



IGST: THE INTEGRATED GOODS & SERVICES TAX ACT, 2017

Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
CHAPTER I PRELIMINARY						
1(2)	Applicability	It extends to the whole of India	1(2)	Applicability	It shall extend to the whole of India except the state of Jammu & Kashmir	Act not applicable to Jammu & Kashmir. It is very unfortunate we could not achieve "One Nation – One Tax". Goods & Services to be provided at Jammu & Kashmir or to be received from Jammu & Kashmir will be too costly.
1(3)	Coming into force	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	1(3)	Coming into force	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	Clarification included that the reference to commencement of the Act shall be construed as a reference to the coming into force of the respective provision which comes into force at later date. It means some of the provisions of the said act will be implemented subsequently.



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Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
2(1)	Account	account means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account;				Deleted
2(2)	appropriate State	appropriate State , in relation to a taxable person, means that State where he is registered or liable to be registered under section 19 of the Central Goods and Services Tax Act, 20176. Explanation: For the purpose of this Act, —State includes Union Territory with Legislature;				Deleted
2(3)	banking company	banking company has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);				Deleted
			2(1)	Central Goods and Services Tax Act	“Central Goods and Services Tax Act” means the Central Goods and Services Tax Act, 2017	New Definition added Few definitions viz that of account, banking company, financial institution, non-banking financial company, tourist have been shifted and added by way of explanations to the provisions dealing with them



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						Few definitions viz appropriate state, input tax, place of business, state (previously also blank), have been deleted Definitions have been aligned to replace the wording IGST with integrated tax.
	Definition		2(2)	Central tax	“Central tax” means the tax levied and collected under the Central Goods and Services Tax Act	New Definition added
	Definition		2(3)	continuous journey	“continuous journey” means a journey for which a single or more than one ticket or invoice is issued at the same time, either by a single supplier of service or through an agent acting on behalf of more than one supplier of service, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued. <i>Explanation.</i> — For the purposes of this clause, the	New Definition added and it is in the same line as per existing service tax provision.



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					term “stopover” means a place where a passenger can disembark either to transfer to another conveyance or break his journey for a certain period in order to resume it at a later point of time;	
2(4)	customs frontiers of India	“customs frontiers of India” means the limits of the area of a customs station as defined in section 2 of the Customs Act, 1962 (52 of 1962) in which imported goods are ordinarily kept before clearance by customs authorities	2(4)	customs frontiers of India	“customs frontiers of India” means the limits of a customs area as defined in section 2 of the Customs Act, 1962;	Definition amended to limit interpretation strictly in line with section 2 of the Customs Act, 1962
2(5)	export of goods	“export of goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;	2(5)	export of goods	“export of goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;	No Change
2(6)	export of services	(6) “export of services” means the supply of any service when (a) the supplier of service is located in India, (b) the recipient of service is located outside India, (c) the place of supply of service is outside India,	2(6)	export services of	“export of services” means the supply of any service when,— (i) the supplier of service is located in India; (ii) the recipient of service is located outside India; (iii) the place of supply of service is outside India;	No Change It is in the same line of existing Service tax Provision



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		(d) the payment for such service has been received by the supplier of service in convertible foreign exchange, and (e) the supplier of service and recipient of service are not merely establishments of a distinct person in accordance with explanation 1 of section 5;			(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation</i> 1 in section 8;	
2(7)	financial institution	financial institution has the meaning assigned to it in clause (c) of section 45- I of the Reserve Bank of India Act, 1934 (2 of 1934);				Deleted
2(8)	fixed establishment	“fixed establishment” means a place (other than the registered place of business) which is characterized 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;	2(7)	fixed establishment	“fixed establishment” means a place (other than the registered place of business) which is characterized 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;	No Change
			2(8)	Goods and Services Tax	“Goods and Services Tax (Compensation to the States) Act” means the Goods and	New Definition added



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
				(Compensation to the States) Act	Services Tax (Compensation to the States) Act, 2017	
2(9)	Government	Government” means the Central Government	2(9)	Government	Government” means the Central Government	No Change
2(10)	import of goods	“import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;	2(10)	import of goods	“import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;	No Change
2(11)	import of services	“import of services” means the supply of any service, where— (i) the supplier of service is located outside India; (ii) the recipient of service is located in India; and (iii) the place of supply of service is in India;	2(11)	import services of	“import of services” means the supply of any service, where— (i) the supplier of service is located outside India; (ii) the recipient of service is located in India; and (iii) the place of supply of service is in India;	No Change
2(12)	India	“India” means,- (a) the territory of the Union as referred to in clauses (2) and (3) of Article 1 of the Constitution; (b) its territorial waters, continental shelf, exclusive economic zone or any				Deleted



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Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		other maritime zone as defined in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976); (c) the seabed and the subsoil underlying the territorial waters; (d) the air space above its territory and territorial waters; and (e) the installations, structures and vessels located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof;				
2(14)	Integrated Goods and Services Tax”	“Integrated Goods and Services Tax” (IGST) means tax levied under this Act on the supply of any goods and/or services in the course of inter-State trade or commerce	2(12)	Integrated tax	“integrated tax” means the integrated goods and services tax levied under this Act;	The tax under The Integrated Goods and Services Act will be called integrated tax



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Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
2(13)	intermediary	“intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of a service (hereinafter called the ‘main’ service) or the supply of goods, between two or more persons, but does not include a person who supplies the main service or supplies the goods on his account	2(13)		“intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;	Reworded to include persons who facilitate the supply of both goods and services & stock brokers / share brokers
2(15)	input tax	"input tax" in relation to a taxable person, means the Integrated Goods and Services Tax, including that on import of goods, Central Goods and Services Tax or State Goods and Services Tax, as the case may be, charged on any supply of goods and/or services to him and includes the tax payable under sub-section (2) of section 5, but does not include the tax paid under section 9 of the CGST/SGST Act;				Deleted
2(16)	input tax credit	input tax credit” means credit of ‘input tax’ as defined in sub-section (15)				Deleted



