
24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]	9%
25.	2207	Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]	9%
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	9%

26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	9%
26B	2516 12 00	Granite, other than blocks	9%
27.	Omitted		
28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	9%
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	9%
30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	9%
30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	9%
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylol (xylenes), Naphthelene	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	9%
33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]	9%
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]	9%
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or	9%

		not coloured	
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	9%
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	9%
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	9%
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods including Fertilizer grade Phosphoric acid]	9%
40.	29	All organic chemicals other than giberellic acid	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
41.	30	Nicotine polacrilex gum	9%
42.	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers	9%
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	9%
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	9%
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	9%
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)	9%
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)	9%

48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	9%
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	9%
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	9%
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	9%
52.	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	
52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	9%
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	9%
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	9%
53.	3211 00 00	Prepared driers	9%
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	9%

54A	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	9%
54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9%
55.	Omitted		
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases	
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil(DMO), Spearmint oil, Mentha piperita oil]	9%
57A	3303	Perfumes and toilet waters	9%
58.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	9%
59.	3305	Preparations for use on the hair [except Mehendi paste in Cones]	9%
60.	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	9%

		[other than tooth powder]	
60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]	9%
61.	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	
61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]	9%
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	9%
62.	3404	Artificial waxes and prepared waxes	9%

62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations),excluding waxes of heading 3404	9%
63.	3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	9%
64.	3501	Casein, caseinates and other casein derivatives; casein glues	9%
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	9%
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including isolated soya protein	9%
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	9%
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	9%
70.	3507	Enzymes, prepared enzymes	9%
71.	3601	Propellant powders	9%
71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives	9%
72.	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	9%

72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	9%
73.	3605	Matches (other than handmade safety matches [3605 00 10])	9%
73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	9%
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)	9%
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		rolls, sensitised, unexposed	
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed	9%
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	9%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of soundtrack, for feature films	9%
79.	3707	Chemical preparations for photographic uses(other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	9%
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	9%
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animalblack	9%
82.	3803 00 00	Tall oil, whether or not refined	9%
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including	9%

		lignin sulphonates	
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	9%
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	9%
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	9%
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 78A of schedule -II]	9%
88.	3809	Finishing agents, dye carriers to acceleratethe dyeing or fixing of dyestuffs and other	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	9%
89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	9%
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber	9%
90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	9%
90B	3814	Organic composite solvents and thinners, not elsewhere specified or	9%

		included; prepared paint or varnish removers	
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	9%
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	9%
93.	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	9%
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]	9%
94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		bituminous minerals	
94B	3820	Anti-freezing preparations and prepared de-icing fluids	9%
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	9%
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols	9%
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	9%
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]	9%
99.	Omitted		

100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	9%
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	9%
102.	Omitted		
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	9%
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics	9%
104A	3918	Floor coverings of plastics, whether or not	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	9%
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	9%
107.	3921	Other plates, sheets, film, foil and strip, of plastics	9%
107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	9%
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	9%
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	9%
110.	3925	Builder's wares of plastics, not elsewhere specified	9%

111.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]	9%
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene- Non-conjugated diene rubber (EPDM)	9%
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip	9%
114.	4004	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	9%
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	9%
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread	9%
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	9%
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	9%
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber	9%
121.	4011	Rear Tractor tyres and rear tractor tyre tubes	9%
121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	9%
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms),	9%

		such as cervical caps]	
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	9%
123A	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	9%
123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	9%
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	9%
124.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]	
124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]	9%
124B	4205	Other articles of leather or of composition leather	9%
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	9%
125.	Omitted		
126.	Omitted		
127.	Omitted		
128.	Omitted		
129.	Omitted		
130.	Omitted		
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	9%
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the	9%

		addition of other materials) other than those of heading 4303	
132A	4303	Articles of apparel, clothing accessories and other articles of furskin	9%
133.	4304	Artificial fur and articles thereof	9%
134.	4403	Wood in the rough	9%
135.	4407	Wood sawn or chipped	9%
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]	9%
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [other than	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		bamboo flooring]	
137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	9%
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	9%
137C	4412	Plywood, veneered panels and similar laminated wood	9%
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes	9%
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects	9%
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes[other than bamboo wood building joinery]	9%
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	9%
138.	44 or any	Resin bonded bamboo mat board, with	9%

	Chapter	or without veneer in between	
139.	44 or any Chapter	Bamboo flooring tiles	9%
140.	Omitted		
141.	4501	Waste cork; crushed, granulated or ground cork	9%
142.	4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	9%
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	9%
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	9%
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface-	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		decorated or printed, in rolls or sheets	
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	9%
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	9%
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]	9%
149.	4812	Filter blocks, slabs and plates, of paper pulp	9%
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	9%
150A	4814	Wall paper and similar wall coverings; window transparencies of paper	9%

151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	9%
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]	9%
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres	9%
153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	9%
155.	4821	Paper or paperboard labels of all kinds, whether or not printed	9%
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	9%
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, kites, Paper mache articles]	9%
158.	Omitted		
159.	5402, 5404, 5406	All goods other than synthetic filament yarns	9%
160.	5403, 5405, 5406	All goods other than artificial filament yarns	9%
161.	5501, 5502	Synthetic or artificial filament tow	9%
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	9%

