GST Section List

Note: Sections which are in **Bold** & *Italics* are important in Exam point of view

Sections of IGST Act, 2017	
2	Definition of Intermediary, Import of g/s etc
3	Appointment of officers
4	Authorisation of officers of State tax /UT tax as proper officer in certain circumstances
5	Charge (Levy) & Collection of IGST
6	Power to grant exemption from tax
7	Inter-State supply of g/s
8	Intra-State supply of g/s
9	Supplies in territorial waters
10	PoS of goods other than supply of goods imported into, or exported from India (PoS - Place of Supply)
11	PoS of goods imported into, or exported from India
12	PoS of services if location of supplier & recipient is in India
13	PoS of services if location of supplier & recipient is outside India
14	Special provision for payment of tax by a supplier of online information & database access or retrieval services
15	Refund of IGST paid on supply of goods to tourist leaving India
16	Zero Rated Supply
17	Apportionment of tax and settlement of funds
18	Transfer of Input Tax Credit (ITC)
19	Tax wrongfully collected and paid to CG/SG
20	Application of provisions of CGST Act
21	Import of services made on or after the appointed day
22	Power to make rules
23	Power to make regulations
24	Laying of rules, regulations and notifications
25	Removal of difficulties
Sections of CGST Act, 2017	
2	Definition of Goods, Services, Supplier, Reverse Charge, Recipient, Consideration, Works Contract, Adjudicating Authority, ATO, IT, OT
3	Officers under this Act
4	Appointment of officers
5	Powers of officers
6	Authorisation of officers of State tax/ UTtax as proper officer in certain circumstances
7	Scope of Supply
8	Tax liability on Composite & Mixed supplies
9	Charge (Levy) & Collection of CGST
10	Composition Levy
11	Power to grant exemption from tax
12	ToS of Goods (ToS - Time of Supply)
13	ToS of Services
14	Change in rate of tax in respect of supply of g/s
15	Value of taxable supply of g/s
15(1)	Transaction Value (TV)
15(2)	Inclusions in Value
15(3)	Exclusions from Value
16	Eligibility & Conditions for taking ITC
17	Apportionment of credit & blocked credits
18	Availability of credit in special circumstances
19	Taking ITC in respect of inputs & capital goods sent for job work
20	Manner of distribution of credit by Input Service Distributor (ISD)
21	Manner of recovery of credit distributed in excess
22	Persons liable for registration (includes Threshold Exemption)
23	Persons not liable for registration
24	Compulsory registration in certain cases
25	Procedure for registration
26	Deemed registration
27	Special provisions relating to casual taxable person & NR taxable person
28	Amendment of registration
29	Cancellation of registration
30	Revocation of cancellation of registration
31	Tax invoice - Time period within which invoice has to be issued for supply of g/s
32	Prohibition of unauthorised collection of tax
33	Amount of tax to be indicated in tax invoice and other documents
34	Credit & Debit notes
35	Accounts & other records
35(1)	Accounts to be maintained
35(5)	Annual Audit by CA/CMA
36	Period of retention of accounts
37	Furnishing details of outward supplies
38	Furnishing details of inward supplies
39	Furnishing of returns - Due date to make payment is due date for filing return

