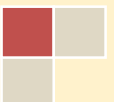


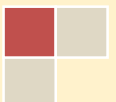
# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                                             |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|---------------------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance (No.2), Act 2019 | Finance Act, 2020 | Removal of Difficulty Orders u/s 172        |
| 1           |                     |                   |                   |                          |                   |                                             |
| 2           | Yes                 | Yes               |                   | Yes                      | Yes               |                                             |
| 3           |                     |                   |                   |                          |                   |                                             |
| 4           |                     |                   |                   |                          |                   |                                             |
| 5           |                     |                   |                   |                          |                   |                                             |
| 6           |                     |                   |                   |                          |                   |                                             |
| 7           | Yes                 |                   |                   |                          |                   |                                             |
| 8           |                     |                   |                   |                          |                   |                                             |
| 9           | Yes                 |                   |                   |                          |                   |                                             |
| 10          | Yes                 |                   |                   | Yes                      | Yes               | Yes. Order No. 01/2017, 01/2019 Central Tax |
| 11          |                     |                   |                   |                          |                   |                                             |
| 12          | Yes                 |                   |                   |                          |                   |                                             |
| 13          | Yes                 |                   |                   |                          |                   |                                             |
| 14          |                     |                   |                   |                          |                   |                                             |
| 15          |                     |                   |                   |                          |                   |                                             |
| 16          | Yes                 |                   |                   |                          | Yes               | Yes, Order No. 2/2018- Central Tax          |
| 17          | Yes                 |                   |                   |                          |                   | Yes, Order 04/2019- Central Tax             |