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
2(17)	location of the recipient of services	“location of the recipient of services” means: (a) where a supply is received at a place of business for which 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 for which registration has been obtained, that is to say, a fixed establishment elsewhere, the location of such fixed establishment; (c) 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 (d) in absence of such places, the location of the usual place of residence of the recipient;	2(14)		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 for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment; (c) 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 (d) in absence of such places, the location of the usual place of residence of the recipient;	No Change
2(18)	location of the supplier of services	“location of the supplier of services” means: (a) where a supply is made from a place of business for which	2(15)	Definition	“location of the supplier of services” means - (a) where a supply is made from a place of business for	No Change and the same is in line with existing provisions of Service Tax.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
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		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, that is to say, 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 provision of the supply; and (d) in absence of such places, the location of the usual place of residence of the supplier;			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 provision of the supply; and (d) in absence of such places, the location of the usual place of residence of the supplier;	
2(19)	non-banking financial company	non-banking financial company means- (i) a financial institution which is a company; or (ii) a non-banking institution which is a company and which has as its principal business the receiving of deposits, under				Deleted



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		any scheme or arrangement or in any other manner, or lending in any manner; or (iii) such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette specify;				
2(20)	“non-taxable online recipient”	means Government, a local authority, a governmental authority, an individual or any person not registered under section 23 19 of the CGST Act, 2017 receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory; <i>Explanation.-</i> For the purposes of this clause, governmental authority means an authority or a board or any other body:	2(16)		“non-taxable online recipient” means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory. <i>Explanation.—</i> For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,	No Change



Old Model GST Law Nov 2016			GST Bill Mar 2017			
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		(i) set up by an Act of Parliament or a State legislature; or (ii) established by Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution			(i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;	
2(21)	“online information and database access or retrieval services”	means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology and includes electronic services such as,- (i) advertising on the internet; (ii) providing cloud services; (iii) provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet;	2(17)		“online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,— (i) advertising on the internet; (ii) providing cloud services; (iii) provision of e-books, movie, music, software and	No Change



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Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		(iv) providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network; (v) online supplies of digital content (movies, television shows, music, etc.); (vi) digital data storage; and (vii) online gaming;			other intangibles through telecommunication networks or internet; (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network; (v) online supplies of digital content (movies, television shows, music and the like); (vi) digital data storage; and (vii) online gaming;	
2(22)	place of business	“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, provides or receives goods and/or services; (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;				Deleted



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
2(28)	output tax	output tax” in relation to a taxable person, means the IGST chargeable under the Act on taxable supply of goods and/or services made by him or his agent and excludes tax payable by him on reverse charge basis;	2(18)	output tax	“output tax”, in relation to a taxable person, means the integrated 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;	
2(23)	Special economic zone”	special economic zone” shall have the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);	2(19)	Special Economic Zone	“Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005;	No Change
2(24)	SEZ developer	“SEZ developer” means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (10) of section 3 of the Special Economic Zones Act, 2005 (28 of 2005) and includes an Authority and a Co-Developer as defined under section 2 of the Special Economic Zones Act, 2005 (28 of 2005);	2(20)	Special Economic Zone developer	“Special Economic Zone developer” shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005 and includes an Authority as defined in clause (d) and a Co-Developer as defined in clause (f) of section 2 of the said Act;	No Change
2(25)	State	State” means-----				Deleted



Old Model GST Law Nov 2016			GST Bill Mar 2017			
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2(26)	Supply	“supply” has the same meaning as assigned to it in section 3 of the CGST Act, 2016;	2(21)	Supply	“supply” shall have the same meaning as assigned to it in section 7 of the Central Goods and Services Tax Act	No Change (except realignment of the sections of CGST)
2(27)	Tourist	“tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes;				Deleted
			2(22)	Taxable Territory	“taxable territory” means the territory to which the provisions of this Act apply;	Since Jammu & Kashmit has been excluded, it will be treated as Non-Taxable Territory. It is in the same line as per existing provisions applicable to Services. Now made applicable to goods also.
2(29)	“zero-rated supply”	shall have the meaning assigned to it under section 15; and	2(23)	Zero-rated Supply	“zero-rated supply” shall have the meaning assigned to it in section 16;	No Change
2(30)		Words and expressions not defined in this Act shall have the meaning assigned to them in the Central Goods and Service Tax Act, 2016	2(24)		words and expressions used and not defined in this Act but defined in the Central 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	Definitions if not available in this Act but defined in Union territory Goods and Services Tax Act and Goods and Services Tax (Compensation to the States) Act will also be considered



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					as assigned to them in those Acts;	
			2(25)		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						
23(1)	Appointment of officers under the Integrated Goods and Services Tax Act, 2016	(1) The Board may appoint such persons as it may think fit to be officers under the Integrated Goods and Services Tax Act, 2016. (2) Without prejudice to the provisions of sub-section (1), the Board may authorize a Principal Chief Commissioner/Chief Commissioner of Central Goods and Services Tax or a Principal Commissioner/Commissioner of Central Goods and Services Tax or an Additional/Joint or Deputy/Assistant Commissioner of Central Goods and Service Tax to appoint officers of Integrated Goods and Services Tax below	3	Appointment of Officers	The Board may appoint such central tax officers as it thinks fit for exercising the powers under this Act.	Provision of appointment of IGST officers below a certain rank by officers of CGST is removed Further Section 22 of the previous draft defined Classes of officers under the Integrated Goods and Services Tax Act, 2016 which are no longer defined under the new draft