40	First return
41	Claim of ITC & provisional acceptance thereof
42	Matching, reversal & reclaim of ITC
43	Matching, reversal & reclaim of reduction in output tax liability
44	Annual Return
45	Final return
46	Notice to return defaulters
47	Levy of Late fee (for belated filing)
48	GST Practitioners
49	Payment of tax, interest, penalty & other amounts
50	Interest on delayed payment of tax
51	TDS
52	TCS
53	Transfer of ITC
54	Refund of tax
55	Refund in certain cases
56	Interest on delayed refunds
57	Consumer Welfare Fund
58	Utilisation of Fund
59	Self Assessment
60	Provisional assessment
61	Scrutiny of returns
62	Assessment of non-filers of returns
63	Assessment of unregistered persons
64	Summary assessment in certain special cases
65	Audit by tax authorities
66	Special audit
67	Power of inspection, search and seizure
68	Inspection of goods in movement
69	Power to arrest
70	Power to summon persons to give evidence & produce documents
71	Access to business premises
72	Officers to assist proper officers
73	Determination of tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilised for any reason *other than fraud* or any wilful misstatement or suppression of facts
73(1)	Time limit for issuing Show Cause Notice (SCN)
73(2)	Time limit for issuing Orders
74	Determination of tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilised by reason *of fraud* or any wilful misstatement or suppression of facts
75	General provisions relating to determination of tax
76	Tax collected but not paid to Government
77	Tax wrongfully collected & paid to CG/SG
78	Initiation of recovery proceedings
79	Recovery of tax
80	Payment of tax & other amount in instalments
81	Transfer of property to be void in certain cases
82	Tax to be first charge on property
83	Provisional attachment to protect revenue in certain cases
84	Continuation & validation of certain recovery proceedings
85	Liability in case of transfer of business
86	Liability of agent & principal
87	Liability in case of amalgamation or merger of companies
88	Liability in case of company in liquidation
89	Liability of directors of private company
90	Liability of partners of firm to pay tax
91	Liability of guardians, trustees, etc
92	Liability of Court of Wards, etc
93	Special provisions regarding liability to pay tax, interest or penalty in certain cases
94	Liability in other cases
95	Definitions - Advance Ruling
96	Authority for advance ruling
97	Application for advance ruling
98	Procedure on receipt of application
99	Appellate Authority for Advance Ruling
100	Appeal to Appellate Authority
101	Orders of Appellate Authority
102	Rectification of advance ruling
103	Applicability of advance ruling
104	Advance ruling to be void in certain circumstances
105	Powers of Authority and Appellate Authority
106	Procedure of Authority & Appellate Authority
107	Appeals to Appellate Authority
108	Powers of Revisional Authority
109	Constitution of Appellate Tribunal & Benches thereof
110	President & Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc

111	Procedure before Appellate Tribunal
112	Appeals to Appellate Tribunal
113	Orders of Appellate Tribunal
114	Financial & administrative powers of President
115	Interest on refund of amount paid for admission of appeal
116	Appearance by authorised representative
117	Appeal to High Court
118	Appeal to Supreme Court
119	Sums due to be paid notwithstanding appeal, etc
120	Appeal not to be filed in certain cases
121	Non-appealable decisions & orders
122	Penalty for certain offences
123	Penalty for failure to furnish information return
124	Fine for failure to furnish statistics
125	General penalty
126	General disciplines related to penalty
127	Power to impose penalty in certain cases
128	Power to waive penalty or fee or both
129	Detention, seizure & release of goods & conveyances in transit
130	Confiscation of goods or conveyances and levy of penalty
131	Confiscation or penalty not to interfere with other punishments
132	Punishment for certain offences
133	Liability of officers and certain other persons
134	Cognizance of offences
135	Presumption of culpable mental state
136	Relevancy of statements under certain circumstances
137	Offences by companies
138	Compounding of offences
139	Migration of existing taxpayers
140	Transitional Arrangements for ITC
141	Transitional provisions relating to job work
142	Miscellaneous transitional provisions
143	Job work procedure
144	Presumption as to documents in certain cases
145	Admissibility of micro films, facsimile copies of documents & computer printouts as documents & as evidence
146	Common Portal
147	Deemed exports
148	Special procedure for certain processes
149	GST compliance rating
150	Obligation to furnish information return
151	Power to collect statistics
152	Bar on disclosure of information
153	Taking assistance from an expert
154	Power to take samples
155	Burden of proof
156	Persons deemed to be public servants
157	Protection of action taken under this Act
158	Disclosure of information by a public servant
159	Publication of information in respect of persons in certain cases
160	Assessment proceedings, etc., not to be invalid on certain grounds
161	Rectification of errors apparent on the face of record
162	Bar on jurisdiction of civil courts
163	Levy of fee
164	Power of Government to make rules
165	Power to make regulations
166	Laying of rules, regulations and notifications
167	Delegation of powers
168	Power to issue instructions or directions
169	Service of notice in certain circumstances
170	Rounding off of tax, etc
171	Anti-profiteering measure
172	Removal of difficulties
173	Amendment of Act 32 of 1994
174	Repeal & Saving