

A PREVIEW

The Complete

GST LAW REFERENCER

Puneet Agrawal, Advocate | Vipin Aggarwal, FCA

Volume - I

Contains:

- **CGST Act, IGST Act, UTGST Act & GST (Compensation to States) Act alongwith CGST Rules, IGST Rules & GST Compensation Cess Rules**
- **Relevant Notifications, Rules, Forms, Circulars and Orders (with brief description) cross-referenced with each section**
- **Text of relevant provisions of Allied Acts, Words not defined in GST Acts but defined in Rules/Notifications**
- **Constitution (101st) Amendment Act, 2016**
- **Reverse Charge Notifications**

Volume - II

Fourth Edition (Amended upto 31.05.2020)

Contains:

- **All Notifications (except Rate Notifications) as issued and also as amended upto 31.05.2020 (summarized with brief description)**
- **All Circulars and Orders (summarized with brief description and reference of relevant sections/rules)**

**Foreword by Sh. V. Lakshmi Kumaran
Eminent Jurist**



EXCERPTS FROM REVIEWS OF THE BOOK BY EMINENT PROFESSIONALS

"It is indeed a monumental work and will be extremely useful to all practitioners who have to deal with the complex provisions of GST."

Sh. Arvind P. Datar
Senior Advocate, Supreme Court of India

"The authors of this book need to be richly complimented for expending considerable effort and application of mind to succinctly elucidate the various GST acts, rules, notifications, forms, circulars and orders, so that the reader can not only easily grasp the correlation between them but also effortlessly and deftly apply the same in his or her quotidian tasks and applications."

Rakesh Kumar Khanna
Senior Advocate
Ex-President, Supreme Court Bar Association

"Even though there are multiple publications available on GST law, the present book in two volumes is perhaps the only publication which has taken the trouble of putting at one place the relevant section, the corresponding rule, forms, notifications, circulars and orders. This saves a lot of time and effort for professionals as well as for the industry. This book therefore addresses a long standing demand of users to have the relevant statute with all the necessary notifications at one place."

Sh. Kavin Gulati
Senior Advocate

"The contents of the book are extremely relevant and helpful to all the professionals including lawyers."

Sh. Balbir Singh
Senior Advocate

"This book contains Cross-referencing of relevant Notifications, Rules, Forms, Circulars and Orders (with description) with each section, and vice-versa. This unique feature will help the readers to know the relevant related provisions at one place instead of going through the whole lot of rules, notifications, circulars and orders. It also contains many other unique features."

Sh. Manoj Nahata, Chartered Accountant
Executive Member, Tax Bar Association, Guwahati (Assam)

"I want to congratulate the authors for bringing out a mammoth and structured work in the form of "Complete GST Law" in 2 volumes. The book provides a one stop reference wherein all contextual publications on a subject matter under GST are cross referenced."

CA Sumit Bansal,
Insolvency Professional
General Secretary, Mahanagar Tax Bar Association, Ghaziabad

"This is a superb book and is one of its kind! Highly recommended for the professionals and industry. Each Notification contains a table of amending notifications with gist of amendment(s), which I found very unique"

CA Anil Kumar Goel,
Ex-Independent Director, Rites Limited

The Complete
GST LAW
REFERENCER

First Edition	October, 2018
Second Edition	December, 2018
Third Edition	May, 2019
Fourth Edition	June, 2020

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GST LAW
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Contains:

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31.05.2020 (summarized with brief description)

All Circulars and Orders (summarized with brief description and reference of
relevant sections/rules)

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Other book by the same authors: **"GST Easy Search - Complete Guide to Goods and Services Tax"**

For **feedback** mail to vipagrawal2004@gmail.com

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*Develop the right attitude towards your job and even the most
mundane work becomes a source of joy*

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Note: No UTGST Orders (Removal of Difficulties) issued in 2020

Foreword to the Fourth Edition

I had the privilege of reviewing the “GST LAW REFERENCER” Fourth Edition, by Puneet Agrawal and Vipin Aggarwal.

The main highlight of the fourth edition is the cross-reference to various Notifications and the amendments thereto made in the GST law during the last three and half years.

Another highlight of this edition is various Trade Notices and Public Notices issued by the Central and State Governments giving cross-reference to each other. Of late, we have also seen amendments to Trade Notices; they also have been adequately captured.

This Referencer will be of great help for the practitioners to know when the amendments were made to these Notifications and how to apply them prospectively, retrospectively, and retroactively depending upon the situations.

As a whole, I would say that the “GST LAW REFERENCER” Fourth Edition, is a valuable tool in the hands of practitioners who want to advise their clients professionally. It will also be of great advantage for the end-users to comply with the law better.

I wish them “Best of Luck”.

V. Lakshmikumaran
Managing Partner

Date: 12th Jun., 2020

Lakshmikumaran
& Sridharan

Preface to the Fourth Edition

It gives us immense pleasure to present the 4th edition of “*The Complete GST Law Referencer*”.

The dawn of 1st July 2017 witnessed the extensive indirect tax reform in the history of India. Since 1st July 2017 there have been innumerable changes in GST law via notifications, circulars and orders which are extremely difficult to track and arrange. This new edition effectively captures these changes in a manner that the reader gets a complete view of the law along with its legislative evolution in one place.

In an attempt to consolidate, arrange and present the law in an organized manner, the idea of the current book was conceived. The first three editions of the book titled “*The Complete GST Law Referencer*”, received an overwhelming response from its readers and users. Apart from the praises and compliments, we also received invaluable feedback that helped us understand the issues faced by readers and users in correlating, interpreting and comprehending the complex GST Law.

Based on the feedback and our own experience of the earlier three editions we not only made the book more comprehensive but also added various new features to make the current edition more extensive, useful and reader-friendly, while retaining the original scheme of the book. Given below is a brief summary of the highlights of this new edition.

