INDIRECT TAX

CA-FINAL

(RELEVANT FOR MAY 2018 EXAMS)

Jain & Jain's

Study - Revise - Krack

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IT IS IMPORTANT TO NOTE THAT WRITING THE SECTION NUMBER, RULE NUMBER AND NOTIFICATION NUMBER IS MUST FOR GETTING FULL MARKS.

CENTRAL GOODS & SERVICE TAX ACT, 2017

Preliminary		
Section 1	Applicability of GST Provisions	
Section 2	Definitions	
Section 3 to Section 6	-------------------Irrelevant--------------------	
Levy & Collection, Composition Scheme and Reverse Charge		
Section 7	Scope of Supply	
Section 8	Tax liability on Composite and Mixed Supplies	
Section 9	Levy and Collection	
	EN 4/2017 (CT) – Rate	RCM for Intra-State Supply of Notified Goods
	EN 4/2017 (IT) – Rate	RCM for Inter-State Supply of Notified Goods
	EN 13/2017 (CT) – Rate	RCM for Intra-State Supply of Notified Services
	EN 10/2017 (IT) – Rate	RCM for Inter-State Supply of Notified Services
	EN 38/2017 (CT) – Rate	Deferment of RCM for Intra-State Supply by Unregistered Person to Registered Person
	EN 32/2017 (IT) – Rate	Deferment of RCM for Inter-State Supply by Unregistered Person to Registered Person
	EN 17/2017 (CT) – Rate	ECO to pay GST for Intra-State Supply of Notified Services
	EN 14/2017 (IT) – Rate	ECO to pay GST for Inter-State Supply of Notified Services
Section 10	Composition Levy	
Exemption		
Section 11	Power to grant Exemption	
	EN 12/2017 (CT) – Rate	Exemption for Intra-State Supply of Services
	EN 9/2017 (IT) – Rate	Exemption for Inter-State Supply of Services
	EN 64/2017 – Customs	Exemption for Goods imported by SEZ
	EN 18/2017 (IT) – Rate	Exemption for Services imported by SEZ
Time of Supply		
Section 12	Time of Supply of Goods	
Section 13	Time of Supply of Services	
Section 14	Time of Supply for Change in Rate of Tax in respect of Supply of Goods or Services	
Value of Supply		
Section 15	Value of Taxable Supply	

Input Tax Credit	
Section 16	Eligibility and Conditions for taking Input Tax Credit
Section 17	Apportionment of Credit and Blocked Credits
Section 18	Availability of Credit in Special Circumstances
Section 19	Taking Input Tax Credit in respect of Inputs and Capital Goods sent for Job Work
Section 20	Manner of distribution of credit by Input Service Distributor
Section 21	Manner of Recovery of Credit distributed in excess
Registration	
Section 22	Persons liable for Registration
Section 23	Persons not liable for Registration
Section 24	Compulsory Registration in Certain Cases
Section 25	Procedure for Registration
Section 26	Deemed Registration
Section 27	Special provisions relating to Casual Taxable Person and Non-Resident Taxable Person
Section 28	Amendment of Registration
Section 29	Cancellation of Registration
Section 30	Revocation of Cancellation of Registration
Tax Invoice, Debit Note and Credit Note	
Section 31	Tax Invoice
Section 32	Prohibition of Unauthorized Collection of Tax
Section 33	Amount of tax to be indicated in Tax Invoice and Other Documents
Section 34	Credit Notes and Debit Notes
Accounts & Records	
Section 35	Accounts and other Records
Section 36	Period of Retention of Accounts
Returns	
Section 37	Furnishing details of Outward Supplies
Section 38	Furnishing details of Inward Supplies
Section 39	Furnishing of Returns
Section 40	First Return
Section 41	Claim of Input Tax Credit and Provisional Acceptance thereof
Section 42	Matching, Reversal and Reclaim of Input Tax Credit