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		the rank of Assistant Commissioner of Integrated Goods and Services Tax Act, 2016.				
23(2)			4	Authorisation of certain officers	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 exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.	New Provision Recommendation of Council is needed to authorised officer under SGST Act to be officers for IGST. In other words, existing VAT officers will be also authorized by notification by GST Council to be proper officers under IGST Law.
CHAPTER III LEVY AND COLLECTION OF TAX						
5(1)	Levy and collection of Integrated Goods and Services Tax	There shall be levied a tax called the Integrated Goods and Services Tax on all supplies of goods and/or services made in the course of inter-State trade or commerce on the value determined under section 15 of	5(1)	LEVY AND COLLECTION OF TAX	(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the integrated goods and services tax on all inter-State supplies of goods or services or both;	Cap rated increased to 40% from existing 28%. It was mentioned that for change of rates need not to go to the Parliament again. GST Council have been authorized.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		CGST Act, 2016 and at such rates as may be notified by the Central Government in this behalf, but not exceeding twenty eight percent, on the recommendation of Council and collected in such manner as may be prescribed and shall be paid by every taxable person in accordance with the provisions of this Act			except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 of the Central Goods and Services Tax Act and at such rates, not exceeding forty 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: Provided that the integrated tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962.	However, supply of alcoholic liquor for human consumption is specifically excluded. IGST will be applicable for importation of goods.
			5(2)		The integrated tax on the supply of petroleum crude, high speed diesel, motor spirit	Provision added w.r.t. levy of tax petroleum crude, high speed diesel, motor spirit



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(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.	(commonly known as petrol), natural gas and aviation turbine fuel at future date on recommendation of GST Council.
			5(3)		The Government may, on the recommendations of the Council, by notification, specify 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	Reverse charge will be applicable to IGST also on the supply made by specific categories of goods or services or both.
			5(4)		The integrated 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	New clause added Reverse charge of IGST will be applicable when goods or services received from unregistered person.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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.	It is pertinent to note that no exemption is available if there are inter-state supplies. Situation may arise when supplies are received from such person who has not quoted IGST Number on Tax Invoice, since any person who is involved in inter-state sale have to obtain the registration compulsorily.
					The Government may, on the recommendations of the Council, by notification, specify categories of services, the tax on inter-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	Any supplies made through E-Commerce operator, E-Commerce operator will be liable to pay IGST on services as may be specified under the notification.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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 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.	E-Commerce will have to obtain compulsorily registration in India even though his physical presence may not be in taxable territory.
			6(1)	Power to grant exemption from tax	(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	Government is empowered to give the exemption wholly or partially.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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.	
6(1)	Power to grant exemption from tax	Any exemption granted by the Central Government on the recommendation of the Council, under section 11 of the CGST Act in respect of intra-State supply of goods and/or services of any specified description, shall apply <i>mutatis mutandis</i> to inter-State supply of goods and/or services of the said description unless specifically provided otherwise	6(2)	Power to grant exemption from tax	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.	The clause is made absolute and there is no scope of providing otherwise
			6(3)	Power to grant exemption from tax	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 <i>Explanation</i> in such notification or order, as the	Government can issue the circular or insert explanation which will be retrospective. However this has to issue within one year of issue of original notification.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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 <i>Explanation</i> shall have effect as if it had always been the part of the first such notification or order, as the case may be. <i>Explanation.</i>— 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 DETERMINATION OF NATURE OF SUPPLY						
3	Supplies of goods and/or services in the course of	(1) Subject to the provisions of section 7, supply of goods in the course of inter-State trade or commerce means any supply	7	Nature of supply	(1) Subject to the provisions of section 10, supply of goods, where the location of the	Amended to include within ambit of interstate supplies, the transactions between two different Union territories, a



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
	inter-State trade or commerce	where the location of the supplier and the place of supply are in different States. (2) Subject to the provisions of section 9, supply of services in the course of inter-State trade or commerce means any supply where the location of the supplier and the place of supply are in different States. (3) Supply of goods in the course of import into the territory of India till they cross the customs frontiers of India shall be deemed to be a supply of goods in the course of inter-State trade or commerce. (4) Supply of services in the course of import into the territory of India shall be deemed to be a supply of services in the course of inter-State trade or commerce. (5) Supply of goods and/or services, when the supplier is located in India and the place of supply is outside India, shall be deemed to be a supply of goods			supplier and the place of supply are in— (a) two different States; (b) two different Union territories; or (c) a State and a Union territory, shall be treated as a supply of goods in the course of inter-State trade or commerce. (2) Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce. (3) Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in— (a) two different States; (b) two different Union territories; or (c) a State and a Union territory, shall be treated as a supply of services in the course of inter-State trade or commerce.	State and a Union territory and supply to / by SEZ Developer or SEZ Unit. However, State definition includes Jammu & Kashmir and all other states including Delhi & Pondicherry and Union Territories. In view of the same, if supplies are made from any other state / Union Territory to Jammu & Kashmir, it will be treated as Inter-State Supply.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		and/or services in the course of inter-State trade or commerce. (6) Supply of goods and/ or services to or by a SEZ developer or an SEZ unit, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce. (7) Any supply of goods and/or services in the taxable territory, not being an intra-State supply and not covered elsewhere in this section, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.			(4) Supply of services imported into the territory of India shall be treated to be a supply of services in the course of inter-State trade or commerce. (5) Supply of goods or services or both,— (a) when the supplier is located in India and the place of supply is outside India; (b) to or by a Special Economic Zone developer or a Special Economic Zone unit; or (c) in the taxable territory, not being an intra-State supply and not covered elsewhere in this section, shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce.	
4	Supplies of goods and/or services in the course of intra-State trade or commerce	(1) Subject to the provisions of section 7, intra-State supply of goods means any supply of goods where the location of the supplier and the place of supply are in the same State:	8	Intra - State supply.	(1) Subject to the provisions of section 10, supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union	Transactions where the location of the supplier and the place of supply of services are in the same Union Territory are included in intra-State.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		PROVIDED that the intra-State supply of goods shall not include: (i) supply of goods to or by a SEZ developer or to or by an SEZ unit; (ii) supply of goods brought into India in the course of import till they cross the customs frontiers of India. (2) Subject to the provisions of section 9, intra-State supply of services means any supply of services where the location of the supplier and the place of supply are in the same State: PROVIDED that the intra-State supply of services shall not include supply of services to or by a SEZ developer or to or by an SEZ unit.			territory shall be treated as intra-State supply: Provided that the following supply of goods shall not be treated as intra-State supply, namely:— (i) supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit; (ii) goods imported into the territory of India till they cross the customs frontiers of India; or (iii) supplies made to a tourist referred to in section 15. (2) Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply: Provided that the intra-State supply of services shall not include supply of services to	Clarification w.r.t. Distinct person is expanded to include registered establishment under different business vertical in that state.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					or by a Special Economic Zone developer or a Special Economic Zone unit. <i>Explanation 1.</i>—For the purposes of this Act, where a person has,— (i) an establishment in India and any other establishment outside India; (ii) an establishment in a State or Union territory and any other establishment outside that State; or (iii) an establishment in a State or Union territory and any other establishment being a business vertical registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons. <i>Explanation 2.</i>—A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
			9	Supplies in territorial waters	Notwithstanding anything contained in this Act,— (a) where the location of the supplier is in the territorial waters, the location of such supplier; or (b) where the place of supply is in the territorial waters, the place of supply, shall, for the purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.	New clause added to have clarity w.r.t. place of supply involving territorial waters and when the place of supply will be the territory water it will be deemed to be considered from Coastal State / UT nearest point of baseline.
CHAPTER– V PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH						
7	Place of supply of goods other than supply of goods imported into, or exported from India		10	Place of supply of goods other than supply of goods imported into, or exported from India.	(1) The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,— (a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement	No change