163.	5505	Waste of manmade fibres	9%
163A	5601 22 00	Cigarette Filter rods	9%
164.	Omitted		
165.	Omitted		
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	9%
167.	6402	Other footwear with outer soles and uppers of rubber or plastics	9%
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	9%
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
170.	6405	Other footwear	9%
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	9%
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt [other than textile caps]	9%
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	9%
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	9%
175.	6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	9%
176.	6506	Other headgear, whether or not lined or trimmed	9%
177.	6507	Head-bands, linings, covers, hat foundations,	9%

		hat frames, peaks and chinstraps, foreheadgear	
177A	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	9%
177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	9%
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	9%
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)	9%
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone] except the items covered in Sl. No. 123 in Schedule I	
177F	6803	Worked slate and articles of slate or of agglomerated slate	9%
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	9%
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise madeup	9%
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than hose of heading 6811 or 6812 or chapter 69	9%

180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	9%
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	9%
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	9%
181.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	9%
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	9%
182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials	9%
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	9%
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more flyash content]	9%
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	9%
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar	9%

		siliceous earths	
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	9%
184A	6904	Ceramic flooring blocks, support or filler tiles and the like	9%
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	9%
185.	6906	Ceramic pipes, conduits, guttering and pipe fittings	9%
185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	9%
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	9%
185D	6914	Other ceramic articles	9%
186.	Omitted		
187.	Omitted		
188.	Omitted		
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	9%
189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%

189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	9%
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass	9%
189F	7008	Multiple-walled insulating units of glass	9%
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors";	9%
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	9%
190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	9%
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		7018)	
191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	9%
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	9%
192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi- cellular or foam glass in blocks, panels, plates, shells or similar forms	9%
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	9%
194.	7018	Imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of	9%

		lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter	
195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	9%
195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	9%
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	9%
197.	7202	Ferro-alloys	9%
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	9%
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	9%
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	9%
202.	7207	Semi-finished products of iron or non-alloy steel	9%
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel	9%
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel	9%
205.	7216	Angles, shapes and sections of iron or non-alloy steel	9%
206.	7217	Wire of iron or non-alloy steel	9%
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	9%
208.	7219, 7220	All flat-rolled products of stainless steel	9%
209.	7221, 7222	All bars and rods, of stainless steel	9%
210.	7223	Wire of stainless steel	9%
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	9%
212.	7225, 7226	All flat-rolled products of other alloy steel	9%
213.	7227, 7228	All bars and rods of other alloy steel.	9%

214.	7229	Wire of other alloy steel	9%
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	9%
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails	9%
217.	7303	Tubes, pipes and hollow profiles, of cast iron	9%
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	9%
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel	9%
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		similarly closed), of iron or steel	
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	9%
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]	9%
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%

225.	7311	Containers for compressed or liquefied gas, of iron or steel	9%
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	9%
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	9%
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	9%
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315,82, 7315 89, 7315 90	9%
230.	7316	Anchors, grapnels and parts thereof, of iron or steel	9%
231.	7317	Nails, tacks, drawing pins, corrugatednails, staples (other than those of heading 8305) and similar articles, of iron or steel, whetheror	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		not with heads of other material, but excluding such articles with heads of copper	
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	9%
233.	7319	Knitting needles, bodkins, crochet hooks, embroidery stiletts and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	9%
234.	7320	Springs and leaves for springs, of iron and steel	9%
235.	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]	9%
235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically	9%

		heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	9%
236A	7323 94 10	Ghamella	9%
236B	7324	Sanitary ware and parts thereof, of iron and steel	9%
237.	7325	Other cast articles of iron or steel	9%
238.	7326	Other articles of iron or steel	9%
239.	7401	Copper mattes; cement copper (precipitated copper)	9%
240.	7402	Unrefined copper; copper anodes for electrolytic refining	9%
241.	7403	Refined copper and copper alloys, unwrought	9%
242.	7404	Copper waste and scrap	9%
243.	7405	Master alloys of copper	9%
244.	7406	Copper powders and flakes	9%
245.	7407	Copper bars, rods and profiles	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
246.	7408	Copper wire	9%
247.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	9%
248.	7410	Copper foils	9%
249.	7411	Copper tubes and pipes	9%
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
251.	7413	Stranded wires and cables	9%
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screwhooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	9%
252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]	9%
253.	7419	Other articles of copper [other than Brass Kerosene Pressure Stove]	9%
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	9%
255.	7502	Unwrought nickel	9%
256.	7503	Nickel waste and scrap	9%
257.	7504	Nickel powders and flakes	9%
258.	7505	Nickel bars, rods, profiles and wire	9%

259.	7506	Nickel plates, sheets, strip and foil	9%
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
261.	7508	Other articles of nickel	9%
262.	7601	Unwrought Aluminium	9%
263.	7602	Aluminium waste and scrap	9%
264.	7603	Aluminium powders and flakes	9%
265.	7604	Aluminium bars, rods and profiles	9%
266.	7605	Aluminium wire	9%
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	9%
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	9%
269.	7608	Aluminium tubes and pipes	9%
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
271.	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%
273.	7612	Aluminium casks, drums, cans, boxes, etc.	9%
274.	7613	Aluminium containers for compressed or liquefied gas	9%
275.	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	9%
275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	9%
276.	7616	Other articles of aluminium	9%
277.	7801	Unwrought lead	9%
278.	7802	Lead waste and scrap	9%
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes	9%
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)	9%

