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SECTIONS/ RULES	PARTICULARS
SEC 80A	DEDUCTION TO BE MADE IN COMPUTING TOTAL INCOME
SEC 80AB	DEDUCTION TO BE MADE WITH REFERENCE TO THE INCOME OF THE NATURE REFERRED TO IN SEC 80IA TO 80RRB, INCLUDED IN THE GROSSTOTAL INCOME
SEC 80AC	DEDUCTION NOT TO BE ALLOWED UNLESS RETURN FURNISHED
SEC 80C	DEDUCTION IN RESPECT OF CERTAIN INVESTMENT
SEC 80CCD	DEDUCTION IN RESPECT OF CONTRIBUTION TO PENSION SCHEME/NEW PENSION SCHEME/ ATAL PENSION YOJANA.
SEC 80CCG	DEDUCTION IN RESPECT OF INVESTMENT MADE UNDER EQUITY SAVINGS SCHEME
SEC 80D	MEDICAL INSURANCE PREMIUM
SEC 80DD	DEDUCTION IN RESPECT OF MAINTENANCE INCLUDING MEDICAL TREATMENT OF 3 DEPENDENT WHO IS A PERSON WITH DISABILITY
SEC 80DDB	DEDUCTION IN RESPECT OF MEDICAL TREATMENT, ETC
SEC 80E	INTEREST ON EDUCATIONAL LOAN
SEC 80EE	INTEREST ON LOAN FOR SPECIFIED HOUSE PROPERTY
SEC 80EEA	DEDUCTION IN RESPECT OF INTEREST ON LOAN TAKEN FOR CERTAIN HOUSE PROPERTY
SEC 80EEB	DEDUCTION IN RESPECT OF PURCHASE OF ELECTRIC VEHICLE
SEC 80G	DEDUCTION IN RESPECT OF DONATION TO CERTAIN FUNDS, CHARITABLE INSTITUTIONS, ETC.
SEC 80GG	DEDUCTIONS IN RESPECT OF RENT PAID AT A PLACE WHERE HE ORDINARILY RESIDES OR PERFORMS DUTIES OF HIS OFFICE OR EMPLOYMENT OR CARRIES ON HIS BUSINESS OR PROFESSION.
SEC 80GGA	DEDUCTION IN RESPECT OF DONATIONS FOR SCIENTIFIC RESEARCH OR RURAL DEVELOPMENT
SEC 80GGB	DEDUCTION IN RESPECT OF CONTRIBUTIONS GIVEN BY COMPANIES TO POLITICAL PARTIES OR ELECTORAL TRUST
SEC 80GGC	DEDUCTION IN RESPECT OF CONTRIBUTIONS GIVEN BY ANY PERSON TO POLITICAL PARTIES OR ELECTORAL TRUST
SEC 80 IA	DEDUCTION IN RESPECT OF PROFITS & GAINS FROM INDUSTRIAL UNDERTAKING/ ENTERPRISES ENGAGED IN INFRASTRUCTURE DEVELOPMENT ETC.
SEC 80IAC	DEDUCTIONS FOR NEW STARTUPS
SEC 80IB	DEDUCTION IN RESPECT OF PROFITS AND GAINS FROM CERTAIN INDUSTRIAL UNDERTAKINGS OTHER THAN INFRASTRUCTURE DEVELOPMENT UNDERTAKINGS
SEC 80IBA	DEDUCTION IN RESPECT OF PROFIT AND GAINS FROM HOUSING PROJECTS
SEC 80-ID	DEDUCTION IN CASE OF HOTELS AND CONVENTION CENTER IN NCR
SEC 80IE	CERTAIN UNDERTAKING IN NORTH-EASTERN STATES
SEC 80 JJA	DEDUCTION IN RESPECT OF PROFITS FROM THE BUSINESS OF PROCESSING OF BIO-DEGRADABLE WASTE
SEC 80JJAA	DEDUCTION IN RESPECT OF EMPLOYMENT OF NEW WORKMEN
SEC 80LA	DEDUCTION IN RESPECT OF CERTAIN INCOMES OF OFFSHORE BANKING UNITS AND INTERNATIONAL FINANCIAL SERVICES CENTRE
SEC 80P	DEDUCTION IN RESPECT OF INCOME OF CO-OPERATIVE SOCIETIES
SEC 80QQB & 80RRB	DEDUCTION IN RESPECT OF ROYALTY INCOME, ETC OF AUTHORS OF CERTAIN BOOKS & ROYALTY ON PATENTS
SEC 80U	DEDUCTION AVAILABLE FOR HANDICAPPED