The current edition contains:

- full text of all Central Acts (CGST, IGST, UTGST, and GST Compensation to States) and all CGST, IGST and GST Compensation Cess Rules, Summary of all GST FORMS, all Circulars and Orders related to GST.
- cross-referencing of relevant Notifications, Rules, Forms, Circulars and Orders (with brief description) with each section, and vice-versa which helps the readers to know the relevant related provisions at one place instead of going through the whole lot of rules, notifications, circulars and orders.
- additional tables called “Quick Reference Tables” are provided before the text of each Act and each Rules containing corresponding rule to each section, and vice versa.
- Statements of Objects and Reasons, Financial Memorandum, etc. presented in the Parliament at the time of introduction of respective GST Bills in 2017, and also of the Amendment Bills introduced in 2018.
- all notifications (except rate notifications) as originally issued, and also the notifications as amended, from time to time. Amendment, if any, in each notification is presented in the form of a table above that notification along with brief gist of the amendment. This feature helps the reader to know the amendment in a single glance.
- Reverse charge notifications have been provided separately in Vol - I [Part 1 Section 13].
- ‘Quick Reference Tables’ relating to Notifications (Part-2), and Circulars and Orders (Part-3 & Part-4), containing brief description of each Notification/Circular/Order which

will help the reader to easily locate the relevant Notification/Circular/Order, without the need to go through the entire text of each Notification/Circular/Order.

- another unique feature has been added in the book. Each Circular also contains a table showing the Later Circulars referring/amending/rescinding that circular.
- text of “provisions of other Acts referred to in GST Acts/ Rules” (referred to as **Allied Acts** in this book), are provided in the book in alphabetical manner. Additionally, provisions of other Acts relevant in GST Acts/ Rules (even though not referred in the GST Acts/ Rules) are also provided. This will help the reader to have access to the text of Allied Laws readily without referring to any other book.
- several words that are not defined in the GST Acts, are defined in the GST Rules/ Notifications. While so defining, the GST Rules/ Notifications many times have referred to other laws. All such words are alphabetically arranged, alongwith the text of the referred/ allied law and provided at a single place for ease of reference.
- Constitution (101st) Amendment Act, 2016

We convey our gratitude to CS K. K. Agrawal & Advocate Deepak Anand for their continuous co-operation and support from time to time. We also express our gratitude to CA Shuchi Agrawal for her support in bringing out the present edition. We also express our special thanks to Team ALA Legal for supporting us in completing this book for the benefit of professionals, business and society at large.

Such a mammoth task would not have been possible to undertake and complete without the support of our families, friends and colleagues, we thank them from the core of our heart for providing us encouragement to do this compilation.

We earnestly request the readers of this edition to write us at vipagrawal2004@gmail.com with their suggestions and comments to make the future editions even more useful, effective and user friendly.

5th June 2020
New Delhi

Puneet Agrawal
Vipan Aggarwal

About the Authors

Puneet Agrawal has 15+ years of experience in providing tax and legal services, and is the founding partner of ALA Legal, a firm specializing in indirect tax litigation and advisory services.

He possesses extensive knowledge and strong command on the subject. Puneet has successfully handled and represented varied matters on indirect taxes (including GST, VAT, Service tax, Customs, Excise and other indirect taxes) and direct taxes. He has also represented highly contested corporate and insolvency and bankruptcy matters. Puneet has worked for multiple industry segments including Indian and foreign multinationals, PSUs and Fortune 500 companies.

Briefed by various professionals for arguing their matters in the High Court, Puneet is the go-to counsel especially for arguing tax and constitutional matters in High Courts of various states across India.

Puneet has been privileged to represent one of the biggest Bar of Asia, *Sales Tax Bar Association (STBA)*, before the Delhi High Court on GSTN glitches, pursuant to which several changes have been made by the Government as per directions issued by the Court from time to time.

He has also represented “Bhartiya Vitta Salahkar Samiti (BVSS)”, a highly acclaimed think tank of finance and accounting professionals, before the Delhi High Court, and has strived to contribute towards development of a more robust GST tribunal system in India.

Puneet has delivered 500+ lectures/ talks on various subjects inter alia including GST, Service tax, VAT, central excise, Customs, Benami Laws, IBC etc. in various Chambers of Commerce & Industry, various forums of the Institute of Chartered Accountants of India (ICAI), various Bar associations, etc. He is a faculty in the ICAI.

Puneet is the editor of Vitta Patrika” – periodic newsletter published by BVSS, and also the editor of a blog (www.gstlawindia.in) which provides updates on GST law.

Puneet is the member of Supreme Court Bar Association, Delhi High Court Bar Association, Sales Tax Bar Association, ITAT Bar Association and the ICAI

Puneet can be reached on his email: puneet@alalegal.in

Vipin Aggarwal is a Fellow member of The Institute of Chartered Accountants of India. He is engaged in providing professional services in the field of Indirect Taxes, Direct Taxes, International Taxation, Finance & IT Related services, Auditing, and Consultancy for more than 35 years.

Vipin has contributed extensively in the field of Indirect Taxation in lectures, discussions, write-ups, etc. He was earlier appointed as a member of VAT committee of NIRC, ICAI and content provided by the committee was published as North India State wise consolidated VAT Book. Vipin was convener and deputy convener of East Delhi CA CPE Study Circle of NIRC, ICAI. Presently He is General Secretary, Bhartiya Vitta Salahkar Samiti, New Delhi. He has also authored an e-book on GST for Professionals.

Vipin can be reached on his email: vipagrawal2004@gmail.com

Testimonials

Reviews of the book

“I have just received Volume 1 and 2 of the GST Law Referencer. It is indeed a monumental work and will be extremely useful to all practitioners who have to deal with the complex provisions of GST. I must also complement Oakbridge Publishers for the excellent production and for the get up of the book. I am sure that the present third edition will be followed by several more. Wishing both of you all success in your endeavours.”