Section 43	Matching, Reversal and Reclaim of Reduction in Output Tax Liability
Section 44	Annual Return
Section 45	Final Return
Section 46	Notice to Return Defaulters
Section 47	Levy of Late Fee
Section 48	Goods and Services Tax Practitioners
Payment	
Section 49	Payment of Tax, Interest, Penalty and Other Amounts
Section 50	Interest on Delayed Payment of Tax
Section 51	Tax Deduction at Source
Section 52	Collection of Tax at Source
Section 53	Transfer of Input Tax Credit
Refund	
Section 54	Refund of Tax
Section 55	Refund in Certain Cases
Section 56	Interest on Delayed Refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund
Assessment & Audit	
Section 59	Self-Assessment
Section 60	Provisional Assessment
Section 61	Scrutiny of Returns
Section 62	Assessment of Non-Filers of Returns
Section 63	Assessment of Unregistered Persons
Section 64	Summary Assessment in certain Special Cases
Section 65	Audit by Tax Authorities
Section 66	Special Audit
Inspection, Search, Seizure & Arrest	
Section 67	Power of Inspection, Search and Seizure
Section 68	Inspection of Goods in Movement
Section 69	Power to Arrest
Section 70	Power to Summon persons to give evidence and produce documents
Section 71	Access to Business Premises

Section 72	Officers to assist Proper Officers
Demand & Recovery	
Section 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
Section 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
Section 75	General Provisions relating to Determination of Tax
Section 76	Tax collected but not paid to Government
Section 77	Tax wrongfully collected and paid to Central Government or State Government
Section 78	Initiation of Recovery Proceedings
Section 79	Recovery of Tax
Section 80	Payment of Tax and Other Amount in Instalments
Section 81	Transfer of Property to be Void in certain cases
Section 82	Tax to be First Charge on Property
Section 83	Provisional Attachment to protect revenue in certain cases
Section 84	Continuation and Validation of certain Recovery Proceedings
Settlement Commission	
Section 85	Liability in case of Transfer of Business
Section 86	Liability of Agent and Principal
Section 87	Liability in case of Amalgamation or Merger of Companies
Section 88	Liability in case of Company in Liquidation
Section 89	Liability of Directors of Private Company
Section 90	Liability of Partners of Firm to pay tax
Section 91	Liability of Guardians, Trustees, etc.
Section 92	Liability of Court of Wards, etc.
Section 93	Special Provisions regarding liability to pay tax, interest or penalty in certain cases.
Section 94	Liability in other cases
Advance Ruling	
Section 95	Definitions
Section 96	Authority for Advance Ruling
Section 97	Application for Advance Ruling
Section 98	Procedure on Receipt of Application

Section 99	Appellate Authority for Advance Ruling
Section 100	Appeal to Appellate Authority
Section 101	Orders of Appellate Authority
Section 102	Rectification of Advance Ruling
Section 103	Applicability of Advance Ruling
Section 104	Advance Ruling to be Void in certain circumstances
Section 105	Powers of Authority and Appellate Authority
Section 106	Procedure of Authority and Appellate Authority
Appeals & Revision	
Section 107	Appeals to Appellate Authority
Section 108	Powers of Revisional Authority
Section 109	Constitution of Appellate Tribunal and Benches thereof
Section 110	President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.
Section 111	Procedure before Appellate Tribunal
Section 112	Appeals to Appellate Tribunal
Section 113	Orders of Appellate Tribunal
Section 114	Financial and administrative powers of President
Section 115	Interest on refund of amount paid for admission of Appeal
Section 116	Appearance by Authorised Representative
Section 117	Appeal to High Court
Section 118	Appeal to Supreme Court
Section 119	Sums due to be paid notwithstanding Appeal, etc.
Section 120	Appeal not to be filed in certain cases
Section 121	Non-Appealable Decisions and Orders
Offences & Penalty	
Section 122	Penalty for Certain Offences
Section 123	Penalty for failure to furnish Information Return
Section 124	Fine for failure to furnish Statistics
Section 125	General Penalty
Section 126	General Disciplines related to Penalty
Section 127	Power to impose Penalty in certain cases
Section 128	Power to waive Penalty or Fee or both