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					of goods terminates for delivery to the recipient; (b) where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person; (c) where the supply does not involve movement of goods, whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient; (d) where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly;	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(e) where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board. (2) Where the place of supply of goods cannot be determined, the place of supply shall be determined in such manner as may be prescribed.	
8	Place of supply of goods imported into, or exported from India		11	Place of supply of goods imported into or exported from India.	The place of supply of goods,— (a) imported into India shall be the location of the importer; (b) exported from India shall be the location outside India.	No change
9	Place of supply of services where the location of supplier of service and the location of the recipient of service is in India		12	Place of supply of services where location of supplier of services and location of recipient of services is in India.	(1) The provisions of this section shall apply to determine the place of supply of services where the location of supplier of services and the location of the recipient of services is in India (2) The place of supply of services, except the services specified in sub-sections (3)	No change except for inclusion of Union State w.r.t. place of supply of advertisement services



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					to (14),– (a) made to a registered person shall be the location of such person; (b) made to any person other than a registered person shall be,– (i) the location of the recipient where the address on record exists; and (ii) the location of the supplier of services in other cases. (3) The place of supply of services,– (a) directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or (b) by way of lodging accommodation by a hotel, inn, guest house, home stay,	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					club or campsite, by whatever name called, and including a house boat or any other vessel; or (c) by way of accommodation in any immovable property for organising any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or (d) any services ancillary to the services referred to in clauses (a), (b) and (c), shall be the location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located: Provided that if the location of the immovable property or boat or vessel is located or intended to be located outside India, the place of supply shall be the location of the recipient.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					<i>Explanation.</i>—Where the immovable property or boat or vessel is located in more than one State or Union territory, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed. (4) The place of supply of restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery shall be the location where the services are actually performed. (5) The place of supply of services in relation to training and performance appraisal	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					to,— (a) a registered person, shall be the location of such person; (b) a person other than a registered person, shall be the location where the services are actually performed. (6) The place of supply of services provided by way of admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto, shall be the place where the event is actually held or where the park or such other place is located. (7) The place of supply of services provided by way of : (a) organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition,	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					celebration or similar events; or (b) services ancillary to organisation of any of the events or services referred to in clause (a) , or assigning of sponsorship to such events,— (i) to a registered person, shall be the location of such person; (ii) to a person other than a registered person, shall be the place where the event is actually held and if the event is held outside India, the place of supply shall be the location of the recipient. <i>Explanation.</i>—Where the event is held in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such event, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed. (8) The place of supply of services by way of transportation of goods, including by mail or courier to,— (a) a registered person, shall be the location of such person; (b) a person other than a registered person, shall be the location at which such goods are handed over for their transportation. (9) The place of supply of passenger transportation service to,— (a) a registered person, shall be the location of such person; (b) a person other than a registered person, shall be the place where the passenger	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					embarks on the conveyance for a continuous journey: Provided that where the right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage, the place of supply of such service shall be determined in accordance with the provisions of sub-section (2). <i>Explanation.</i>—For the purposes of this sub-section, the return journey shall be treated as a separate journey, even if the right to passage for onward and return journey is issued at the same time. (10) The place of supply of services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, shall be the location of the first scheduled point of departure of that conveyance for the journey. (11) The place of supply of telecommunication services including data transfer,	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					broadcasting, cable and direct to home television services to any person shall,— (a) in case of services by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna, be the location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for receipt of services; (b) in case of mobile connection for telecommunication and internet services provided on post-paid basis, be the location of billing address of the recipient of services on the record of the supplier of services; (c) in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					basis through a voucher or any other means,— (i) through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher, be the address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or (ii) by any person to the final subscriber, be the location where such prepayment is received or such vouchers are sold; (d) in other cases, be the address of the recipient as per the records of the supplier of services and where such address is not available, the place of supply shall be location of the supplier of services: Provided that where the address of the recipient as per the records of the supplier of services is not available, the place of supply shall be	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					location of the supplier of services: Provided further that if such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment, the location of the recipient of services on the record of the supplier of services shall be the place of supply of such services. <i>Explanation.</i>—Where the leased circuit is installed in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such circuit, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					contract or agreement, on such other basis as may be prescribed. (12) The place of supply of banking and other financial services, including stock broking services to any person shall be the location of the recipient of services on the records of the supplier of services: Provided that if the location of recipient of services is not on the records of the supplier, the place of supply shall be the location of the supplier of services. (13) The place of supply of insurance services shall,— (a) to a registered person, be the location of such person; (b) to a person other than a registered person, be the location of the recipient of services on the records of the supplier of services. (14) The place of supply of advertisement services to the	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					Central Government, a State Government, a statutory body or a local authority meant for the States or Union territories identified in the contract or agreement shall be taken as being in each of such States or Union territories and the value of such supplies specific to each State or Union territory shall be in proportion to the amount attributable to services provided by way of dissemination in the respective States or Union territories as may be determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.	
10	Place of supply of services where the location of the supplier or the		13	Place of supply of services where location of supplier or	(1) The provisions of this section shall apply to determine the place of supply of services where the location of the supplier of services or	No change except for inclusion of Union State where services are in more than one Union Territory