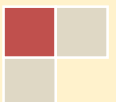
# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                                |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|--------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders   |
| 18          |                     |                   |                   |                          |                   |                                |
| 19          |                     |                   |                   |                          |                   |                                |
| 20          | Yes                 |                   |                   |                          |                   |                                |
| 21          |                     |                   |                   |                          |                   |                                |
| 22          | Yes                 |                   |                   | Yes                      |                   |                                |
| 23          |                     |                   |                   |                          |                   |                                |
| 24          | Yes                 |                   |                   |                          |                   |                                |
| 25          | Yes                 |                   |                   | Yes                      |                   |                                |
| 26          |                     |                   |                   |                          |                   |                                |
| 27          |                     |                   |                   |                          |                   |                                |
| 28          |                     |                   |                   |                          |                   |                                |
| 29          | Yes                 |                   |                   |                          | Yes               |                                |
| 30          |                     |                   |                   |                          | Yes               | Yes, Order 05/2019-Central Tax |
| 31          |                     |                   |                   |                          | Yes               | Yes, Order 03/2019-Central Tax |
| 31A         |                     |                   |                   | Inserted                 |                   |                                |
| 32          |                     |                   |                   |                          |                   |                                |
| 33          |                     |                   |                   |                          |                   |                                |
| 34          | Yes                 |                   |                   |                          |                   |                                |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                                                                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------------------------------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders                                                 |
| 35          | Yes                 |                   |                   |                          |                   |                                                                              |
| 36          |                     |                   |                   |                          |                   |                                                                              |
| 37          |                     |                   |                   |                          |                   | Yes, Order No. 2/2018-Central Tax                                            |
| 38          |                     |                   |                   |                          |                   |                                                                              |
| 39          | Yes                 |                   |                   | Yes                      |                   |                                                                              |
| 40          |                     |                   |                   |                          |                   |                                                                              |
| 41          |                     |                   |                   |                          |                   |                                                                              |
| 42          |                     |                   |                   |                          |                   |                                                                              |
| 43          |                     |                   |                   |                          |                   |                                                                              |
| 43A         | Inserted            |                   |                   |                          |                   |                                                                              |
| 44          |                     |                   |                   | Yes                      |                   | Yes, Order No. 1/2018, 3/2018, 6/2019, 07/2019, 08/2019, 10/2019 Central Tax |
| 45          |                     |                   |                   |                          |                   |                                                                              |
| 46          |                     |                   |                   |                          |                   |                                                                              |
| 47          |                     |                   |                   |                          |                   |                                                                              |
| 48          | Yes                 |                   |                   |                          |                   |                                                                              |
| 49          | Yes                 |                   |                   | Yes                      |                   |                                                                              |
| 49A         | Inserted            |                   |                   |                          |                   |                                                                              |
| 49B         | Inserted            |                   |                   |                          |                   |                                                                              |
| 50          |                     |                   |                   | Yes                      |                   |                                                                              |
| 51          |                     |                   |                   |                          | Yes               |                                                                              |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                                             |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|---------------------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders                |
| 52          | Yes                 |                   |                   | Yes                      |                   | Yes, Order No. 4/2018, 02/2019- Central Tax |
| 53          |                     |                   |                   |                          |                   |                                             |
| 53A         |                     |                   |                   | Inserted                 |                   |                                             |
| 54          | Yes                 |                   |                   | Yes `                    |                   |                                             |
| 55          |                     |                   |                   |                          |                   |                                             |
| 56          |                     |                   |                   |                          |                   |                                             |
| 57          |                     |                   |                   |                          |                   |                                             |
| 58          |                     |                   |                   |                          |                   |                                             |
| 59          |                     |                   |                   |                          |                   |                                             |
| 60          |                     |                   |                   |                          |                   |                                             |
| 61          |                     |                   |                   |                          |                   |                                             |
| 62          |                     |                   |                   |                          |                   |                                             |
| 63          |                     |                   |                   |                          |                   |                                             |
| 64          |                     |                   |                   |                          |                   |                                             |
| 65          |                     |                   |                   |                          |                   |                                             |
| 66          |                     |                   |                   |                          |                   |                                             |
| 67          |                     |                   |                   |                          |                   |                                             |
| 68          |                     |                   |                   |                          |                   |                                             |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 69          |                     |                   |                   |                          |                   |                              |
| 70          |                     |                   |                   |                          |                   |                              |
| 71          |                     |                   |                   |                          |                   |                              |
| 72          |                     |                   |                   |                          |                   |                              |
| 73          |                     |                   |                   |                          |                   |                              |
| 74          |                     |                   |                   |                          |                   |                              |
| 75          |                     |                   |                   |                          |                   |                              |
| 76          |                     |                   |                   |                          |                   |                              |
| 77          |                     |                   |                   |                          |                   |                              |
| 78          |                     |                   |                   |                          |                   |                              |
| 79          | Yes                 |                   |                   |                          |                   |                              |
| 80          |                     |                   |                   |                          |                   |                              |
| 81          |                     |                   |                   |                          |                   |                              |
| 82          |                     |                   |                   |                          |                   |                              |
| 83          |                     |                   |                   |                          |                   |                              |
| 84          |                     |                   |                   |                          |                   |                              |
| 85          |                     |                   |                   |                          |                   |                              |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 86          |                     |                   |                   |                          |                   |                              |
| 87          |                     |                   |                   |                          |                   |                              |
| 88          |                     |                   |                   |                          |                   |                              |
| 89          |                     |                   |                   |                          |                   |                              |
| 90          |                     |                   |                   |                          |                   |                              |
| 91          |                     |                   |                   |                          |                   |                              |
| 92          |                     |                   |                   |                          |                   |                              |
| 93          |                     |                   |                   |                          |                   |                              |
| 94          |                     |                   |                   |                          |                   |                              |
| 95          |                     |                   |                   | Yes                      |                   |                              |
| 96          |                     |                   |                   |                          |                   |                              |
| 97          |                     |                   |                   |                          |                   |                              |
| 98          |                     |                   |                   |                          |                   |                              |
| 99          |                     |                   |                   |                          |                   |                              |
| 100         |                     |                   |                   |                          |                   |                              |
| 101         |                     |                   |                   |                          |                   |                              |
| 101A        |                     |                   |                   | Inserted                 |                   |                              |
| 101B        |                     |                   |                   | Inserted                 |                   |                              |
| 101C        |                     |                   |                   | Inserted                 |                   |                              |
| 102         |                     |                   |                   | Yes                      |                   |                              |



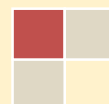
# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                                   |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|-----------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders      |
| 103         |                     |                   |                   | Yes                      |                   |                                   |
| 104         |                     |                   |                   | Yes                      |                   |                                   |
| 105         |                     |                   |                   | Yes                      |                   |                                   |
| 106         |                     |                   |                   | Yes                      |                   |                                   |
| 107         | Yes                 |                   |                   |                          |                   |                                   |
| 108         |                     |                   |                   |                          |                   |                                   |
| 109         |                     |                   |                   |                          | Yes               |                                   |
| 110         |                     |                   |                   |                          |                   |                                   |
| 111         |                     |                   |                   |                          |                   |                                   |
| 112         | Yes                 |                   |                   |                          |                   | Yes, Order No. 9/2019-Central Tax |
| 113         |                     |                   |                   |                          |                   |                                   |
| 114         |                     |                   |                   |                          |                   |                                   |
| 115         |                     |                   |                   |                          |                   |                                   |
| 116         |                     |                   |                   |                          |                   |                                   |
| 117         |                     |                   |                   |                          |                   |                                   |
| 118         |                     |                   |                   |                          |                   |                                   |
| 119         |                     |                   |                   |                          |                   |                                   |