Section 129	Detention, Seizure and Release of Goods and Conveyances in Transit
Section 130	Confiscation of Goods or Conveyances and Levy of Penalty
Section 131	Confiscation or Penalty not to interfere with Other Punishments
Section 132	Punishment for Certain Offences
Section 133	Liability of officers and certain other persons
Section 134	Cognizance of Offences
Section 135	Presumption of Culpable Mental State
Section 136	Relevancy of Statements under Certain Circumstances
Section 137	Offences by Companies
Section 138	Compounding of Offences
Transitional Provisions & Miscellaneous Provisions	
Section 139 – 142	Transitional Provisions
Section 143	Job-Work Procedure
Section 144 – 169	-------------------Irrelevant--------------------
Section 170	Rounding Off of Tax, etc.
Section 171	Anti-Profiteering Measure
Section 173 – 174	-------------------Irrelevant--------------------

INTEGRATED GOODS & SERVICE TAX ACT, 2017

Preliminary	
Section 1	Applicability of GST Provisions ***(Similar to Section 1 of CGST Act, 2017)***
Section 2	Definitions ***(Similar to Section 2 of CGST Act, 2017)***
Section 3 to Section 4	-------------------Irrelevant-------------------
Levy & Collection and Reverse Charge	
Section 5	Levy and Collection ***(Similar to Section 9 of CGST Act, 2017)***
Exemption	
Section 6	Power to grant Exemption ***(Similar to Section 11 of CGST Act, 2017)***
Place of Supply	
Section 7	Inter-State Supply
Section 8	Intra-State Supply
Section 9	Supplies in Territorial Waters
Section 10	POS of Goods other than goods Imported into India or Exported from India
Section 11	POS of Goods Imported into India or Exported from India
Section 12	POS of Services when Location of Supplier AND Location of Recipient is in India
Section 13	POS of Services when Location of Supplier OR Location of Recipient is outside India
Section 14	Special Provision for Payment of Tax by a Supplier of Online Information and Database Access and Retrieval Services
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Section 15	Refund of Integrated Tax paid on Supply of Goods to Tourist leaving India.
Section 16	Zero Rated Supply
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Section 17	Apportionment of Tax and Settlement of Funds
Section 18	Transfer of Input Tax Credit
Section 19	Tax wrongfully collected & paid to Central Government or State Government ***(Similar to Section 77 of CGST Act, 2017)***
Miscellaneous Provisions	
Section 20	Application of provisions of Central Goods and Services Tax Act, 2017
Section 21-25	-------------------Irrelevant-------------------

CENTRAL GOODS & SERVICE TAX RULES, 2017

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Rule 1	Short Title & Commencement
Rule 2	Definitions
Composition Rules	
Rule 3	Intimation for Composition Levy
Rule 4	Effective Date for Composition Levy
Rule 5	Conditions & Restrictions for Composition Levy
Rule 6	Validity of Composition Levy
Rule 7	Rates of Composition Levy
Registration Rules	
Rule 8	Application for Registration
Rule 9	Verification of Application and Approval
Rule 10	Issue of Registration Certificate
Rule 11	Separate Registration for Multiple Business Verticals within State / Union Territory
Rule 12	Registration for TDS / TCS
Rule 13	Registration for Non-Resident Taxable Person
Rule 14	Registration for person supplying Online Information and Database Access and Retrieval Services from outside India to Non-Taxable Online Recipient
Rule 15	Extension to Non-Resident Taxable Person / Casual Taxable Person
Rule 16	Suo-Moto Registration by Officer
Rule 17	Assignment of Unique Identification Number
Rule 18	Display of Registration Certificate and GSTIN on Name Board
Rule 19	Amendment of Registration
Rule 20	Application for Cancellation of Registration
Rule 21	Suo-Moto Cancellation by Officer
Rule 22	Cancellation of Registration
Rule 23	Revocation of Cancellation
Rule 24	Migration of Persons under Existing Law
Rule 25	Physical Verification of Business Premises