Sh. Arvind P. Datar
Senior Advocate, Supreme Court of India

“This one-tax regime, as introduced by the legislature, is highly complicated, technical and time consuming to understand. The authors of this book need to be richly complimented for expending considerable effort and application of mind to succinctly elucidate the various GST acts, rules, notifications, forms, circulars and orders, so that the reader can not only easily grasp the correlation between them but also effortlessly and deftly apply the same in his or her quotidian tasks and applications. The impediment faced by the general public in trying to discern the complicated and often circuitous language in which these laws are articulated in has been painstakingly resolved herein by breaking the various legal provisions into bite-sized digests, which render a simple and workable understanding thereof.

To sum up, I must say that this book will be extremely helpful and instructive for readers to easily understand and comply with the extant GST laws in India.”

Rakesh Kumar Khanna
Senior Advocate
Ex-President, Supreme Court Bar Association

“Even though there are multiple publications available on GST law, the present book in two volumes is perhaps the only publication which has taken the trouble of putting at one place the relevant section, the corresponding rule, forms, notifications, circulars and orders. This saves a lot of time and effort for professionals as well as for the industry. This book therefore addresses a long standing demand of users to have the relevant statute with all the necessary notifications at one place.”

Sh. Kavin Gulati
Senior Advocate

“Please let me congratulate you for making a wonderful effort in publishing the Third Edition of Complete GST Law Referencer. The contents of the book are extremely relevant and helpful to all the professionals including lawyers. I wish you a very successful and progressive future ahead. Hope to see many more editions of this book and many other.”

Sh. Balbir Singh
Senior Advocate

“This book contains Cross-referencing of relevant Notifications, Rules, Forms, Circulars and Orders (with description) with each section, and vice-versa. This unique feature will help the readers to know the relevant related provisions at one place instead of going through the whole lot of rules, notifications, circulars and orders. It also contains many other unique features.”

Sh. Manoj Nahata, Chartered Accountant
Executive Member, Tax Bar Association, Guwahati (Assam)

“I find the book to be comprehensive compilation of the GST Act along with all the Rules, Notifications and Circulars. The GST is a highly delegated legislation, therefore most changes come by means of Notifications. Also GST being a new experiment in a large and varied country like India, frequent clarifications and procedures by means of Circulars, Order etc. have been coming at a rapid pace. Within a short time, the law has therefore become bulky and scattered.

I want to congratulate the authors for bringing out a mammoth and structured work in the form of "Complete GST Law" in 2 volumes. The book provides a one stop reference wherein all contextual publications on a subject matter under GST are cross referenced. I have no doubt that the book will quickly gain attention and appreciation of tax professionals. I wish the authors much success in their future endeavors.”

**CA Sumit Bansal,
Insolvency Professional
General Secretary, Mahanagar Tax Bar Association, Ghaziabad**

“This is a superb book and is one of its kind! Highly recommended for the professionals and industry. Each Notification contains a table of amending notifications with gist of amendment(s), which I found very unique”

**CA Anil Kumar Goel,
Ex-Independent Director, Rites Limited**

“I have meticulously gone through the book in two volumes. From a bare perusal of the same, it is evident that the authors have toiled hard to correlate the sections of the Act with the other related statutory rules/ notifications/ circulars etc. The real beauty of the book is further unleashed in IInd Volume where the authors have given the notifications/ circulars/ orders in tabular form with section/ rule reference, and a brief gist, which makes it very user friendly.”

**CA Rajesh Marwaha,
Independent Director, Nuclear Power Corporation of India**

“The Latest book on GST by Sh. Puneet Agrawal Advocate and by Sh. Vipin Aggarwal Chartered Accountant comes with a breath of fresh air in the market of GST books in the already flooded market with the same topic. The unique aspect of the book is the reference regarding relevant rules, relevant forms, notifications, circulars and orders given at the end of each section or the chapter. This ensures that the reader would not be juggling between various books for searching on a particular topic.”

**Sh. Sandeep Goyal,
Advocate, Punjab & Haryana High Court**

“First of all my heartiest congratulations to you on coming out with the third Edition of the Complete GST Law Referencer. It has bundles of information on various fronts which would definitely enrich every professional. Thank you very much for sending the two volumes at my office. For you I can simply say even the sky is not the limit. Keep soaring high and high with many more achievements in waiting.

**Sh. Rajesh Jain,
Advocate, Delhi High Court**

Structure of the Book

1. The book is divided into 4 Parts and is spread across two volumes

- a. **Volume I**

- i. Part 1: Acts & Rules with Reverse charge notifications

- b. **Volume II**

- i. Part 2: Notifications (except rate notifications)
 - ii. Part 3: Circulars
 - iii. Part 4: Orders
 - Part 2, 3 and 4 in Volume II are further sub-divided into Sections/ Chapters.
 - The book provides the main ‘Table of Contents’ (volume-wise), followed by separate ‘Table of Contents’ (part-wise) for each part at the beginning of that part and further yet another ‘Table of Contents’ (Section-wise/Chapter-wise) for each Section/Chapter at the beginning of that Section/Chapter.
 - The above arrangement of the contents are annexed with a “**Quick Reference Tables**” which is as follows:
 - **Volume I:** contains cross-reference of the section with the relevant rule and vice versa.
 - **Volume II:** contains summarized description of the Notifications, Circulars, Orders along with the relevant/related section/rule.

2. **Design of Page Numbers**

The page numbers in both the volumes are to be read as given in the example below:

e.g. Page No. 4.1.205 means Part 4, Section 1, Page No. 205

e.g. Page No. 3.2.106 means Part 3, Section 2, Page No. 106

Features of the book

User's Guide

Volume I

(Acts & Rules)

Part 1

- i. In Part 1 before each Act, all notifications have been mentioned seriatim vide which amendments have been made in that Act (including by way of Removal of Difficulties Orders) from time to time.
- ii. Likewise, before the Rules, all notifications have been mentioned seriatim vide which amendments have been made in the Rules, from time to time. To illustrate extract of the book is being reproduced below:

.....

