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Summary of CGST Section & Rules

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CGST Section

Topic Name	Section	Description
Preliminary	1	Short Title,Extent & Commencement
	2	Definitions
Administration	3	Officers under GST Act
	4	Appointment of officers
	5	Powers of officers under GST
	6	Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances
Levy Of Tax	7	Scope of supply under GST Regime
	8	Tax liability on Composite & mixed Supply
	9	Levy & collection
Composition Scheme	10	Composition levy
Exemption	11	Power to grant Exemption
Time Of Supply	12	Time of Supply of Goods
	13	Time of Supply of Services
	14	Change in rate of tax in respect of supply of goods or services
Value Of Supply	15	Value of Taxable Supply
Input Tax Credit	16	Eligibility & conditions for taking input tax credit
	17	Apportionment of credit & blocked credits
	18	Availability of credit in special circumstances
	19	Taking input tax credit in respect of inputs & capital goods sent for jobwork
	20	Manner of distribution of credit by Input Service Distributor
	21	Manner of recovery of credit distributed in excess
Registration	22	Persons liable for registration
	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 & non-resident taxable
	28	Amendment of registration
	29	Cancellation of registration
	30	Revocation of cancellation of registration
Tax Invoice,Credit & Debit Note	31	Tax invoice
	32	Prohibition of unauthorised collection of tax
	33	Amount of tax to be indicated in tax invoice & other documents
	34	Credit & Debit notes
Accounts & Records	35	Accounts & other records
	36	Period of retention of accounts
Returns	37	Furnishing details of outward supplies
	38	Furnishing details of inward supplies
	39	Furnishing of returns
	40	First return
	41	Claim of input tax credit & provisional acceptance thereof
	42	Matching, reversal & reclaim of input tax credit
	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
	48	Goods & services tax practitioners
Payment of Tax	49	Payment of tax, interest, penalty & other amounts
	50	Interest on delayed payment of tax
	51	Tax deduction at source
	52	Collection of tax at source
	53	Transfer of input tax credit
Refunds	54	Refund of tax
	55	Refund in certain cases
	56	Interest on delayed refunds
	57	Consumer Welfare Fund
	58	Utilisation of Fund

CGST Section

Topic Name	Section	Description
Assessment	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
Audit	65	Audit by tax authorities
	66	Special audit
Inspection,Search, Seizure & Arrest	67	Power of inspection, search & 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
Demand & Recovery	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts
	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit 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 Central Government or State Government
	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
Liability to Pay in Certain Cases	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

CGST Section

Topic Name	Section	Description
Advance Rulling	95	Definitions of 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 & Appellate Authority
	106	Procedure of Authority & Appellate Authority
Appeals & Revision	107	Procedure of Authority & Appellate Authority
	108	Appeals to Appellate Authority
	109	Powers of Revisional Authority
	110	Constitution of Appellate Tribunal & Benches thereof 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 notwithst&ing appeal, etc
	120	Appeal not to be filed in certain cases
	121	Nonappealable decisions & orders
Offences & Penalties	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 & levy of penalty
	131	Confiscation or penalty not to interfere with other punishments
	132	Punishment for certain offences
	133	Liability of officers & 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

CGST Section

Topic Name	Section	Description
Transitional Provision	139	Migration of existing taxpayers
	140	Transitional arrangements for input tax credit
	141	Transitional provisions relating to job work
	142	Miscellaneous transitional provisions
Misslenious	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	Goods & services tax 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 servant
	157	Protection of action taken under this Act
	158	Disclosure of Info By Public Servant
	159	Publication Of Info 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 & notifications
	167	Delegation of powers
	168	Power to issue instructions or directions
	169	Service of notice in certain circumstances
	170	Rounding off of tax
	171	Antiprofiteering measure
	172	Removal of difficulties
	173	Amendment of Act 32 of 1994
	174	Repeal & saving