Rule 26	Method of Authentication
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Rule 27	Value of Supply of Goods or Services where the Consideration is not wholly in Money
Rule 28	Value of Supply of Goods or Services between Distinct or Related Persons other than through an Agent
Rule 29	Value of Supply of Goods made or received through an Agent
Rule 30	Value of Supply of Goods or Services based on Cost
Rule 31	Residual Method of determination of Value of Supply of Goods or Services
Rule 32	Determination of Value in respect of Certain Supplies
Rule 33	Value of Supply of Services in case of Pure Agent
Rule 34	Rate of Exchange of Foreign Currency for determination of Value
Rule 35	Value of Supply inclusive of IGST, CGST, SGST / UTGST i.e. Cum Tax Calculation
Input Tax Credit Rules	
Rule 36	Documentary Requirements and Conditions for claiming ITC
Rule 37	Reversal of ITC for Non-Payment of Consideration
Rule 38	Proportionate ITC by Banking Company / Financial Institution / Non-Banking Financial Company (Claim & Reversal)
Rule 39	Distribution of ITC by Input Service Distributor
Rule 40	Claim of ITC in Special Circumstances
Rule 41	Transfer of ITC on Sale, Merger, Amalgamation, Lease or Transfer of Business
Rule 42	Proportionate ITC in respect of Inputs an Input Services (Claim & Reversal)
Rule 43	Proportionate ITC in respect of Capital Goods (Claim & Reversal)
Rule 44	Reversal of ITC in Special Circumstances
Rule 45	Conditions & Restrictions in respect of Inputs and Capital Goods sent to Job-Worker
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Rule 46	Tax Invoice
Rule 46A	Invoice cum Bill of Supply
Rule 47	Time Limit for issuing Tax Invoice
Rule 48	Manner of issuing Tax Invoice
Rule 49	Bill of Supply
Rule 50	Receipt Voucher
Rule 51	Refund Voucher
Rule 52	Payment Voucher

Rule 53	Revised Tax Invoice and Credit / Debit Notes
Rule 54	Tax Invoices in Special Cases
Rule 55	Transportation of Goods without Issue of Invoice
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Rule 56	Maintenance of Accounts by Registered Persons
Rule 57	Generation and Maintenance of Electronic Records
Rule 58	Records to be maintained by Owner or Operator of Godown / Warehosue and Transporters
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Rule 59	Furnishing details of Outward Supplies
Rule 60	Furnishing details of Inward Supplies
Rule 61	Submission of Monthly Return by Regular Dealer
Rule 62	Submission of Quarterly Return by Composition Scheme Dealer
Rule 63	Submission of Return by Non-Resident Taxable Person
Rule 64	Submission of Return by persons providing OIDARS from outside India
Rule 65	Submission of Return by an Input Service Distributor
Rule 66	Submission of Return by person required deducting TDS
Rule 67	Submission of Return by person required collecting TCS
Rule 68	Notice to Non-Filers of Return
Rule 69	Matching of claim of ITC
Rule 70	Final Acceptance of ITC
Rule 71	Communication & Rectification of Discrepancy in claim of ITC and Reversal of claim of ITC
Rule 72	Duplication of claim of ITC
Rule 73	Matching of claim of reduction of Output Tax
Rule 74	Final Acceptance of reduction of Output Tax
Rule 75	Communication & Rectification of Discrepancy in reduction of Output Tax and Reversal of claim of reduction
Rule 76	Duplication of claim of reduction of Output Tax
Rule 77	Refund of Interest paid on Reclaim of Reversals
Rule 78	Matching of details furnished by ECO with details furnished by the Supplier
Rule 79	Communication and Rectification of Discrepancy in details furnished by the ECO and the Supplier
Rule 80	Annual Return
Rule 81	Final Return
Rule 82	Details of Inward Supplies of persons having UIN