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
	location of the recipient is outside India			location of recipient is outside India.	the location of the recipient of services is outside India. (2) The place of supply of services except the services specified in sub-sections (3) to (13) shall be the location of the recipient of services: Provided that where the location of the recipient of services is not available in the ordinary course of business, the place of supply shall be the location of the supplier of services. (3) The place of supply of the following services shall be the location where the services are actually performed, namely:— (a) services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services in order to provide the services:	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					Provided that when such services are provided from a remote location by way of electronic means, the place of supply shall be the location where goods are situated at the time of supply of services: Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs and are exported after repairs without being put to any other use in India, than that which is required for such repairs; (b) services supplied to an individual, represented either as the recipient of services or a person acting on behalf of the recipient, which require the physical presence of the recipient or the person acting on his behalf, with the supplier for the supply of services.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(4) The place of supply of services supplied directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including that of architects or interior decorators, shall be the place where the immovable property is located or intended to be located. (5) The place of supply of services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organisation, shall be the	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					place where the event is actually held. (6) Where any services referred to in sub-section (3) or sub-section (4) or sub-section (5) is supplied at more than one location, including a location in the taxable territory, its place of supply shall be the location in the taxable territory. (7) Where the services referred to in sub-section (3) or sub-section (4) or sub-section (5) are supplied in more than one State or Union territory, the place of supply of such services shall be taken as being in each of the respective States or Union territories and the value of such supplies specific to each State or Union territory shall be in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					agreement, on such other basis as may be prescribed. (8) The place of supply of the following services shall be the location of the supplier of services, namely:— (a) services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders; (b) intermediary services; (c) services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month. <i>Explanation.</i>—For the purposes of this sub-section, the expression,— (a) “account” means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account; (b) “banking company” shall have the same meaning as assigned to it under clause (a)	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					of section 45A of the Reserve Bank of India Act, 1934; (c) “financial institution” shall have the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934; (d) “non-banking financial company” means,— (i) a financial institution which is a company; (ii) a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or (iii) such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(9) The place of supply of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of such goods. (10) The place of supply in respect of passenger transportation services shall be the place where the passenger embarks on the conveyance for a continuous journey. (11) The place of supply of services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of that conveyance for the journey. (12) The place of supply of online information and database access or retrieval services shall be the location of the recipient of services.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					<i>Explanation.</i>—For the purposes of this sub-section, person receiving such services shall be deemed to be located in the taxable territory, if any two of the following noncontradictory conditions are satisfied, namely:— (a) the location of address presented by the recipient of services through internet is in the taxable territory; (b) the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory; (c) the billing address of the recipient of services is in the taxable territory; (d) the internet protocol address of the device used by the recipient of services is in the taxable territory; (e) the bank of the recipient of services in which the account used for payment	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					is maintained is in the taxable territory; (f) the country code of the subscriber identity module card used by the recipient of services is of taxable territory; (g) the location of the fixed land line through which the service is received by the recipient is in the taxable territory. (13) In order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, the Government shall have the power to notify any description of services or circumstances in which the place of supply shall be the place of effective use and enjoyment of a service.	
12	Special provision for payment of tax by a supplier of online information and		14	Special provision for payment of tax by a supplier of online information and	(1) On supply of online information and database access or retrieval services by any person located in a non-taxable territory and received by a non-taxable online	No change



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
	database access or retrieval services located outside India to specified person in the taxable territory			database access or retrieval services	recipient, the supplier of services located in a non-taxable territory shall be the person liable for paying integrated tax on such supply of services: Provided that in the case of supply of online information and database access or retrieval services by any person located in a non-taxable territory and received by a nontaxable online recipient, an intermediary located in the non-taxable territory, who arranges or facilitates the supply of such services, shall be deemed to be the recipient of such services from the supplier of services in non-taxable territory and supplying such services to the non-taxable online recipient except when such intermediary satisfies the following conditions, namely:—	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(a) the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question and its supplier in non-taxable territory; (b) the intermediary involved in the supply does not authorise the charge to the customer or take part in its charge which is that the intermediary neither collects or processes payment in any manner nor is responsible for the payment between the non-taxable online recipient and the supplier of such services; (c) the intermediary involved in the supply does not authorise delivery; and (d) the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the supplier of services.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					(2) The supplier of online information and database access or retrieval services referred to in sub-section (1) shall, for payment of integrated tax, take a single registration under the Simplified Registration Scheme to be notified by the Government: Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay integrated tax on behalf of the supplier: Provided further that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he may appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
CHAPTER– VI REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST						
20	Refund of IGST paid on supply of goods to outbound tourist		15	Refund of integrated tax paid on supply of goods to tourist leaving India	The integrated tax paid by tourist leaving India on any supply of goods taken out of India by him shall be refunded in such manner and subject to such conditions and safeguards as may be prescribed. <i>Explanation.</i>– For the purposes of this section, the term “tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes	No change except that previous provision contained a specific clause that refund shall be allowed only on such supply of goods that is procured from a registered taxable person who satisfies the conditions and complies with the requirement, including relating to issue of invoice in the prescribed Manner. The conditions and safeguards are anyways going to be prescribed and hence not required.
CHAPTER VII ZERO RATED SUPPLY						
16(1)	Zero rated supply		16(1)	Zero rated supply	(1) “zero rated supply” means any of the following supplies of goods or services or both, namely:— (a) export of goods or services or both; or (b) supply of goods or services or both to a Special Economic	No change