The CGST Act, 2017 was notified vide Notification No. 1/2017-Central Tax (Dated 19th June 2017) and further amended from time to time by the following:

1. Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017, dated 23rd August 2017.
2. Finance Act, 2018 (Act no. 13 of 2018), dated 28th March 2018, w.e.f. 1st April 2018.
3. Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018), dated 29th August, 2018 published in The Gazette of India on 30th August, 2018 notified by vide Notification No. 02/2019 - Central Tax dated 29th Jan., 2019.
4. Central Goods and Services Tax (Removal of Difficulties) Order, 2018 & 2019 vide Notification Nos.:
 - i) Order No. 1/2018 – Central Tax dated 11th Dec., 2018
 - ii) Order No. 2/2018 – Central Tax dated 31st Dec., 2018
 - iii) Order No. 3/2018 – Central Tax dated 31st Dec., 2018
 - iv) Order No. 4/2018 – Central Tax dated 31st Dec., 2018
 - v) Order No. 2/2019 – Central Tax dated 1st Feb., 2019

- iii. **“Quick Reference Tables”**: Before every Act, there is a Table of Contents which is followed by **“Quick Reference Tables”** providing section wise (with description) reference to the relevant rules. Similarly, before the Rules, there is a Table of Content which is followed by **“Quick Reference Tables”** providing rule wise (with description) reference to the relevant section. A sample of **“Quick Reference Tables”** as contained in Part 1 before the CGST Act, 2017 is reproduced hereunder for sake of understanding.

.....

QUICK REFERENCE TABLE

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

SECTION	RELATED RULES	PROVISIONS
CHAPTER-VI: REGISTRATION		
Section-22	Rule 24	Persons liable for registration.
Section-23		Persons not liable for registration.
Section-24		Compulsory registration in certain cases.
Section-25	Rule 8 to 18 Rule 24 to 26	Procedure for registration.
Section-26	Rule 17	Deemed registration.
Section-27	Rule 8 Rule 13 to 15	Special provisions relating to casual taxable person and non-resident taxable person.
Section-28	Rule 19	Amendment of registration.
Section-29	Rule 20 to 22	Cancellation or Suspension of registration.
Section-30	Rule 23	Revocation of cancellation of registration.
CHAPTER-VII: TAX INVOICE, CREDIT AND DEBIT NOTES		
Section-31	Rule 46 to 55A	Tax invoice.
Section-32		Prohibition of unauthorized collection of tax.
Section-33		Amount of tax to be indicated in tax invoice and other documents.
Section-34	Rule 53 to 54	Credit and debit notes.
CHAPTER-VIII: ACCOUNTS AND RECORDS		
Section-35	Rule 56 to 58	Accounts and other records.

- iv. **“Sections Not Notified Till Date”** are also mentioned prior to the beginning of First Chapter of each Acts/Rules. To demonstrate, the book inter alia contains:
-

SECTIONS NOT NOTIFIED TILL DATE

1. The following sections which are a part of original Act have not been notified till date

SECTION	SECTION DESCRIPTION
Section 42(9)	Reduction in output tax liability – interest paid shall be refunded

Section 43(9)	Reduction in output tax liability – interest paid shall be refunded
---------------	---

2. The following sections which have been introduced by Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018), dated 29th August, 2018 published in The Gazette of India on 30th August, 2018 shall be applicable only from the date of notification.

SECTION	SECTION DESCRIPTION
Section 16(2)(c)	Eligibility and conditions for taking Input Tax Credit [Sec. 8(b) of CGST Amendment Act, 2018 (No. 31 of 2018)]
Section 39(1), 39(7) & 39(9)	Furnishing of Returns [Sec. 17 of CGST Amendment Act, 2018 (No. 31 of 2018)]

.....

- v. **Cross referencing:** Each section in the respective Acts is followed by a TABLE. The TABLE *inter alia* contains:

- the related rules, forms and notifications,
- brief summary of the said rule and notification.

Likewise, each rule is followed by a TABLE enumerating the related section, forms and notifications along with a brief summary for easy reference. Extract of table as provided in the book after Sec. 10 of CGST Act is provided below for reference:

.....

RELEVANT RULES		RELEVANT FORMS	
Rule 3	Intimation for composition levy	FORM GST CMP-01 FORM GST CMP-02 FORM GST CMP-03	FORM GST REG-01 FORM GST ITC-03 FORM GST TRAN1
Rule 4	Effective date for composition levy	N.A.	
Rule 5	Conditions and restrictions for composition levy	N.A.	
Rule 6	Validity of composition levy	FORM GST CMP-04 FORM GST CMP-05 FORM GST CMP-06	FORM GST CMP-07 FORM GST ITC-01
Rule 7	Rate of tax of composition levy	N.A.	

NOTIFICATIONS			
For Section			
CGST NOTIFICATION No.	DATE	IGST NOTIFICATION No.	DATE
1/2017 – CT	19-Jun-17	--	--
8/2017 – CT	27-Jun-17	--	--
46/2017 – CT	13-Oct-17	--	--
1/2018 – CT	1-Jan-18	--	--
2/2019 – CT	29-Jan-19	--	--

5/2019 – CT	29-Jan-19	--	--
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<u>For Rules</u>		
NOTIFICATION No.	DATE	DESCRIPTION
3/2017 – CT	19-Jun-17	Notified All Rules
7/2017 – CT	17-Jun-17	Amended Form CMP-04 and CMP-07
8/2017 – CT	27-Jun-17	Seeks to notify the turnover limit up to 75 lacs from 50 lacs for composition levy and also prescribed rate for this. Notified the goods e.g. Ice Cream, Pan Masala and Tobacco products etc. for which composition is not available - Rule 7 - Sec. 10
22/2017 – CT	17-Aug-17	Amendment to Rule 3
34/2017 – CT	15-Sep-17	Amendment to Rule 3

<u>NOTIFICATION DESCRIPTION</u>	
NOTIFICATION	DESCRIPTION
01/2017 – CT	Seeks to bring into force sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146, 164 w.e.f. 22.06.2017.
08/2017 – CT	Seeks to notify the turnover limit up to 75 lacs from 50 lacs for composition levy and also prescribed rate for this. Notified the goods e.g. Ice Cream, Pan Masala and Tobacco products etc. for which composition is not available.
46/2017 – CT	Seeks to amend notification No. 8/2017-Central Tax. Increased limit from 75 Lakhs to 1 Crores
01/2018 – CT	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.