SEC 80TTA	INTEREST ON SAVINGS ACCOUNT DEPOSITS
SEC 80TTB	INTEREST ON SAVINGS ACCOUNT DEPOSITS TO SENIOR CITIZEN
SEC 80M	DEDUCTION IN RESPECT OF CERTAIN INTER-CORPORATE DIVIDENDS

CHAPTER 7 - SUPPLY, LEVY AND COLLECTION

SECTIONS / RULES	ACT	PARTICULARS
Sec. 2		RELEVANT DEFINITION
SEC. 9	CGST ACT	LEVY AND COLLECTION
		SERVICES NOTIFIED UNDER REVERSE CHARGE
		AMENDMENTS IN GST IN REAL ESTATE SECTOR
		AMENDMENT IN THE RCM PROVISIONS APPLICABLE TO GTA
		GTA SERVICES ARE TAXABLE
		REVERSE CHARGE MECHANISM (RCM) ON RENTING OF MOTOR VEHICLE
		GOODS NOTIFIED UNDER REVERSE CHARGE
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 7	CGST ACT	MEANING AND SCOPE OF SUPPLY
		SCHEDULE I
		SCHEDULE II
		SCHEDULE III
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 8	CGST ACT	MEANING AND TAXABILITY OF COMPOSITE AND MIXED SUPPLY
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
		AMENDMENT CLARIFICATION
		DEEMED DISTINCT PERSON AND SUPPLY
		SUPPLY ON APPROVAL BASIS
		COMPOSITE AND MIXED SUPPLY
		CHARGE OF GST
		CONCEPT OF SUPPLY

CHAPTER 8 – EXEMPTION

SECTIONS / RULES	ACT	PARTICULARS
SEC. 11		POWER TO GRANT EXEMPTION
		GOODS EXEMPT FROM TAX
		LIST OF SERVICES EXEMPT FROM CGST

	CGST ACT	SERVICES BY CHARITABLE INSTITUTION	
		RELIGIOUS SERVICES	
		SERVICE RELATING TO AGRICULTURE OR AGRICULTURAL PRODUCE	
		EDUCATION SERVICES	
		HEALTH CARE SERVICES	
		SERVICES PROVIDED BY GOVERNMENT	
		SERVICES PROVIDED TO GOVERNMENT	
		CONSTRUCTION SERVICES	
		PASSENGER TRANSPORTATION SERVICES	
		GOODS TRANSPORTATION SERVICES	
		BANKING AND FINANCIAL SERVICES	
		LIFE INSURANCE BUSINESS SERVICES	
		SERVICES PROVIDED BY SPECIFIED BODIES	
		GENERAL INSURANCE BUSINESS SERVICES	
		PENSION SCHEMES	
		BUSINESS FACILITATOR / CORRESPONDENT	
		LEASING SERVICES	
		LEGAL SERVICES	
		CGST ACT	SPONSORSHIP OF SPORTS
			SKILL DEVELOPMENT SERVICES
	PERFORMANCE BY ARTIST		
	RIGHT TO ADMISSION TO VARIOUS EVENTS		
	SERVICES BY UNINCORPORATED BODY OR NON PROFIT ENTITY		
	OTHER EXEMPT SERVICES		
	LIST OF SERVICES EXEMPT FROM IGST		
	OTHER EXEMPTIONS		

