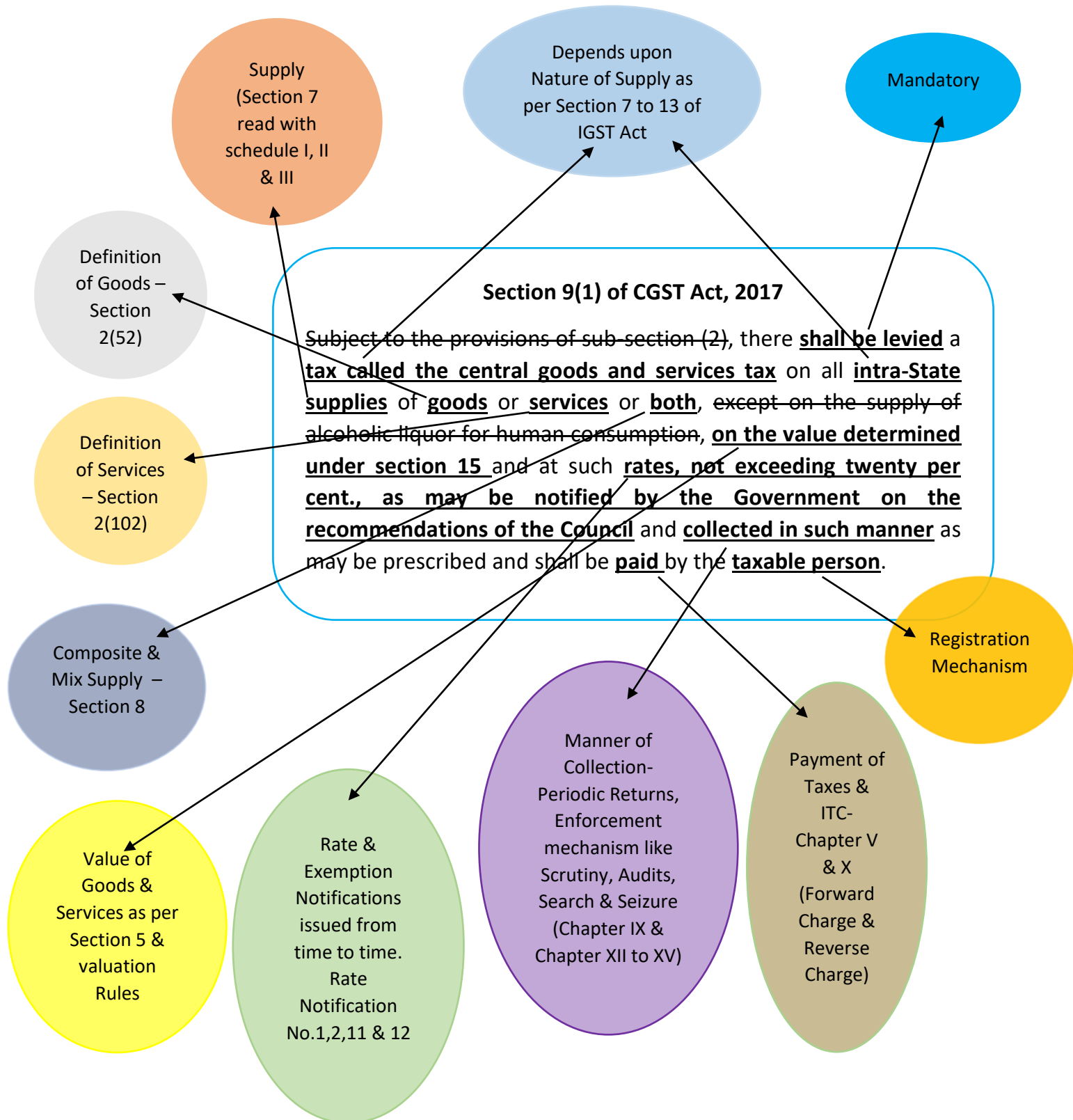




SUMMARY OF GST LAWS



(Corresponding sections to section 9 of CGST as covered above, are section 9 of every state's SGST Act, Section 7 of every Union Territory's UTGST Act and Section 6 of IGST Act where language of each section will be same except in SGST Act, tax would be named as SGST, in UTGST Act, tax will be named as UTGST & in IGST Act, tax would be named as IGST and nature of supply would be named as Inter State Supply)