-
- vi. **Circulars and Orders**, which are relevant for each Chapter of the Act and the Rules are mentioned at the end of the respective Chapter, along with reference of the sections, rules alongwith brief description. For reference the following sample table is provided:
-

<u>CIRCULARS RELATING TO CHAPTER II</u> <i>(FOR TEXT REFER PART 3 OF THE BOOK)</i>		
CIRCULAR NUMBER	DATE	DESCRIPTION
1/1/2017 – GST	26-Jun-17	Proper officer for provisions relating to Registration and Composition levy – Sec. 4, 2(91)
3/3/2017 – GST	5-Jul-17	Proper officer relating to provisions other than registration and composition under CGST – Sec. 4, 2(91)
9/9/2017 – GST	18-Oct-17	Authorized officer for Enrolment of Goods and Services Tax Practitioner – Sec. 5
31/05/2018 – GST	9-Feb-18	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 – Sec. 5
--	--	--

ORDERS RELATING TO CHAPTER II (FOR TEXT REFER PART 4 OF THE BOOK)		
ORDER NO.	DATE	DESCRIPTION
02/2019 – Central Tax	12-Mar-19	Appointment of common authority for the purpose of exercise of powers under sections 73,74,75 and 76 of the CGST Act, 2017 – Sec. 5(1) CGST

.....

vii. **CGST Forms (Summary)** [In Section 3 of Part 1 of this book]

- Summary of all CGST FORMS alongwith reference to the related Section and the related Rules, and alongwith description of the Form have been provided.
- Two separate tables have been provided for “**GST FORMS (not Notified till date)**” and “**GST FORMS (Notified)**”
- For reference the following extracts of these Tables as contained in the book are provided hereunder:

.....

GST FORMS (not Notified till date)

SL. No.	FORM NO.	CGST RULE	CGST SECTION	DESCRIPTION
1.	GST MIS -1	70	42 & 43	Matching, reversal and reclaim of ITC/reclaim of reduction in output tax liability
2.	GST MIS -2	71	42 & 43	Matching, reversal and reclaim of ITC/reclaim of reduction in output tax liability

GST FORMS (Notified)

SL. No.	FORM NO.	CGST RULE	CGST SECTION	DESCRIPTION
i	GST CMP - 01	3(1)	10	Intimation to pay tax under section 10 (composition levy) – {only for persons registered under the existing law migrating on the appointed day}
ii	GST CMP - 02	3(3) and 3(3A)	10	Intimation to pay tax under section 10 (composition levy) {for persons registered under the Act}
iii	GST CMP - 03	3(4)	10	Intimation of details of stock on date of opting for composition levy {only for persons registered under the existing law migrating on the appointed day}

.....

viii. **“Text of the relevant provisions of Allied Acts referred to and relevant in GST Acts/ Rules”** have been comprehensively provided in **Section 10 of Part 1**. The user would not be required to look at any material outside the book for referring to the provisions of other Acts referred to or relevant to reading of the GST Act/ Rules. Further, for ease of navigation, two sets of ‘Table of Contents’ are provided as follows:

- The allied acts are alphabetically arranged in first ‘Quick Reference Table-A’, and
- The “expressions” which are defined or to be read from the allied Acts are also alphabetically arranged for the ease of the users and presented in the second ‘Quick Reference Table - B’.

For reference the following sample tables are given below:

TABLE OF CONTENTS

ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) 1CT, 1957... ..	1.10.14
SECTION 3 – LEVY AND COLLECTION OF ADDITIONAL DUTIES.....	
ANDAMAN AND NICOBAR ISLANDS (MUNICPA) REGULATIONS, 1994.....	1.10.14
SECTION 80 – TAXES WHICH MAY BE IMPOSED.....	
ARCHITECT ACT, 1972.....	1.10.14
SECTION 3 – CONSTITUTION OF COUNCIL OF ARCHITECTURE.....	
CANTONMENT ACT, 2006.....	1.10.16
SECTION 3 – DEFINITION OF CANTONMENTS.....	
UNIVERSITY GRANTS COMMISSION ACT, 1956.....	1.10.83
SECTION 3 – APPLICATION OF ACT TO INSTITUTIONS FOR HIGHER STUDIES OTHER THAN UNIVERSITIES.....	

QUICK REFERENCE TABLE – A & TABLE – B

PART-A: TEXT OF RELEVANT PROVISIONS OF ALLIED ACT(S) REFERRED TO OR RELEVANT IN GST ACT(S)/ RULES

SL. No.	WORD	ALLIED LAW	REFERENCE OF GST Law	PAGE No.
1.	Actionable claim	Section 3 of Transfer of property Act, 1882	Section 2(1) – CGST	
2.	Additional duties of Custom	Section 3 of Customs Tariff Act, 1975	Explanation 1(ii) , 1(iii), 2(ii), 2(iii) and 3 to Section 140 and Rule 44A and 117(4) - CGST Section 8(2) – Compensation cess	
3.	Additional duties of Excise	Section 3 of Additional Duties of Excise (Goods of special importance)	Explanation 1(i) and Explanation 2(i) to Section 140 – CGST	

SL. No.	WORD	ALLIED LAW	REFERENCE OF GST Law	PAGE No.
		Act, 1957		
4.	Associated enterprises	Section 92A of Income tax act, 1961	Section 2(12) – CGST	
5.	Attached to the Earth	Section 3 of Transfer of property Act, 1882	--	
6.	Banking company	Section 45A of Reserve Bank of India Act, 1934	Section 150(1)(e) – CGST Explanation (b) to Section 13 – IGST	
7.	Board	Section 3 of Central Board of Revenue Act, 1963	Section 2(16) – CGST	
8.	Cantonment Board	Section 3 of Cantonment Act, 2006	Section 2(69) – CGST	