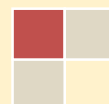
# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 120         |                     |                   |                   |                          |                   |                              |
| 121         |                     |                   |                   |                          |                   |                              |
| 122         |                     |                   |                   |                          | Yes               |                              |
| 123         |                     |                   |                   |                          |                   |                              |
| 124         |                     |                   |                   |                          |                   |                              |
| 125         |                     |                   |                   |                          |                   |                              |
| 126         |                     |                   |                   |                          |                   |                              |
| 127         |                     |                   |                   |                          |                   |                              |
| 128         |                     |                   |                   |                          |                   |                              |
| 129         | Yes                 |                   |                   |                          |                   |                              |
| 130         |                     |                   |                   |                          |                   |                              |
| 131         |                     |                   |                   |                          |                   |                              |
| 132         |                     |                   |                   |                          | Yes               |                              |
| 133         |                     |                   |                   |                          |                   |                              |
| 134         |                     |                   |                   |                          |                   |                              |
| 135         |                     |                   |                   |                          |                   |                              |
| 136         |                     |                   |                   |                          |                   |                              |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 137         |                     |                   |                   |                          |                   |                              |
| 138         |                     |                   |                   |                          |                   |                              |
| 139         |                     |                   |                   |                          |                   |                              |
| 140         | Yes                 |                   |                   |                          | Yes               |                              |
| 141         |                     |                   |                   |                          |                   |                              |
| 142         |                     |                   |                   |                          |                   |                              |
| 143         | Yes                 |                   |                   |                          |                   |                              |
| 144         |                     |                   |                   |                          |                   |                              |
| 145         |                     |                   |                   |                          |                   |                              |
| 146         |                     |                   |                   |                          |                   |                              |
| 147         |                     |                   |                   |                          |                   |                              |
| 148         |                     |                   |                   |                          |                   |                              |
| 149         |                     |                   |                   |                          |                   |                              |
| 150         |                     |                   |                   |                          |                   |                              |
| 151         |                     |                   |                   |                          |                   |                              |
| 152         |                     |                   |                   |                          |                   |                              |
| 153         |                     |                   |                   |                          |                   |                              |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No. | Amendments by       |                   |                   |                          |                   |                              |
|-------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|             | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 154         |                     |                   |                   |                          |                   |                              |
| 155         |                     |                   |                   |                          |                   |                              |
| 156         |                     |                   |                   |                          |                   |                              |
| 157         |                     |                   |                   |                          |                   |                              |
| 158         |                     |                   |                   |                          |                   |                              |
| 159         |                     |                   |                   |                          |                   |                              |
| 160         |                     |                   |                   |                          |                   |                              |
| 161         |                     |                   |                   |                          |                   |                              |
| 162         |                     |                   |                   |                          |                   |                              |
| 163         |                     |                   |                   |                          |                   |                              |
| 164         |                     |                   |                   |                          |                   |                              |
| 165         |                     |                   |                   |                          |                   |                              |
| 166         |                     |                   |                   |                          |                   |                              |
| 167         |                     |                   |                   |                          |                   |                              |
| 168         |                     |                   |                   | Yes                      | Yes               |                              |
| 169         |                     |                   |                   | Yes                      |                   |                              |
| 170         |                     |                   |                   |                          |                   |                              |



# Amendments in CGST Act, 2017 [updated till Finance Act, 2020]

| Section No.  | Amendments by       |                   |                   |                          |                   |                              |
|--------------|---------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|
|              | Amendment Act, 2018 | Finance Act, 2018 | Finance Act, 2019 | Finance Act (No.2), 2019 | Finance Act, 2020 | Removal of Difficulty Orders |
| 171          |                     |                   |                   |                          |                   |                              |
| 172          |                     |                   |                   |                          | Yes               |                              |
| 173          |                     |                   |                   |                          |                   |                              |
| 174          |                     |                   |                   |                          |                   |                              |
|              |                     |                   |                   |                          |                   |                              |
| Schedule-I   | Yes                 |                   |                   |                          |                   |                              |
| Schedule-II  | Yes                 |                   |                   |                          | Yes               |                              |
| Schedule-III | Yes                 |                   |                   |                          |                   |                              |
|              |                     |                   |                   |                          |                   |                              |