Rule 83	Goods and Service Tax Practitioner
Rule 84	Conditions for purpose of Appearance
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Rule 85	Electronic Liability Register
Rule 86	Electronic Credit Register
Rule 87	Electronic Cash Register
Rule 88	Identification Number of each transaction
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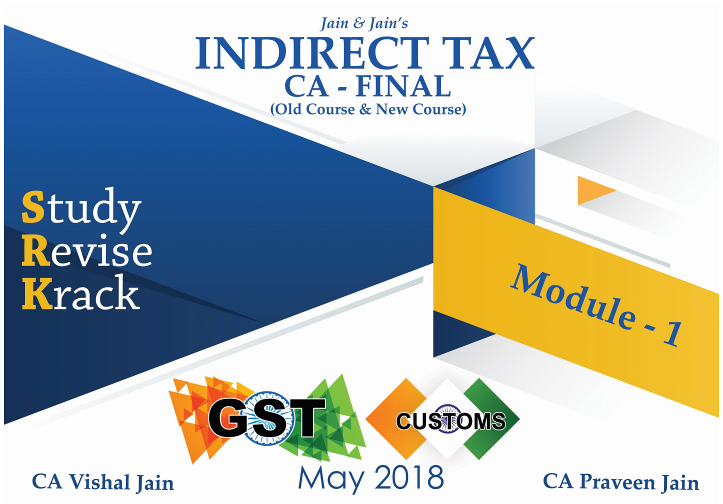
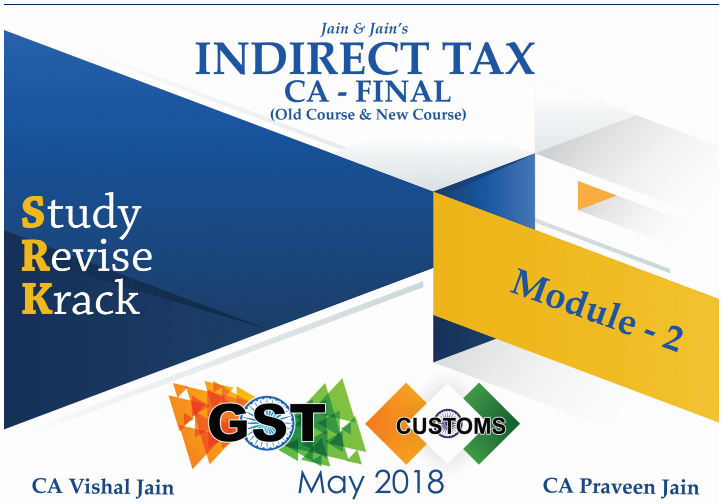
Rule 89	Application for Refund
Rule 90	Acknowledgement
Rule 91	Grant of Provisional Refund
Rule 92	Order sanctioning Refund
Rule 93	Credit of amount of Rejected Refund Claim
Rule 94	Order sanctioning Interest on Delayed Refunds
Rule 95	Refund of Tax to Certain Persons
Rule 96	Refund of IGST paid on Export of Goods out of India
Rule 96A	Refund of IGST paid on Export of Goods or Services under Bond or Letter of Undertaking
Rule 97	Consumer Welfare Fund
Audit & Assessment Rules	
Rule 98	Provisional Assessment
Rule 99	Scrutiny of Returns
Rule 100	Assessment in Certain Cases
Rule 101	Audit by Tax Authorities
Rule 102	Special Audit
Advance Ruling Rules	
Rule 103	Members of Authority for Advance Ruling
Rule 104	Application to Authority for Advance Ruling
Rule 105	Certification of Copies of Advance Ruling pronounced by Authority
Rule 106	Appeal to Appellate Authority for Advance Ruling
Rule 107	Certification of Copies of Advance Ruling pronounced by Appellate Authority
Appeals & Revision Rules	

Rule 108	Appeal by Assessee to Appellate Authority
Rule 109	Application by Department to Appellate Authority
Rule 110	Appeal by Assessee to Appellate Tribunal
Rule 111	Application by Department to Appellate Tribunal
Rule 112	Production of Additional Evidence before Appellate Authority or Appellate Tribunal
Rule 113	Order of Appellate Authority or Appellate Tribunal
Rule 114	Appeal to High Court
Rule 115	Demand confirmed by High Court / Supreme Court
Rule 116	Disqualification of Authorized Representative
Transitional Provision Rules, Anti-Profiteering Rules and E-Way Bill Rules	
Rule 117 to 121	Transitional Provisions
Rule 122 to 137	Anti-Profiteering
Rule 138	E-Way Bill





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