- ix. **“Words not defined in GST Acts but defined in Rules or Notifications”**: Several words which are not defined in the GST Acts, have been defined in the GST Rules or Notifications. Sometimes, such definitions refer to definitions under other Acts. All such words are *alphabetically arranged*, along with the text of the referred/ allied law and are provided at a single place for ease to the readers. For reference, the extracts from the book are provided below [referred to in **Section 11 of Part 1** of this book]:

TABLE OF CONTENTS

ACQUIRING BANK	1.11..
ADJUSTED TOTAL TURNOVER.....	1.11..
ADVANCE AUTHORISATION	1.11..
ADVERTISEMENT.....	1.11..
ADVOCATE	1.11..
AFFORDABLE RESIDENTIAL APARTMENT	1.11..
.....	
WILDLIFE SANCTUARY	1.11..

ALPHABETICAL ARRANGEMENT OF EACH WORD IN TABULAR FORM

ACQUIRING BANK

Where appearing	12/2017 – CT(R) Entry no. 34
Defined as	For the purposes of this entry “ <i>acquiring bank</i> ” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.
Definition in the Referred law	--

ADVOCATE

Where appearing	12/2017 – CT(R)
Defined as	For the purposes of this notification, unless the context otherwise requires, - “ <i>advocate</i> ” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961).
Definition in the Referred law	Section 2 Definitions (a) “advocate” means an advocate entered in any roll under the provisions of this Act.

.....

- x. “**Statements of objects and reasons**” of the GST Bills and GST Amendment Bills tabled in the Parliament have also been provided in **Section 9 Part 1**.
- xi. “**101st Constitutional Amendment Act**” has been provided in **Section 12 Part 1**, along with relevant articles of the Constitution of India.

Volume II

(Notifications, Circulars and Orders)

Part 2

i. **“Notifications (other than rate)”**:

- a. Part 2 has been divided into Sections i.e. 1, 2, 3 and 4 each pertaining to CGST, IGST, UTGST and Compensation to States Act respectively.
- b. Under each Section, the Notifications have been arranged year-wise which provide for text of original notification (as issued).
- c. The text of amended Notifications as on date has been provided separately.

For the sake of better understanding, the ‘Table of Contents’ of Part 2 is reproduced below:

.....

Table of Contents

PART-2 : GENERAL NOTIFICATIONS

SECTION 1: CGST GENERAL NOTIFICATIONS.....2.1.2

Chapter 1: CGST General Notifications 2017 (as issued).....	2.1.4
Chapter 2: CGST General Notifications 2018 (as issued).....	2.1.132
Chapter 3: CGST General Notifications 2019 (as issued).....	2.1.232
Chapter 3: CGST General Notifications 2020 (as issued).....	2.1.330
Chapter 4: CGST General Notifications (As amended) – Latest Version...	2.1.386

SECTION 2: IGST GENERAL NOTIFICATIONS2.2.0

Chapter 1: IGST General Notifications 2017 (as issued)	2.2.2
Chapter 2: IGST General Notifications 2018 (as issued)	2.2.32
Chapter 3: IGST General Notifications 2019 (as issued)	2.2.46
Chapter 3: IGST General Notifications 2020 (as issued)	2.2.56
Chapter 4: IGST General Notifications (As amended) – Latest Version	2.2.64

SECTION 3: UTGST GENERAL NOTIFICATIONS2.3.0

Chapter 1: UTGST General Notifications 2017 (as issued).....	2.3.2
Chapter 2: UTGST General Notifications 2018 (as issued).....	2.3.34
Chapter 3: UTGST General Notifications 2019 (as issued).....	2.3.56
Chapter 3: UTGST General Notifications 2020 (as issued).....	2.3.64
Chapter 4: UTGST General Notifications (As amended) – Latest Version ..	2.3.70

SECTION 4: COMPENSATION CESS NOTIFICATIONS.....2.4.0

Chapter 1: Compensation Cess General Notifications 2017 (as issued)	2.4.2
Chapter 2: Compensation Cess General Notifications 2019 (as issued)	2.4.8

-
- ii. **“Quick Reference Tables”** is provided before each Chapter which contains Notification No. alongwith date, relevant provisions of the Act/ Rules, and brief description of the said Notification in a tabular form. Further, whether the Notification has been amended or not, is also specified in the **“Quick Reference Tables”**. Following sample tables (in short) as provided at the beginning of each chapter are reproduced below for easy understanding of the TABLE by the user:
-

QUICK REFERENCE TABLES
CGST GENERAL NOTIFICATIONS – 2017

RELEVANT PROVISIONS: WHEREVER NOT SPECIFIED REFERENCE IS THE SECTION OF THE ACT

Wherever original notification has been amended, for final text of the amended notification refer **Chapter-5 of Section-1 “CGST general notification (as amended) – latest version”**

SL. No.	NOTIFICATION	DATE	RELEVANT PROVISIONS	DESCRIPTION	WHETHER AMENDED OR NOT
1.	1/2017-CT	19-Jun-17	Applicability of Various Sections	Seeks to bring into force sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146, 164 w.e.f. 22.06.2017.	N
2.	2/2017-CT	19-Jun-17	3 r.w. 5	Notifying jurisdiction of central tax officers.	Y
3.	3/2017-CT	19-Jun-17	CGST Rules	Notifying CGST rules on Composition levy - Rules 3-7 (Sec. 10) and registration - Rules 8-26 (Sec. 22 to 30)	N
4.	4/2017-CT	19-Jun-17	146	Notifying www.gst.gov.in as the common goods and service tax electronic portal. (Superseded by Notification No. 9/2018-CT dated 23.01.2018)	Y

.....