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					Zone developer or a Special Economic Zone unit.	
16(2)		Subject to provisions of sub-section (3) of section 17 of the CGST Act, 2016, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply	16(2)		Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.	No credit w.r.t. non-taxable supply even if they are pertaining to categories covered under zero rated supply
16(3)		A registered taxable person exporting goods or services shall be eligible to claim refund under one of the following two options, namely a) a registered taxable person may export goods or services under bond, subject to such conditions, safeguards and procedure as may be prescribed in this regard, without payment of IGST and claim refund of unutilized input tax credit in accordance with provisions of section 48 of the CGST Act, 2016 read with rules made thereunder; (b) a registered taxable person may export goods or services,	16(3)		A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:— (a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or (b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of	Provision of export under Legal Undertaking is included Supply to SEZ Developer / Unit is treated at par with physical exports and the same will be treated as Zero rated Supply and will not attract IGST under the bond / Letter of Undertaking or pay the IGST under the claim of refund.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		subject to such conditions, safeguards and procedure as may be prescribed in this regard, on payment of IGST and claim refund of IGST paid on goods and services exported in accordance with provisions of section 48 of the CGST Act, 2016 read with rules made thereunder.			integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.	
16(4)		(4) The SEZ developer or SEZ unit receiving zero rated supply specified in clause (a) of sub-section (1) shall be eligible, subject to the conditions, safeguards and procedure as may be prescribed in this regard, to claim refund of IGST paid by the registered taxable person on such supply.				Deleted. It is very welcome provision. Now there is no confusion whether supplies to SEZ will be subjected to IGST. Now Supplies to SEZ will be zero rated and treated at par with physical exports.
CHAPTER-VIII APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS						
15	Apportionment of tax collected under the Act and settlement of funds	(1) Out of the IGST paid to the Central Government in respect of inter-State supply of goods and/or services to an unregistered person or to a taxable person paying tax under section 9 of the CGST Act, 2016 the amount of tax calculated at	17(1)	Apportionment of tax and settlement of funds.	Out of the integrated tax paid to the Central Government,— (a) in respect of inter-State supply of goods or services or both to an unregistered person or to a registered person paying tax under	Balance amount of integrated tax remaining in the integrated tax account in respect of the supply for which an apportionment to the Central Government has been done shall be done to Central Government where



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		the rate equivalent to the CGST on similar intra-state supply shall be apportioned to the Central Government. (2) Out of the IGST paid to the Central Government in respect of inter-State supply of goods and/or services where such taxable person is not eligible for input tax credit, the amount of tax calculated at the rate equivalent to the CGST on similar intra-State supply shall be apportioned to the Central Government. (3) Out of the IGST paid to the Central Government in respect of inter-State supply of goods and/or services made in a year to a registered taxable person, where he does not avail of the said credit within the specified period and thus remains in the IGST account after expiry of the due date for filing of annual return for such year in which the supply was made, the amount of tax calculated at the rate			section 10 of the Central Goods and Services Tax Act; (b) in respect of inter-State supply of goods or services or both where the registered person is not eligible for input tax credit; (c) in respect of inter-State supply of goods or services or both made in a financial year to a registered person, where he does not avail of the input tax credit within the specified period and thus remains in the integrated tax account after expiry of the due date for furnishing of annual return for such year in which the supply was made; (d) in respect of import of goods or services or both by an unregistered person or by a registered person paying tax under section 10 of the Central Goods and Services Tax Act; (e) in respect of import of goods or services or both where the registered person	such supply takes place in a Union territory. Corresponding provisions have been amended to incorporate Central Government in respect of supplies of Union Territory



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		equivalent to the CGST on similar intra-State supply shall be apportioned to the Central Government. (4) Out of the IGST paid to the Central Government in respect of import of goods and / or services by an unregistered person or by a taxable person paying tax under section 9 of the CGST Act, 2016 the amount of tax calculated at the rate equivalent to the CGST on similar intra-State supply shall be apportioned to the Central Government. (5) Out of the IGST paid to the Central Government in respect of import of goods and / or services, where the such taxable person is not eligible for input tax credit, the amount of tax calculated at the rate equivalent to the CGST on similar intra-State supply shall be apportioned to the Central Government.			is not eligible for input tax credit; (f) in respect of import of goods or services or both made in a financial year by a registered person, where he does not avail of the said credit within the specified period and thus remains in the integrated tax account after expiry of the due date for furnishing of annual return for such year in which the supply was received, the amount of tax calculated at the rate equivalent to the central tax on similar intra-State supply shall be apportioned to the Central Government.	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		(6) Out of the IGST paid to the Central Government in respect of import of goods and / or services made in a year by a registered taxable person, where he does not avail of the said credit within the specified period and thus remains in the IGST account after expiry of the due date for filing of annual return for such year in which the supply was received, the amount of tax calculated at the rate equivalent to the CGST on similar intra-State supply shall be apportioned to the Central Government.				
		(7) The balance amount of tax remaining in the IGST account in respect of the supply for which an apportionment to the Central Government has been done under subsection (1), (2), (3), (4), (5) or (6) shall be apportioned to the State where such supply takes place as per sections 7, 8, 9 or 10:	17(2)		The balance amount of integrated tax remaining in the integrated tax account in respect of the supply for which an apportionment to the Central Government has been done under sub-section (1) shall be apportioned to the,— (a) State where such supply takes place; and	Central Government in respect of supply in Union Territory