CGST Rules

Topic Name	Rules	Description
Preliminary	1	Short title, extent & commencement
	2	Definitions
Composition Scheme	3	Intimation for Composition Levy
	4	Effective Date for Composition Levy
	5	Conditions & Restrictions for Composition Levy
	6	Validity of Composition Levy
	7	Tax Rate under Composition Levy
Registration	8	Application for Registration
	9	Verification & Approval of Application for Registration
	10	Issue of Registration Certificate
	10A	Furnishing of Bank Account Details after Registration
	11	Separate registration for multiple places of business
	12	Registration of Persons required to deduct TDS/ TCS
	13	Registration of Non-resident Taxable Person
	14	Registration of OIDAR Services Provider
	15	Extension of Operation Period (Casual/ Non-resident)
	16	Suo-moto/ Temporary Registration
	17	Assignment of Unique Identity Number (UIN) to certain
	18	Display of Registration Certificate & GSTIN
	19	Amendment of Registration
	20	Application for Cancellation of Registration
	21	Registration liable to Cancellation in Certain Cases
	21A	Suspension of GST Registration
	22	Cancellation of Registration
	23	Revocation of Cancellation of Registration
	24	Migration/ Enrollment of Taxpayers Registered under the Existing Law
	25	Physical Verification of Registered Business Premises in Certain Cases
	26	Methods of Authentication/ Verification of e-filed documents
Value Of Supply	27	Value of Supply of Goods or Services (Consideration not wholly in Money)
	28	Value of Supply of Goods/ Services between Distinct/ Related Persons (other than through Agent)
	29	Value of Supply of Goods through an Agent
	30	Value of Supply of Goods/ Services based on Cost
	31	Residual Method for Determination of Value of Supply of Goods/ Services
	31A	Value of supply in case of lottery, betting, gambling & horse racing
	32	Determination of Value in respect of Certain Supplies
	32A	Value of supply where Kerala Flood Cess is applicable
	33	Value of Supply of Services in case of pure Agent
	34	Foreign Exchange Rate for Determination of Value
	35	Value of Supply inclusive of IGST, CGST, UTGST, SGST
Input Tax Credit	36	Documentary Requirements for claiming ITC
	37	Reversal of ITC (Non-payment of Consideration)
	38	Claim of ITC by Banks/ Financial Institutions
	39	Procedure for Distribution of ITC by ISD
	40	Manner of Claiming ITC in Special Circumstances
	41	Transfer of Credit on Sale, Merger, Amalgamation, Lease or Transfer of a Business
	41A	Transfer of ITC on obtaining separate registration for multiple places of business within a State/ UT
	42	Manner of Determination of Input Tax Credit in respect of Inputs or Input Services & Reversal thereof
	43	Manner of Determination of Input Tax Credit in respect of Capital Goods & Reversal thereof in certain Cases
	44	Manner of Reversal of ITC under Special Circumstances
	44A	Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar
	45	Restrictions on Inputs/ Capital Goods sent for Job Work

CGST Rules

Topic Name	Rules	Description
Tax Invoice,Credit & Debit Note	46	Tax Invoice
	46A	Invoice-cum-bill of supply
	47	Time Limit for Issuing Tax Invoice
	48	Manner of Issuing Tax Invoice
	49	Bill of Supply
	50	Receipt Voucher
	51	Refund Voucher
	52	Payment Voucher
	53	Revised Tax Invoice & Credit or Debit Notes
	54	Tax Invoice in Special Cases
	55	Transportation of Goods without issue of Invoice
	55A	Tax Invoice or bill of supply to accompany transport of Goods
Accounts & Records	56	Maintenance of Accounts by Registered Persons
	57	Generation & Maintenance of Electronic Records
	58	Records to be Maintained by Owner or Operator of Godown or Warehouse & Transporters
Returns	59	Form & Manner of Furnishing Details of Outward Supplies
	60	Form & Manner of Furnishing Details of Inward Supplies
	61	Form & Manner of Submission of Monthly Return
	62	Form & manner of submission of statement & return
	63	Form & Manner of Submission of Return by Non resident Taxable Person
	64	Form & Manner of Submission of Return by Persons Providing OIDAR Services
	65	Form & Manner of Submission of Return by an Input Service Distributor
	66	Form & Manner of Submission of Return by a person required to Deduct Tax at Source (TDS)
	67	Form & Manner of Submission of Statement of Supplies through an e-Commerce Operator
	68	Notice to Non-filers of Returns
	69	Matching of Claim of Input Tax Credit
	70	Final Acceptance of Input Tax Credit & Communication thereof
	71	Communication & Rectification of Discrepancy in ITC Claim/ Reversal thereof
	72	Claim of Input Tax Credit on the same Invoice more than Once
	73	Matching of Claim of Reduction in the Output Tax Liability
	74	Final Acceptance of Reduction in Output Tax Liability & Communication thereof
	75	Communication & Rectification of Discrepancy in Reduction in Output Tax Liability & Reversal of Claim of Reduction
	76	Claim of Reduction in Output Tax Liability more than Once
	77	Refund of Interest Paid on Reclaim of Reversals
	78	Matching of Details furnished by e-Commerce Operator/ Supplier
	79	Communication/ Rectification of Discrepancy in Details Furnished by e-Commerce Operator/ Supplier
	80	Annual Return
	81	Final Return
	82	Details of Inward Supplies of Persons having Unique Identity Number
	83	Provisions relating to a Goods & Services Tax (GST) Practitioner
	83A	GSTP Examination Procedure
	83B	Surrender of GSTP Enrollment
	84	Conditions for Purposes of Appearance by GST Practitioner
Payment of Tax	85	Electronic Liability Register
	86	Electronic Credit Ledger
	87	Electronic Cash Ledger
	88	Unique Identification Number (UIN) for each Transaction
	88A	Order of utilization of input tax credit (ITC)