281.	7901	Unwrought zinc	9%
282.	7902	Zinc waste and scrap	9%
283.	7903	Zinc dust, powders and flakes	9%
284.	7904	Zinc bars, rods, profiles and wire	9%
285.	7905	Zinc plates, sheets, strip and foil	9%
286.	7907	Other articles of zinc including sanitary fixtures	9%
287.	8001	Unwrought tin	9%
288.	8002	Tin waste and scrap	9%
289.	8003	Tin bars, rods, profiles and wire	9%
290.	8007	Other articles of tin	9%
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap	9%
292.	8113	Cermets and articles thereof, including waste	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and scrap	
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	9%
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools	9%
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches butnot including tap wrenches); interchangeable spanner sockets, with or without handles	9%
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	9%
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	9%
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving),	9%

		including dies for drawing or extruding metal, and rock drilling or earth boring tools	
299.	8208	Knives and cutting blades, for machines or for mechanical appliances	9%
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	9%
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	9%
301A	8212	Razors and razor blades (including razor blade blanks in strips)	9%
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	9%
302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of basemetal; keys for any of the foregoing articles, of base metal	9%
303A	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	9%
303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	9%
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	9%
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal";	9%
304.	Omitted		

305.	8307	Flexible tubing of base metal, with or without fittings	9%
306.	8308	Clasps, frames with clasps, buckles, buckle- clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	9%
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bungcovers, seals and other packing accessories, of base metal	9%
307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		heading 9405	
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated basemetal powder, used for metal spraying	9%
308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding15HP	9%
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube- well turbine pumps, submersible pumps, axial flow and mixed flow verticalpumps	9%
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation	9%
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated waterboilers	9%
311.	8403	Central heating boilers other than those of heading 8402	9%

312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	9%
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	9%
314.	8406	Steam turbines and other vapour turbines	9%
315.	8410	Hydraulic turbines, water wheels, and regulators therefor	9%
316.	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]	9%
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]	9%
317A	8413	Concrete pumps [8413 40 00], other rotary	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		positive displacement pumps [8413 60]	
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	9%
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	9%
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	9%
319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	9%
320.	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for	9%

		domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]	
321.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]	9%
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	9%
323.	8422 20 00, 8422 30 00, 8422 40 00, 8422 90 [other than 8422 1100, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
324.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	9%
325.	8424	Mechanical appliances (whether or not hand- operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]	9%
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	9%
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	9%
327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	9%
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	9%

327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	9%
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	9%
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	9%
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	9%
330.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	9%
331.	8439	Machinery for making pulp of fibrous	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		cellulosic material or for making or finishing paper or paperboard	
332.	8440	Book-binding machinery, including book-sewing machines	9%
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	9%
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	9%
335.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	9%
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	9%

337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	9%
338.	8446	Weaving machines (looms)	9%
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	9%
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)	9%
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		including machinery for making felt hats; blocks for making hats	
341A	8450	Household or laundry-type washing machines, including machines which both wash and dry	9%
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	9%
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	9%
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	9%
345.	8455	Metal-rolling mills and rolls therefor	9%

346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	9%
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	9%
348.	8458	Lathes (including turning centres) for removing metal	9%
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	9%
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	9%
352.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	9%
353.	8463	Other machine-tools for working metal, or cermets, without removing material	9%
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	9%
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	9%

356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand	9%
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	9%
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances	9%
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	9%
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	
361.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]	9%
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	9%
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	9%

364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glassenvelopes; machines for manufacturing or hot working glass or glassware	9%
364A	8476	Automatic goods-vendingmachines (for example, postage stamps, cigarette, foodor beverage machines), including money changingmachines	9%
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or includedelsewhere in this Chapter	9%
365A	8478	Machinery for preparingor making up tobacco, not specified or includedelsewhere in this chapter	9%
366.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]	9%
367.	8480	Moulding boxes for metal foundry; mould	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	9%
369.	8482	Ball bearing, Roller Bearings	9%
369A	8483	Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws	9%
369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	9%
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	9%
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included	9%

		elsewhere in this chapter	
372.	8501	Electric motors and generators(excluding generating sets)	9%
373.	8502	Electric generating sets and rotary converters	9%
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	9%
375.	8504	Electrical transformers, static converters (for example, rectifiers) and inductors	9%
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	9%
376A	8506	Primary cells and primary batteries	9%
376AA	8507 60 00	Lithium-ion Batteries	9%
376AB	8508	Vacuum cleaners	9%
376AC	8509	Electro-mechanical domestic appliances, with	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		self-contained electric motor, other than vacuum cleaners of heading 8508 [otherthan wet grinder consisting of stone as a grinder]	
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	9%
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	9%
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	9%
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heattreatment of materials by induction or dielectric loss	9%
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot	9%

		spraying of metals or cermets	
378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	9%
379.	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]	9%
380.	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric soundamplifier set	
380A	8519	Sound recording or reproducing apparatus	9%
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	9%
381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	9%
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	9%
383.	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police andparamilitary	9%

		forces etc]	
383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	9%
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	9%
383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm	9%
384.	8528	Computer monitors not exceeding 20 inches, Set top Box for Television (TV)	9%
384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	9%
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	9%
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		burglar or fire alarms), other than those of heading 8512 or 8530	
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	9%
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	9%
387.	8534 00 00	Printed Circuits	9%
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	9%
388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts :connectors for optical fibres, optical fibre bundles or cables	9%

388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	9%
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	9%
390.	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra- violet or infra-red lamps; arc lamps [other than LED lamps]	9%
391.	8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	9%
392.	8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices; light-emitting diodes	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(LED); mounted piezo-electric crystals	
393.	8542	Electronic integrated circuits	9%
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	9%
395.	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	9%
396.	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	9%
397.	8546	Electrical insulators of any material	9%
397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	9%