CHAPTER 9 - PLACE OF SUPPLY

SECTIONS / RULES	ACT	PARTICULARS
		RELEVANT DEFINITION
SEC. 10	IGST ACT	PLACE OF SUPPLY OF GOODS OTHER THAN SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA
		QUESTIONS & ANSWERS FOR YOUR PRACTICE
SEC. 11	IGST ACT	PLACE OF SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA
SEC. 12	IGST ACT	PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER AND RECIPIENT IS IN INDIA

SEC. 13	IGST ACT	PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER OR LOCATION OF RECIPIENT IS OUTSIDE INDIA
SEC. 14	IGST ACT	SPECIAL PROVISION FOR PAYMENT OF TAX BY A SUPPLIER OF ONLINE INFORMATION AND DATABASE ACCESS OR RETRIEVAL SERVICES
		PRACTICAL QUESTIONS

CHAPTER 10 - TIME OF SUPPLY

SECTIONS / RULES	ACT	PARTICULARS
		RELEVANT DEFINITION
SEC. 12	CSGT ACT	TIME OF SUPPLY OF GOODS
		TIME OF SUPPLY - IN CASE OF REVERSE CHARGE
		TIME OF SUPPLY - IN CASE OF VOUCHERS
		TIME OF SUPPLY - RESIDUARY
		TIME OF SUPPLY - SPECIAL CHARGES
SEC. 13	CSGT ACT	TIME OF SUPPLY OF SERVICE
		TIME OF SUPPLY - IN CASE OF REVERSE CHARGE
		TIME OF SUPPLY - IN CASE OF VOUCHERS
		TIME OF SUPPLY - RESIDUARY
		TIME OF SUPPLY - SPECIAL CHARGES
SEC. 14	CSGT ACT	TIME OF SUPPLY WHEN CHANGE IN RATE OF TAX IN RESPECT OF SUPPLY OF GOODS AND SERVICES
		PRACTICAL PROBLEMS

CHAPTER 11 - VALUE OF SUPPLY

SECTIONS / RULES	ACT	PARTICULARS
		RELEVANT DEFINITION
SEC.15	CGST ACT	VALUE OF SUPPLY
		PRACTICAL PROBLEMS
RULE 27	CGST RULES, 2017	CONSIDERATION IS NOT WHOLLY IN MONEY
RULE 28		SUPPLY BETWEEN DISTINCT OR RELATED PERSON
RULE 29		SUPPLY THROUGH AN AGENT
RULE 30		VALUE BASED COST
RULE 31		RESIDUAL METHOD
RULE 31A		VALUE OF SUPPLY IN CASE OF LOTTERY, BETTING, GAMBLING AND HORSE RACING

		CLARIFICATION ON VARIOUS DOUBTS
		DISCOUNTS INCLUDING 'BUY MORE, SAVE MORE'
		SECONDARY DISCOUNTS
		SELF PRACTICE QUESTIONS
RULE 32(1)	CGST RULE S, 2017	DETERMINATION OF VALUE IN RESPECT OF CERTAIN SUPPLIES
RULE 32(2)(a)		PURCHASE OR SALE OF FOREIGN CURRENCY, INCLUDING MONEY CHANGING
RULE 32(2)(b)		ANOTHER OPTION
RULE 32(3)		VALUE OF SUPPLY OF SERVICES IN RELATION TO AIR TRAVEL AGENT
RULE 32(4)		VALUE OF SUPPLY OF SERVICES IN RELATION TO LIFE INSURANCE BUSINESS
RULE 32(5)		VALUE OF SECOND HAND GOODS
RULE 32(6)		VALUE OF A TOKEN, OR A VOUCHER, OR A COUPON, OR A STAMP
RULE 32(7)		THE VALUE OF TAXABLE SERVICES BETWEEN DISTINCT PERSONS
RULE 33		VALUE OF SUPPLY OF SERVICES IN CASE OF PUR AGENT