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		PROVIDED that where the place of such supply made by any taxable person cannot be determined separately, the said balance amount shall be apportioned to each of the States to which such taxable person has made supplies during the financial year in the proportion of the total supplies made to each of such States: PROVIDED FURTHER that where the taxable person making such supplies cannot be determined, the said balance amount shall be apportioned to all States as per the order made by the President under clause (2) of Article 270.			(b) Central Government where such supply takes place in a Union territory: Provided that where the place of such supply made by any taxable person cannot be determined separately, the said balance amount shall be apportioned to,— (a) each of the States; and (b) Central Government in relation to Union territories, in proportion to the total supplies made by such taxable person to each of such States or Union territories, as the case may be, in a financial year: Provided further that where the taxable person making such supplies is not identifiable, the said balance amount shall be apportioned to all States and the Central Government in proportion to the amount collected as State tax or, as the case may be, Union territory tax, by the respective State or, as the	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					case may be, by the Central Government during the immediately preceding financial year.	
		(8) The provisions of sub-sections (1), (2), (3), (4), (5), (6) and (7) relating to apportionment of tax shall <i>mutatis mutandis</i> apply to the apportionment of interest, penalty and compounding amount realized in connection with the tax so apportioned.	17(3)		The provisions of sub-sections (1) and (2) relating to apportionment of integrated tax shall, <i>mutatis mutandis</i> apply to the apportionment of interest, penalty and compounding amount realised in connection with the tax so apportioned.	No change
		(9) Where an amount has been apportioned to the Central Government or a State Government under sub-sections (1), (2), (3), (4), (5), (6), (7) and (8) the amount collected as IGST shall stand reduced by an amount equal to the amount so apportioned and the Central Government shall transfer to the CGST account an amount equal to an amount apportioned to the Central Government and shall transfer to the SGST account of the State an amount equal to an amount apportioned	17(4)		Where an amount has been apportioned to the Central Government or a State Government under sub-section (1) or sub-section (2) or sub-section (3), the amount collected as integrated tax shall stand reduced by an amount equal to the amount so apportioned and the Central Government shall transfer to the central tax account or Union territory tax account, an amount equal to the respective amounts apportioned to the Central Government and shall	Amended to incorporate provisions related to union territory



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		to that State, in the manner and time as may be prescribed.			transfer to the State tax account of the respective States an amount equal to the amount apportioned to that State, in such manner and within such time as may be prescribed.	
		(10) Any IGST amount apportioned to a State, if subsequently found refundable to any person and refunded to such person, shall be reduced from the amount apportioned to such State under this section or otherwise, in the manner and time as may be prescribed.	17(5)		Any integrated tax apportioned to a State or, as the case may be, to the Central Government on account of a Union territory, if subsequently found to be refundable to any person and refunded to such person, shall be reduced from the amount to be apportioned under this section, to such State, or Central Government on account of such Union territory, in such manner and within such time as may be prescribed.	Amended to incorporate provisions related to union territory
14	Transfer of input tax credit	(1) On utilization of input tax credit availed under this Act for payment of tax dues under the CGST Act as per sub-section (5) of section 11, the amount collected as	18	Transfer of input tax credit	On utilisation of credit of integrated tax availed under this Act for payment of,— (a) Central tax in accordance with the provisions of sub-section (5) of section 49 of the Central Goods and Services	Provision amended to incorporate tax provisions of utilisation of credit of integrated tax availed under this Act for payment of union territory tax.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		IGST shall stand reduced by an amount equal to the credit so utilized and the Central Government shall transfer an amount equal to the amount so reduced from the IGST account to the CGST account in the manner and time as may be prescribed. (2) On utilization of input tax credit availed under this Act for payment of tax dues under the SGST Act as per sub-section (5) of section 11, the amount collected as IGST shall stand reduced by an amount equal to the credit so utilized and shall be apportioned to the appropriate State government and the Central Government shall transfer the amount so apportioned to account of the appropriate State Government in the manner and time as may be prescribed.			Tax Act, the amount collected as integrated tax shall stand reduced by an amount equal to the credit so utilised and the Central Government shall transfer an amount equal to the amount so reduced from the integrated tax account to the central tax account in such manner and within such time as may be prescribed; (b) Union territory tax in accordance with the provisions of section 9 of the Union Territory Goods and Services Tax Act, the amount collected as integrated tax shall stand reduced by an amount equal to the credit so utilised and the Central Government shall transfer an amount equal to the amount so reduced from the integrated tax account to the Union territory tax account in such manner and within such time as may be prescribed; (c) State tax in accordance with the provisions of the respective State Goods and	Explanation inserted to define appropriate state



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					Services Tax Act, the amount collected as integrated tax shall stand reduced by an amount equal to the credit so utilised and shall be apportioned to the appropriate State Government and the Central Government shall transfer the amount so apportioned to the account of the appropriate State Government in such manner and within such time as may be prescribed. <i>Explanation.</i>—For the purposes of this Chapter, “appropriate State” in relation to a taxable person, means the State or Union territory where he is registered or is liable to be registered under the provisions of the Central Goods and Services Tax Act.	
19	Tax wrongfully collected and deposited with the Central or a State Government	(1) A taxable person who has paid IGST on a supply considered by him to be an inter-state supply, but which is subsequently found to be an intra-State supply, shall, be	19	Tax wrongfully collected and paid to Central Government or State Government.	(1) A registered person who has paid integrated tax on a supply considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall	Amended to incorporate provisions related to union territory tax in line with CGST / SGST