398.	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	9%
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	9%
399A	8702	Buses for use in public transport which exclusively run on Bio-fuels	9%
400.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	
401.	8704	Refrigerated motor vehicles	9%
401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)	9%
402.	8708	Following parts of tractors namely: a. Rear Tractor wheelrim, b. tractor centrehousing, c. tractor housingtransmission, d. tractor support frontaxle	9%
402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railwaystation platforms; parts of the foregoing vehicles	9%
403.	8715	Baby carriages and parts thereof	9%

403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]	9%
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft	9%
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; partsthereof and accessories thereto and parts thereof	9%
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	9%
407.	8908 00 00	Vessels and other floating structures for breaking up	9%
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarisingmaterial; prisms, mirrors and other optical elements, of any material, unmounted,other	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		than such elements of glass not optically worked	
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]	9%
410.	Omitted		
411.	9004	Spectacles [other than corrective]; goggles including those for correcting vision	9%
411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	9%
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	9%
411C	9007	Cinematographic cameras and projectors, whether or not incorporating soundrecording or reproducing apparatus	9%
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	9%

411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	9%
411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection	9%
411G	9012	Microscopes other than optical microscopes; diffraction apparatus	9%
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	9%
411-I	9014	Direction finding compasses; other navigational instruments and appliances	9%
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		instruments and appliances, excluding compasses; rangefinders	
412.	9016	Balances of a sensitivity of 5 cg or better, with or without weights	9%
413.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter	9%
413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	9%
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	9%
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	9%

415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	9%
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	9%
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	9%
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	9%
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	9%
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter;profile projectors	9%
422.	9032	Automatic regulating or controlling instruments and apparatus	9%
423.	9033	Parts and accessories(not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter90	9%

423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	9%
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	9%
424.	9103	Clocks with watch movements, excluding clocks of heading 9104	9%
424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	9%
425.	9105	Other clocks	9%
425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	9%
425B	9107	Time switches with clock or watch movement or with synchronous motor	9%
425C	9108	Watch movements, complete and assembled	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
426.	9109	Clock movements, complete and assembled	9%
427.	9114	Other clock or watch parts	9%
428.	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets);incomplete watch or clock movements, assembled; rough watch or clock movements	9%
428A	9111	Watch cases and parts thereof	9%
429.	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	9%
429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof";	9%
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	9%
429C	9202	Other string musical instruments (for example, guitars, violins, harps)	9%
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	9%
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	9%

429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	9%
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	9%
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	9%
430.	9301	Military weapons other than revolvers, pistols	9%
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		line-throwing guns)	
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	9%
433.	9305	Parts and accessories of articles of headings 9301 to 9304	9%
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	9%
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9%
435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and partsthereof[otherthanseatsofakindused for aircraft]	9%
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	9%

437.	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	9%
438.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	9%
438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]	
439.	9406	Prefabricated buildings	9%
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	9%
440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and noveltyjokes	9%
441.	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]	9%
441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travellingmenageries]	9%
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except	9%

		gelatin of heading 3503) and articles of unhardened gelatin	
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks	9%
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, withor without handles]	9%
444.	9604 00 00	Hand sieves and hand riddles	9%
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	9%
446.	9607 20 00	Parts of slide fasteners	9%
447.	9608	Fountain pens, stylograph pens	9%
448.	9610 00 00	Boards, with writing or drawingsurface,	9%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		whether or not framed	
448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks”;	9%
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink- pads, whether or not inked, with or without boxes	9%
449A	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks	9%
449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	9%
449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	9%
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	9%
450.	9620 00 00	Monopods, bipods, tripods and similar articles	9%

451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of aspecified: (1) industrial plant, (2) irrigationproject, (3) powerproject, (4) miningproject, (5) project for the exploration for oil or otherminerals,and (6) such other projects as the Central	9%
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S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	
452.	9802	Laboratory chemicals	9%
452A	4011 70 00	Tyre for tractors	9%
452B	4013 90 49	Tube for tractor tyres	9%
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	9%
452D	8413 81 90	Hydraulic Pumps for Tractors	9%
452E	8708 10 10	Bumpers and parts thereof for tractors	9%
452F	8708 30 00	Brakes assembly and its parts thereof for tractors	9%
452G	8708 40 00	Gear boxes and parts thereof for tractors	9%
452H	8708 50 00	Transaxles and its parts thereof for tractors	9%
452 I	8708 70 00	Road wheels and parts and accessories thereof for tractors	9%

452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and partsthereof	9%
452K	8708 92 00	Silencer assembly for tractors and parts thereof	9%
452L	8708 93 00	Clutch assembly and its parts thereof for tractors	9%
452M	8708 94 00	Steering wheels and its parts thereof for tractor	9%
452N	8708 99 00	Hydraulic and its parts thereof for tractors	9%
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	9%
452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	9%
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	9%