- iii. If any Notification has been amended, then refer to be the last Chapter of each Section containing **“(As Amended) - Latest Version”** of the Notification.
- iv. Wherever there is no amendment, then reference may simply be made to the **“Notifications (as issued)”**.
- v. **To illustrate:**
- a. if the user wants to read the latest Notification 1/2017-CT, The same can be checked in the **‘Quick Reference Tables’** whether the same has been amended, by referring to last column of the above TABLE. Since Notification 1/2017-CT has not been amended, he may simply refer to the text of the notification contained in the chapter containing **2017 Notifications (as issued)**.

- b. if the user wants to read the Notification 2/2017-CT, the same can be checked in the **Quick Reference Tables** whether the same has been amended, by referring to last column of the above TABLE. Since Notification 2/2017-CT has been amended,
- for text of the original notification, the user would have to refer to the chapter containing **2017 Notifications (as issued)**.
 - for latest as amended text of the notification, the user would have to refer to the last Chapter of the Section containing “**CGST General Notifications (As Amended) - Latest Version**”, and read the text of Notification 2/2017-CT.
- vi. While reproducing each “**Notification (as originally issued)**” in each Chapter, a table containing *all amendments to* that notification, and all *notifications related to* that notification are provided. In the said table, the amendment made by the amending notification has also been briefly stated.
- vii. **To illustrate** this feature, following sample table contained above text of *Notification No. 1/2017* is reproduced below. This Notification appoints the relevant date when several provisions of CGST Act were brought into force. The users would see that the TABLE below contains all *related notifications* vide which other provisions of the Act were subsequently brought into force. Thus, by reading the TABLE above the Notification, the user would get a complete picture as to when several provisions of the Act were introduced without a need to search all subsequent notifications

.....

NOTIFICATION NO. 1/2017 – CENTRAL TAX AMENDED BY/RELATED TO:			
NOTIFICATION	DATE	RELEVANT PROVISIONS	DESCRIPTIONS
9/2017-CT (only related)	28-Jun-17	Applicability of Various Sections	Seeks to bring into force certain sections of CGST act w.e.f. 01.07.2017 i.e. Sec. Nos. 6 to 9, 11 to 21, 31 to 41, 42 except proviso to sub-sec. 9, 43 except proviso to sub-sec.9, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174
33/2017-CT (only related)	15-Sep-17	51(1)	Notifying section 51 of the CGST Act, 2017 for TDS.
50/2018-CT (only related)	13-Sep-18	51	Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018.
51/2018-CT (only related)	13-Sep-18	52	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018
2/2019-CT (only related)	29-Jan-19	Amendment of Various Sections	Seeks to bring into force w.e.f. 01.02.2019 Amendments in Sec. 2, 7, 9, 10, 12, 13, 16 (partially), 17, 20, 22, 24, 25, 29, 34, 35, 48, 49A, 49B, 52, 54, 79, 107, 112, 129, 140 (partially), 143, Schedule-I, II and III of the CGST (Amendment) Act, 2018 (31 of 2018) except Sec. 16(2); Sec 39; 43A; 49(2); Explanation-1 and 2 to Sec. 140 {Refer Clause (b) of Sec. 8, Sec. 17, Sec. 18, Clause (a) Sec. 20, sub-clause (i) of clause (b) of Sec. 28 and sub-clause (i) of clause (c) of Sec. 28 of CGST (Amend.) Act, 2018 respectively}

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II, SECTION 3, SUB-
SECTION (I)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

NOTIFICATION NO. 1/2017 – CENTRAL TAX

New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

[F. No. 349/72/2017-GST]
(Dr. Sreeparvathy.S.L.)

Under Secretary to the Government of India

- viii. To further illustrate, reference is invited to table above Notification No. 02/2017-CT. The *table for Notification No. 2/2017* wherever shows the word “**only related**”, it is not an amending notification, but a notification related and relevant to that notification. For example, **Notification No. 14/2017-CT** mentions (**only related**), and hence it is not an amending notification. Where nothing has been mentioned in the table, it is an amendment to the notification. For example, **Notification No. 79/2018-CT** is mentioned in the table. It is an amendment to the **Notification No. 2/2017-CT**.

NOTIFICATION NO. 2/2017 – CENTRAL TAX AMENDED BY/RELATED TO:			
NOTIFICATION	DATE	RELEVANT PROVISIONS	DESCRIPTIONS
14/2017-CT (only related)	1-Jul-17	3 r.w. 5	Assigning jurisdiction and power to officers of various directorates
79/2018-CT	31-Dec-18	5	Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017 clarification regarding territorial jurisdiction clarification. Sec. 5(1) CGST Act
4/2019-CT	29-Jan-19	3 r.w. 5	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals). Sec. 3 r.w. 5 CGST Act

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II, SECTION 3, SUB-
SECTION (I)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS**

NOTIFICATION NO. 2/2017 – CENTRAL TAX

**New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka**

G.S.R (E).- In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Excise and Customs hereby appoints-

- (a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax and Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,

-
- ix. As already explained above, the last Chapter of each Section provides “**Notifications (as amended) – Latest Version**” containing reference to all the amending / superseded notifications. The extract below, shows that the amended notification contains reference by way of foot notes, of all notifications which amended the original notification. One such notification (**as amended**) – **latest version** is reproduced below for explaining this feature to the users:
-

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUBSECTION (I)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS**

NOTIFICATION NO.16/2017 – CENTRAL TAX¹

NEW DELHI, THE 7TH JULY, 2017

G.S.R... (E):- In exercise of the powers conferred by sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

- i. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond:-

¹ Superseded by Notification No. 37/2017 – CT dated 04.10.2017.

- (a) a status holder as specified in [paragraphs 3.20 and 3.21]² of the Foreign Trade Policy 2015- 2020; or
 - (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,
 - (c) and he has not been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
- ii. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

[F. No. 349/74/2017 –GST]

(Dr. Sreeparvathy S. L.)