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		granted refund of the amount of IGST so paid in such manner and subject to such conditions as may be prescribed. (2) A taxable person who has paid CGST / SGST on a transaction considered by him to be an intra-State supply, but which is subsequently found to be an inter-State supply, shall not be required to pay any interest on the amount of IGST payable			be granted refund of the amount of integrated tax so paid in such manner and subject to such conditions as may be prescribed. (2) A registered person who has paid central tax and State tax or Union territory tax, as the case may be, on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall not be required to pay any interest on the amount of integrated tax payable.	
17	Application of certain provisions of the CGST Act, 2016	The provisions relating to registration, valuation, time of supply of goods, time of supply of services, change in rate of tax in respect of supply of goods or services, input tax credit and utilization thereof, distribution of input tax credit by an Input Service Distributor, job work, accounts and records, payment, tax deduction at source, return, tax collection at source, audit,	20	Application of provisions of Central Goods and Services Tax Act.	Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,— (i) scope of supply; (ii) composite supply and mixed supply; (iii) time and value of supply; (iv) input tax credit; (v) registration; (vi) tax invoice, credit and debit notes;	Now, additional provision w.r.t. transitional provision and misc. provision of CGST Law has been made applicable to IGST.



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		assessment, adjudication, demands, refunds, interest, recovery of tax, offences and penalties, inspection, search and seizure, prosecution and power to arrest, appeals, review, advance ruling and compounding shall apply, so far as may be, in relation to the levy of tax under this Act as they apply in relation to levy of tax under the CGST Act, 2016 Provided that in the case of tax deduction at source, the deductor shall deduct tax at the rate of two percent from the payment made or credited to the supplier: Provided further that in the case of tax collection at source, the operator shall collect tax at the rate of two percent of the value of net supplies.			(vii) accounts and records; (viii) returns, other than late fee; (ix) payment of tax; (x) tax deduction at source; (xi) collection of tax at source; (xii) assessment; (xiii) refunds; (xiv) audit; (xv) inspection, search, seizure and arrest; (xvi) demands and recovery; (xvii) liability to pay in certain cases; (xviii) advance ruling; (xix) appeals and revision; (xx) presumption as to documents; (xxi) offences and penalties; (xxii) job work; (xxiii) electronic commerce; (xxiv) transitional provisions; and (xxv) miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, <i>mutatis mutandis</i>, apply, so far as may be, in relation to integrated	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					tax as they apply in relation to central tax as if they are enacted under this Act: Provided that in the case of tax deducted at source, the deductor shall deduct tax at the rate of two per cent. from the payment made or credited to the supplier: Provided further that in the case of tax collected at source, the operator shall collect tax at such rate not exceeding two per cent, as may be notified on the recommendations of the Council, of the net value of taxable supplies: Provided also that for the purposes of this Act, the value of a supply shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, and the Goods and Services Tax (Compensation to States) Act,	



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					if charged separately by the supplier: Provided also that in cases where the penalty is leviable under the Central Goods and Services Tax Act and the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the penalty leviable under this Act shall be the sum total of the said penalties.	
21	Import of services or inter-State supply of goods and/or services made on or after the appointed day	Import of services made on or after the appointed day shall be liable to tax under the provisions of this Act regardless of whether the transactions for such import of services had been initiated before the appointed day: Provided that if the tax on such import of services had been paid in full under the existing law, no tax shall be payable on such import under this Act: Provided further that if the tax on such import of services had been paid in part under	21	Import of services made on or after the appointed day	Import of services made on or after the appointed day shall be liable to tax under the provisions of this Act regardless of whether the transactions for such import of services had been initiated before the appointed day: Provided that if the tax on such import of services had been paid in full under the existing law, no tax shall be payable on such import under this Act: Provided further that if the tax on such import of services had been paid in part under	No change



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		the existing law, the balance amount of tax shall be payable on such import under this Act. <i>Explanation.</i> —For the purposes of this section, a transaction shall be deemed to have been initiated before the appointed day if either the invoice relating to such supply or payment, either in full or in part, has been received or made before the appointed day.			the existing law, the balance amount of tax shall be payable on such import under this Act. <i>Explanation.</i> —For the purposes of this section, a transaction shall be deemed to have been initiated before the appointed day if either the invoice relating to such supply or payment, either in full or in part, has been received or made before the appointed day.	
18	Power to make rules	(1) The Central Government may, on the recommendation of the Council, by notification, make rules for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing power, such rules may (a) provide for settlement of cases in accordance with Chapter XII of this Act; (b) provide for all or any of the matters which under any provision of this Act are	22	Power to make rules.	(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.	Power given to the Government to give retrospective effect to the rules from a date not earlier than the date on which the provisions of this Act come into force



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
		required to be prescribed or to be provided for 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) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.	
			23	Power to make Regulations	The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.	New Section giving power to the Board to make regulations
			24	Laying of rules, regulations and notifications	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	Fantastic provision in the legislative history of any act. Any notification, rules issued will have to be tabled before each house of the parliament either in the same session or one or two or more successive sessions immediately following the sessions when



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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.	such rules / notifications where issued and the same has to be agreed by both houses and if the same is modified by both houses, then such rules and regulations may be annulled but it will be prospective Procedure for laying down / modifications of rules, regulations, notifications is specified
			25	Removal of difficulties	(1) If any difficulty arises in giving effect to any provision	Government is empowered to make provisions for removing



Old Model GST Law Nov 2016			GST Bill Mar 2017			
Sec (Sub-Sec)	Clause	Provision	Sec (Sub-sec)	Clause	Provision	Impact Analysis
					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 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.	difficulties arising in implementation of provisions of the Act subject to specified limitations