Schedule IV – 14%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	1703	Molasses	14%
2.	Omitted		
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		
10.	2106 90 20	Pan masala	14%
11.	Omitted		
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	14%
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	14%
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	14%
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]	14%
16.	Omitted		
17.	Omitted		
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or	14%

		not coloured or in the form of clinkers	
19.	Omitted		
20.	Omitted		
21.	Omitted		
22.	Omitted		
23.	Omitted		
24.	Omitted		
25.	Omitted		
26.	Omitted		
27.	Omitted		
28.	Omitted		
29.	Omitted		
30.	Omitted		
31.	Omitted		
32.	Omitted		
33.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
34.	Omitted		
35.	Omitted		
36.	Omitted		
37.	Omitted		
38.	Omitted		
39.	Omitted		
40.	Omitted		
41.	Omitted		
42.	Omitted		
43.	Omitted		
44.	Omitted		
45.	Omitted		
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft]	14%
47.	4012	Retreaded or used tyres and flaps	14%
48.	Omitted		
49.	Omitted		
50.	Omitted		
51.	Omitted		
52.	Omitted		
53.	Omitted		
54.	Omitted		
55.	Omitted		
56.	Omitted		
57.	Omitted		
58.	Omitted		
59.	Omitted		
60.	Omitted		

61.	Omitted
62.	Omitted
63.	Omitted
64.	Omitted
65.	Omitted
66.	Omitted
67.	Omitted
68.	Omitted
69.	Omitted
70.	Omitted
71.	Omitted
72.	Omitted
73.	Omitted
74.	Omitted

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
75.	Omitted		
76.	Omitted		
77.	Omitted		
78.	Omitted		
79.	Omitted		
80.	Omitted		
81.	Omitted		
82.	Omitted		
83.	Omitted		
84.	Omitted		
85.	Omitted		
86.	Omitted		
87.	Omitted		
88.	Omitted		
89.	Omitted		
90.	Omitted		
91.	Omitted		
92.	Omitted		
93.	Omitted		
94.	Omitted		
95.	Omitted		
96.	Omitted		
97.	Omitted		
98.	Omitted		
99.	Omitted		
100.	Omitted		
101.	Omitted		
102.	Omitted		
103.	Omitted		
104.	Omitted		
105.	Omitted		
106.	Omitted		

107.	Omitted		
108.	Omitted		
109.	Omitted		
110.	Omitted		
111.	Omitted		
112.	Omitted		
113.	Omitted		
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	14%
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	14%
116.	8409	Parts suitable for use solely or principally with	14%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		the engines of heading 8407 or 8408	
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumpsforinternalcombustionpistonengines [8413 30]	14%
118.	Omitted		
119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	14%
120.	Omitted		
121.	Omitted		
122.	8422	Dish washing machines, household [842211 00] and other [8422 19 00]	14%
123.	Omitted		
124.	Omitted		
125.	Omitted		
126.	Omitted		
127.	Omitted		
128.	Omitted		
129.	Omitted		
130.	Omitted		
131.	Omitted		
132.	Omitted		
133.	Omitted		
134.	Omitted		

135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	14%
136.	Omitted		
137.	Omitted		
138.	Omitted		
139.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery	14%
140.	Omitted		
141.	Omitted		
142.	Omitted		
143.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-	14%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outsof a kind used in conjunction with such engines	
144.	Omitted		
145.	Omitted		
146.	Omitted		
147.	Omitted		
148.	Omitted		
149.	Omitted		
150.	Omitted		
151.	8525	Digital cameras and video camera recorders [other than CCTV]	14%
152.	Omitted		
153.	Omitted		
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors notexceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68cm]	14%
155.	Omitted		

156.	Omitted		
157.	Omitted		
158.	Omitted		
159.	Omitted		
160.	Omitted		
161.	Omitted		
162.	Omitted		
163.	Omitted		
163A.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	14%
164.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	14%
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]	14%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	14%
167.	Omitted		
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	14%
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	14%
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	14%
171.	Omitted		
172.	Omitted		
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	14%
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713	14%
175.	Omitted		
176.	8802	Aircrafts for personal use	14%
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	14%
178.	Omitted		
179.	Omitted		
180.	Omitted		
181.	Omitted		
182.	Omitted		

183.	Omitted
184.	Omitted
185.	Omitted
186.	Omitted
187.	Omitted
188.	Omitted
189.	Omitted
190.	Omitted
191.	Omitted
192.	Omitted
193.	Omitted
194.	Omitted
195.	Omitted
196.	Omitted
197.	Omitted
198.	Omitted
199.	Omitted
200.	Omitted
201.	Omitted

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
202.	Omitted		
203.	Omitted		
204.	Omitted		
205.	Omitted		
206.	Omitted		
207.	Omitted		
208.	Omitted		
209.	Omitted		
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	14%
211.	Omitted		
212.	Omitted		
213.	Omitted		
214.	Omitted		
215.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others[other than board games of 9504 90 90]	14%
216.	Omitted		
217.	Omitted		
218.	Omitted		
219.	Omitted		
220.	Omitted		
221.	Omitted		
222.	Omitted		
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	14%
224.	Omitted		
225.	Omitted		

226.	Omitted		
227.	9804	All dutiable articles intended for personal use	14%
228.	Any chapter	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of</p>	14%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		rule 2 of the Lotteries (Regulation) Rules, 2010	
229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race Club	14%

Schedule V -1.5%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	1.5%
2.	Omitted		
3.	7103	Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi- precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	1.5%
4.	7104	Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily	1.5%

		strung for convenience of transport]	
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones	1.5%
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	1.5%
7.	7107	Base metals clad with silver, not furtherworked than semi-manufactured	1.5%
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	1.5%
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	1.5%
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	1.5%
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	1.5%
12.	7112	Wasteandscrapofpreciousmetalorofmetal cladwithpreciousmetal;otherwasteandscrap	1.5%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	
		containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious Metal	1.5%
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	1.5%
15.	7115	Other articles of precious metal or of metal clad with precious metal	1.5%
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	1.5%
17.	7117	Imitation jewellery [other than bangles of lac/shellac]	1.5%
18.	7118	Coin	1.5%