Under Secretary to the Government of India

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² Amended vide Corrigendum to Notification No. 16/2017 dated 10.07.2017.

Part 3 and 4

- x. **“Circulars and Orders”**:
- Part 3 (**Circulars**) and Part 4 (**Orders**) have been divided into Sections i.e. 1, 2, 3 and 4 each pertaining to CGST, IGST, UTGST and Compensation to States Act respectively
 - Under each section, the Circulars and Orders have been arranged year-wise providing complete text of the same
- xi. **“Quick Reference Table”** is provided before each Chapter which contains Circular No. / Order No. with date, relevant provisions of the Act/ Rules, and brief description of the said Circular / Order in a tabular format. Following extracts of the said **“Detailed Table of Contents”** as provided at the beginning of each chapter are reproduced below for easy understanding of the TABLE by the user:

.....

PART 3
QUICK REFERENCE TABLE
CGST CIRCULARS – 2017

RELEVANT PROVISIONS: WHEREVER NOT SPECIFIED REFERENCE IS THE SECTION OF THE ACT

SL. NO.	NUMBER	DATE	RELEVANT PROVISIONS	DESCRIPTION
1.	1/1/2017-GST	26-Jun-17	4 r.w.2(91)	Proper officer for provisions relating to Registration and Composition levy - Sec. 4 CGST
2.	2/2/2017-GST	4-Jul-17	54 r.w. Rule 96A	Issues related to furnishing of bond/letter of undertaking for exports-Reg. - Sec. 54 and Rule 96A CGST and Sec. 20 IGST
3.	3/3/2017-GST	5-Jul-17	4 r.w.2(91)	Proper officer relating to provisions other than registration and composition under CGST - Sec. 4 CGST
4.	4/4/2017-GST	7-Jul-17	54 r.w. Rule 96A	Regarding issues related to bond or letter of undertaking for exports without payment of IGST - Sec. 54 and Rule 96A CGST and Sec. 20 IGST
5.	5/5/2017-GST	11-Aug-17	54 r.w. Rule 96A	Circular on Bond/LUT in case of exports without payment of integrated tax - Sec. 54 and Rule 96A CGST and Sec. 20 IGST

PART 4

QUICK REFERENCE TABLE

CGST ORDERS – 2017

RELEVANT PROVISIONS: WHEREVER NOT SPECIFIED REFERENCE IS THE SECTION OF THE ACT

SL. No.	ORDER NUMBER	DATE	RELEVANT PROVISION	DESCRIPTION
1.	Order 1/2017 - CGST	21-Jul-17	Rule 3(1)	Extension of date for filing option for composition scheme FORM GST CMP-01 upto 16.08.2017. - Sec. 10 Rule 3(1) CGST
2.	Order 2/2017 - CGST	18-Sep-17	140 r.w. Rule 120A	Extension of time limit for submitting the declaration in FORM GST TRAN-1 Upto 31.10.2017 (Rule 120A Revision of Tran-1) - Sec. 140 Rule 120A CGST
3.	Order 3/2017 - CGST	21-Sep-17	140 r.w. Rule 117	Extension to file TRAN-1 to 30th October, 2017. - Sec. 140 Rule 117 for Fresh filing CGST
4.	Order 4/2017 - CGST	29-Sep-17	10 r.w. Rule 3(4)	Extension of time limit for intimation of details in FORM GST CMP-03 upto 30.10.2017. - Sec. 10 Rule 3(4) CGST
5.	Order 5/2017 - CGST	28-Oct-17	10 r.w. Rule 3(4)	Extension of time limit for intimation of details of stock in FORM GST CMP-03 upto 30.11.2017. - Sec. 10 Rule 3(4) CGST

-
- xii. While reproducing each “**Circular**”, a table containing ***Later Circulars referring/amending/rescinding that circular***, is provided. The said table helps the user to gain a quick reference of all the later circulars which have connection with the said circular i.e. which have referred to/ amended/ rescinded that circular.
- xiii. **To illustrate** this feature, following sample table contained above text of ***Circular No. 17/17/2017 – GST*** is reproduced below. The users would see that the said TABLE contains all later circulars which have referred to/ amended/ rescinded the ***Circular No. 17/17/2017 – GST***. Thus, by reading the said TABLE, the user would get a quick snapshot of later relevant circulars.
-

CIRCULAR NO. 17/17/2017 – GST		
LATER CIRCULARS REFERRING/AMENDING/RESCINDING THIS CIRCULAR		
DESCRIPTION	CIRCULAR NO.	DATE
Referred to in	24/24/2017-GST	21-Dec-17
Referred to in	37/11/2018-GST	15-Mar-18

Referred to in	45/19/2018-GST	30-May-18
Referred to in	45/19/2018-GST – corrigendum	18-Jul-19
Referred to in	70/44/2018-GST	26-Oct-18
Amended by	79/53/2018-GST	31-Dec-18
Superseded by	125/44/2019- GST	18-Nov-19

CIRCULAR NO. 17/17/2017 – GST

**F. No. 349/169/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 15th November, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax(All)/ The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Manual filing and processing of refund claims in respect of zero-rated supplies - reg.

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') and for the purpose of ensuring uniformity, the following conditions and procedure are laid down for the manual filing and processing of the refund claims:

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ABBREVIATIONS

<u>ABBREVIATION USED</u>	<u>EXPANDED FORM</u>
Dtd./dt.	Dated
CT	Central Tax
CT(R)/CT-R	Central Tax (Rate)
IT	Integrated Tax
IT(R)/IT-R	Integrated Tax (Rate)
UTT	Union Territory Tax
UTT(R)/UTT-R	Union Territory Tax (Rate)
CC	Compensation Cess
CC(R)/CC-R	Compensation Cess (Rate)
Sec.	Section
Jan.	January
Feb.	February
Mar.	March
Apr.	April
Jun.	June
Jul.	July
Aug.	August
Sep.	September
Oct.	October
Nov.	November
Dec.	December