CGST Rules

Topic Name	Rules	Description
Refunds	89	Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount
	90	Acknowledgement for Refund Application
	91	Grant of Provisional Refund
	92	Order Sanctioning Refund
	93	Credit of the Amount of Rejected Refund Claim
	94	Order Sanctioning Interest on Delayed Refunds
	95	Refund of Tax to certain Persons
	95A	Tax Refund to Airport Retail Outlets for Tax Free Supply to Outgoing International Tourists
	96	Refund of IGST on Exported Goods or Services
	96A	Export of goods or services under bond or Letter of Undertaking
	97	Consumer Welfare Fund
	97A	Manual filing & processing
Assessment	98	Provisional Assessment
	99	Scrutiny of Returns
	100	Assessment in Certain Cases
Audit	101	Audit
	102	Special Audit
Advance Rulling	103	Qualification & Appointment of Members of the AAR
	104	Form & Manner of Application to the AAR
	105	Certification of Copies of Advance Rulings Pronounced by the AAR
	106	Form & Manner of Appeal to the AAAR
	107	Certification of Copies of the Advance Rulings Pronounced by the Appellate Authority (AAAR)
	107A	Manual filing & processing
Appeals & Revision	108	Appeal to the Appellate Authority
	109	Application to the Appellate Authority
	109A	Appointment of Appellate Authority
	109B	Notice to person & order of revisional authority in case of revision
	110	Appeal to the Appellate Tribunal
	111	Application to the Appellate Tribunal
	112	Production of Additional Evidence before the Appellate Authority/ Tribunal
	113	Order of Appellate Authority/ Tribunal
	114	Appeal to the High Court
	115	Dem& Confirmed by the Court
	116	Disqualification for Misconduct of an Authorised Representative
Transitional Provision	117	Tax or Duty Credit Carried Forward under any Existing Law or on Goods Held in Stock on the Appointed Day
	118	Declaration to be made under Section 142(11)(c)
	119	Declaration of Stock held by a Principal & Agent
	120	Details of Goods sent on Approval Basis
	120A	Revision of declaration in FORM GST TRAN-1
	121	Recovery of Credit wrongly Availed

CGST Rules

Topic Name	Rules	Description
Misslenious	122	Constitution of the Anti-Profiteering Authority
	123	Constitution of the St&ing Committee & Screening Committees (Anti-Profiteering)
	124	Appointment/ Salary of Chairman/ Members of Anti- Profiteering Authority
	125	Secretary to the Anti-Profiteering Authority
	126	Power to Determine the Methodology & Procedure (Anti-Profiteering)
	127	Duties of the Authority (Anti-Profiteering)
	128	Examination of Application by the St&ing Committee & Screening Committee (Anti-Profiteering)
	129	Initiation & Conduct of Proceedings (Anti- Profiteering)
	130	Confidentiality of Information (Anti-Profiteering)
	131	Cooperation with Other Agencies or Statutory Authorities (Anti-Profiteering)
	132	Power to Summon Persons to give Evidence & Produce Documents (Anti-Profiteering)
	133	Order of the Authority (Anti-Profiteering)
	134	Decision to be taken by the Majority (Anti-Profiteering)
	135	Compliance by the Registered Person (Anti- Profiteering)
	136	Monitoring of the Order (Anti-Profiteering)
	137	Tenure of Authority (Anti-Profiteering)
	138	Generation of e-way Bill for Movement of Goods
	138A	Documents/ Devices to be carried in a Conveyance
	138B	Verification of Documents & conveyances (e-way Bill)
	138C	Inspection & Verification of Goods (e-way Bill)
	138D	Facility for uploading information regarding detention of vehicle
	138E	Restriction on furnishing of information in PART A of FORM GST EWB 01
Inspection,Search, Seizure & Arrest	139	Inspection, Search & Seizure
	140	Bond & Security for Release of Seized Goods
	141	Procedure in respect of Seized Goods
Demand & Recovery	142	Notice & Order for Dem& under the Act
	142A	Procedure for recovery of dues under existing laws
	143	Recovery by Deduction from any Money Owed
	144	Recovery by Sale of Goods under the Control of Proper Officer
	145	Recovery from a Third Person
	146	Recovery through Execution of a Decree, etc.
	147	Recovery by Sale of Movable or Immovable Property
	148	Prohibition against Bidding or Purchase by Officer
	149	Prohibition against Sale on Holidays
	150	Assistance by Police
	151	Attachment of Debts & Shares, etc.
	152	Attachment of Property in Custody of Courts or Public Officer
	153	Attachment of Interest in Partnership
	154	Disposal of Proceeds of Sale of Goods & Movable or Immovable Property
	155	Recovery through L& Revenue Authority
	156	Recovery through Court
	157	Recovery from Surety
	158	Payment of Tax & Other Amounts in Installments
	159	Provisional Attachment of Property
	160	Recovery from Company in Liquidation
	161	Continuation of certain Recovery Proceedings
Offences & Penalties	162	Procedure for Compounding of Offences

CGST Schedule

Schedule	Descripition
1	Activities to be treated as supply even if made without consideration
2	Activities or Transcation to be trated as supply of goods or supply of services
3	Activities or Transcations which shall as neither be Treated as supply of goods nor supply of Services