Schedule VI – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariffitem	Description of Goods	CGST Rate
(1)	(2)	(3)	

1.	7102	All goods	0.125%
2.	7103	Semi-precious stones, unworked or simply sawn or roughly shaped	0.125%
2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)	0.125%
3.	7104	Synthetic or reconstructed semi- precious stones, unworked or simply sawn or roughly Shaped	0.125%
4	7104	Synthetic or reconstructed precious stones	0.125%

Explanation. – For the purposes of this notification, -

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which

is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,-

(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de- registered;

(B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

1. This notification shall come into force with effect from the 1st day of July, 2017.

Notification No. 11/2017-Central tax
(Supply of Services)

Sl No	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		

3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	
		(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	
		(iii) construction services other than (i) and (ii) above.	9	
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and		

		Electricity Distribution Services		
5	Heading9961	<p>Services in wholesale trade.</p> <p><i>Explanation</i>-This service does not include sale or purchase of goods butincludes:</p> <ul style="list-style-type: none"> - Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee orcommission’ - Services of electronic whole sale agents andbrokers, - Services of whole sale auctioninghouses. 	9	-
6	Heading9962	<p>Services in retail trade.</p> <p><i>Explanation</i>- This service does not include sale or purchase of goods</p>	9	-
7	Heading 9963 (Accommodation, food and beverage services)	<p>(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air- conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for humanconsumption.</p>	6	-

	<p>(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	6	-
	<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or</p>	9	-

		permit or by whatever name called to serve alcoholic liquor for human consumption.		
		(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	9	
		(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	

	<p>(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day orequivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the publishedcharges for such unit.</p>	9	-
	<p>(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function)together with renting of such premises.</p>	9	-
	<p>(viii) Accommodation in hotels including five</p>	14	-

		<p>star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.</i>-“declared tariff ” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>		
		(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-
8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service

	<p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p>	2.5	<p>Provided that credit of input tax charged on goods or services used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no (iv)]</p>
	<p>(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.</p>	2.5	<p>Provided that at credit of input tax charged on goods used in supplying</p>

				the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above.	9	-

<p>9</p>	<p>Heading 9965 (Goods transport services)</p>	<p>(i) Transport of goods by rail (other than services specified at item no. (iv)).</p>	<p>2.5</p>	<p>Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service</p>
		<p>(ii) Transport of goods in a vessel.</p>	<p>2.5</p>	<p>Provided that credit of input tax charged on goods (other than on ships vessels including bulk carriers and tankers) used in supplying the service has not</p>

				been taken [Please refer to <i>Explanation</i> no (iv)]
		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	9	-
10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(ii) Rental services of transport vehicles with or without operators, other than	9	-

		(i)above.		
11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]
		(ii) Supporting services in transport other than (i) above.	9	-
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15	Heading 9971 (Financial and	(i) Services provided by a foreman of a chit fund in relation to chit.	6	Provided that credit of input tax

	<p>related services)</p>	<p><i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).</p>		<p>charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]</p>
		<p>(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.</p>	<p>Same rate of central tax as on supply of like goods involving transfer of title in goods</p>	

		<p>(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.</p>	<p>Same rate of central tax as on supply of like goods involving transfer of title in goods</p>	
		<p>(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published timetable or with</p>	<p>2.5</p>	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)]</p>

		flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.		
		(v) Financial and related services other than (i), (ii), (iii), and (iv) above.	9	-
16	Heading 9972	Real estate services.	9	-
17	Heading 9973 (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods	-

			involving transfer of title in goods	
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	
		(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) "operator" means a person, organisation	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no.

		<p>or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>		(iv)]
		(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983	(i) Selling of space for advertisement in	2.5	-

	(Other professional, technical and business services)	print media. (ii) Other professional, technical and business services other than (i) above.	9	-
22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-
23	Heading 9985 (Support services)	(i) Supply of tour operators services. <i>Explanation.</i> - "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	1. Provided that credit or input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no (iv)] 2. The bill issued for supply of this

				service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
		(ii) Support services other than (i) above	9	-

24	Heading 9986	<p>(i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean</p> <p style="text-align: center;">-</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agromachinery or vacant land with or without a structure incidental to its use;</p>	Nil	
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		<p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>		
		(ii) Support services to mining, electricity, gas and water distribution.	9	-
25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-

26	Heading 9988 (Manufacturing services on physical inputs (goods owned by others))	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textile yarns (other than of man-made fibres) and textile fabrics; (c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). <i>Explanation.-</i> “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by	2.5	
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		<p>this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>		
		(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	9	-
27	Heading9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	9	-
28	Section 9	Community, Social and Personal Services and other miscellaneous services		
29	Heading9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	Heading9992	Education services.	9	-
31	Heading9993	Human health and social care services.	9	-
32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection	9	-

		services.		
33	Heading 9995	Services of membership organisations.	9	-
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama.	9	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	-
		(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting events such as Indian Premier League and the like.	14	-
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v)	9	-

		above.		
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation.– For the purposes of paragraph 2, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case maybe.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. **Explanation.**- For the purposes of this notification,-

- (i) Goods includes capital goods.

(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provision of sub-section

(2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) “information technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or

producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

This notification shall come into force with effect from 1st day of July, 2017

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**Notification No.4/2017-Central Tax
(Supply of Goods)**

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.</i> - For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the

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				provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998)
6.	Any Chapter	Used vehicles, Seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

Explanation. –

1. In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
2. The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Notification No. 13/2017-Central tax

(Supply of Services)

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to-	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the

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<p>(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or any casual taxable person.</p>	<p>Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or any casual taxable person; or any casual taxable person located in the taxable territory.</p>
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2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and	Central Government, State Government, Union territory or local	Any business entity located in the taxable territory.

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	agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.		
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.



9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music (b) company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.
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Notification No. 17/2017-Central Tax

(i) services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.

This service was also notified with effect from 1st July 2017 through notification CGST-R-17-2017 dated 28th June 2017: -



(iii) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.”.

Explanation. - For the purposes of this notification, -

(a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) “maxi cab”, “motor cab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

CIRCULAR

Circular No.	Classification	Subject
137/07/2020-GST	REFUND	Clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
136/06/2020-GST	Others	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19)
135/05/2020-GST	REFUND	Clarification on refund related issues – Reg
133/03/2020-GST	ITC	Clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization
134/04/2020-GST	Others	Clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016



132/02/2020-GST	Appellate Tribunal	Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal
131/01/2020-GST	Export	Standard Operating Procedure (SOP) to be followed by exporters
130/49/2019-GST	ITC	RCM on renting of motor vehicles
129/48/2019-GST	Returns	Standard Operating Procedure to be followed in case of non-filers of returns - reg.
127/46/2019 - GST	Others	Circular for to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.
126/45/2019- GST	Job Work	Classification defining service in Job Work under heading 9988.
124/43/2019 - GST	Others	Clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019.
125/44/2019 - GST	Refund	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
123/42/2019-GST	ITC	Clarify restrictions in availment of input tax credit
122/41/2019-GST	Others	Generation of DIN issued by officers of the Central Board of Indirect Taxes and Customs.
113/32/2019-GST	Classification	Clarification regarding GST rates & classification (goods) Circular-reg.
114/33/2019-GST	Others	Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both.
115/34/2019-GST	Levy	Clarification on issue of GST on Airport levies.
116/35/2019-GST	Levy	Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.



117/36/2019-GST	Exemption	Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.
118/37/2019-GST	Classification	Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.
119/38/2019-GST	Others	Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.
120/39/2019-GST	Others	Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).
121/40/2019-GST	Others	Clarification related to supply of grant of alcoholic liquor license.
110/29/2019-GST	Refund	Clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
111/30/2019-GST	Refund	Clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.
112/31/2019-GST	Others	Withdraw Circular No. 105/24/2019-GST dated 28.06.2019.
109/28/2019- GST	Others	Clarification issue on monthly subscription Fees/contribution charged by Residential welfare association.
107/26/2019-GST	Others	Carify various doubts related to supply of Information Technology enabled Service (ITeS services)
108/27/2019-GST	Others	Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export



		promotion
102/21/2019-GST	Others	Clarification regarding interest or late fee or penalty for delayed payment of any consideration for any supply
103/22/2019-GST	Others	Clarification regarding determination of place of supply in certain cases
104/23/2019-GST	Refund	Refund applications in FORM GST RFD-01A
105/24/2019-GST	Others	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST
94/2019 -GST	Refund	Circular No. 94/13/2019-GST clarify certain refund related issues under GST.
95/14/2019 -GST	Others	Circular to clarify verification for grant of new registration.
93/2019 - GST	Others	Circular No. 93/2019-GST dated 12.09.2018 was issued clarifying that nature of supply of Priority Sector Lending Certificates (PSLC)
92/11/2019-GST	Others	Circular No. 92/11/2019-GST dated 7th March 2018 providing Clarification on various doubts related to treatment of sales promotion schemes under GST
89/08/2019-GST	Others	Clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.
90/09/2019-GST	Others	Clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.
91/10/2019-GST	Others	Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded



		warehouse
88/07/2019-GST	Others	Changes in Circular issued under CGST Act, 2017
83/02/2019- GST	Exemption	GST Exemption on Asian Development Bank and International Finance Corporation
84/03/2019-GST	Classification	Circular on issue of classification of services of printing of pictures.
85/04/2019- GST	Rates	Circular on GST rate applicable on supply of food beverage services by educational institution
86/05/2019- GST	Others	GST on services of Business Facilitator or Business Correspondent to a banking company
87/06/2019-GST	ITC	Circular on Clarification regarding transitional credit of ServiceTax.
75/49/2018-GST	Others	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture.
76/49/2018-GST	Others	Clarification on certain issues : sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; appli
77/49/2018-GST	Levy	Denial of composition option by tax authorities and effective date thereof
78/49/2018-GST	Export	Circular on Export of Services
79/49/2018-GST	Refund	Circular on issues related to refund



80/49/2018-GST	Rates	Circular on clarification regarding GST rates and classification.
81/49/2018-GST	Rates	Circular on GST rates on sprinklers and drip irrigation system.
69/43/2018-GST	Others	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
70/44/2018 -GST	Refund	Clarification on certain issues related to refund
71/45/2018-GST	Others	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor.
72/46/2018-GST	Others	Circular to clarify the procedure in respect of return of time expired drugs or medicines
68/42/2018-GST	Others	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017



67/41/2018-DOR	Others	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018 DOR dated 14.09.2018
66/40/2018-GST	Levy	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
65/39/2018-DOR	Others	Guidelines for Deductions and Deposits of TDS by the DDO under GST
64/38/2018-GST	E-Way Bill	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST
63/37/2018-GST	Refund	Clarification regarding processing of refund claims filed by UIN entitles
62/36/2018-GST	Others	Levy of GST on Priority Sector Lending Certificate-reg.



61/35/2018-GST	E-Way Bill	E-way bill in case of storing of goods in godown of transporter.
60/34/2018-GST	Refund	Processing of refund applications filed by Canteen Stores Department (CSD).
59/33/2018-GST	Refund	Clarification on refund related issues.
58/32/2018-GST	ITC	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.
57/31/2018-GST	Others	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act
56/30/2018-GST	Refund	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
55/29/2018-GST	Levy	Taxability of services provided by Industrial Training Institutes (ITI) .
54/28/2018-GST	Rates	Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.
53/27/2018-GST	Levy	Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases



		retained for the manufacture of petrochemical and chemical products
52/26/2018-GST	Rates	Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.
46/20/2018-GST	Others	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips
34/8/2018-TRU	Others	Clarification regarding GST in respect of certain services.
51/25/2018-GST	Levy	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)
50/24/2018-GST	Levy	Withdrawal of Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018–Central Tax dated 31.03.2018 – reg.
49/23/2018	E-Way Bill	Amend Circular No. 41/15/2018 Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
48/22/2018-GST	Refund	Clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers of textiles even if fabric is covered under notification no. 5/2017 dated 28/06/2017



47/21/2018-GST	Others	Clarifications of certain issues under GST
45/19/2018-GST	Refund	Clarifications on refund related issues
3/1/2018-IGST	Others	Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse
44/18/2018-CGST	Levy	Issues related to taxability of tenancy rights under GST
9/9/2017-GST	Proper Officer	Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner
43/17/2018-GST	Refund	clarifying the issues arising in refund applications for UIN agencies
42/16/2018-GST	ITC	Clarification regarding procedure for recovery of arrears under the existing law



		and reversal of inadmissible input tax credit
41/15/2018-GST	E-Way Bill	Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
31/05/2018-GST	Proper Officer	Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.
40/14/2018-GST	Export	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports
39/2018	Others	Setting up of an IT Grievance Redressal Mechanism
38/12/2018	Job Work	Clarification on issues related to Job Work
23/23/2017-GST	Books and Accounts	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.



37/11/2018-GST	Export	Clarifications on exports related refund issues
36/10/2018-GST	Refund	Processing of refund applications for UIN entities
35/9/2018-GST	Levy	Joint Ventures-taxable services provided by the members of the Joint Venture (JV to the JV and vice versa and inter se between the members of the JV
33/07/2018-GST	ITC	Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases
32/06/2018-GST	Levy	Clarification regarding GST in respect of certain services
30/4/2018-GST	Levy	Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86
29/3/2018-GST	Levy	Clarification regarding GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol
28/02/2018-GST	Levy	GST on College Hostel Mess Fees



27/01/2018-GST	Levy	GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
26/26/2017-GST	Due Date	Filing of Returns under GST
25/25/2017-GST	Advance Ruling	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling
24/24/2017-GST	Refund	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger
22/22/2017-GST	Levy	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries
21/21/2017-GST	Spare Parts	Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels like cranes
20/20/2017-IGST	Rates	Issue related to classification and GST rate on Terracotta idols
19/19/2017-GST	Levy	Clarification on taxability of custom milling of paddy by Rice millers for Civil Supplies Corporation
18/18/2017-GST	Export	Clarification on refund of unutilized input tax credit of GST paid on inputs in respect of exporters of Fabrics to manufacturer
17/17/2017-GST	Export	Manual Filing of Refund claims in respect of Zero rated supplies



16/16/2017-GST	Levy	Applicability of GST and availability of ITC in respect of certain services
15/15/2017-GST	Proper Officer	Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively – reg.
14/14 /2017-GST	Deemed Export	Procedure regarding procurement of supplies of goods from DTA by EOU/EHTP/ STP/BTP Units under deemed export benefit under section 147 of CGST Act
13/13/2017-GST	Deemed Export	Clarification on Unstitched Salwar Suits
12/12/2017-GST	Levy	Clarification regarding applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]
11/11/2017-GST	Levy	Clarification on taxability of printing contracts
10/10/2017- GST	Goods on approval basis	Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis –Reg.



8/8/2017-GST	Export	Issue related to furnishing of Bond or LUT for Export
2/1/2017-IGST	Others	Clarification on supply of satellite launch services by ANTRIX Corporation Ltd
7/7/2017-GST	Others	System based reconciliation of Information furnished in form GSTR-1 and 2 with GSTR-3B
06/06/2017-CGST	Rates	CGST dated 27.08.2017 is issued to clarify classification and GST rate on lottery
5/5/2017-GST	Export	Circular on Bond/LUT in case of exports without payment of integrated tax
1/1/20173	Applicability	Clarification regarding applicability of section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports
4/4/2017-GST	Export	Issues related to Bond/Letter of Undertaking for exports without payment of integrated tax
1/1/2017-IGST	Others	Clarification on Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance- regarding
3/3/2017-GST	Proper Officer	Proper Officer-Relating to provision other than Registration under CGST Act
2/2/2017-GST	Export	Furnishing of Bond or LUT for Export manually in RFD-11 to JDC or JAC



1/1/2017-GST	Proper Officer	Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder
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