

CONTENTS

	PAGE
Acronyms in GST	I-11
Section Index	I-15
CHAPTER 1	
◆ GST - An overview	1
CHAPTER 2	
◆ IGST, CGST, SGST and UTGST	16
CHAPTER 3	
◆ Taxable event in GST	19
CHAPTER 4	
◆ Supply of goods or services or both	34
CHAPTER 5	
◆ Classification of goods and services	39
CHAPTER 6	
◆ Value of taxable supply of goods or services or both	50
CHAPTER 7	
◆ Valuation Rules if value for GST not ascertainable	57
CHAPTER 8	
◆ VAT concept and its application in GST	71

CHAPTER 9

- ◆ Input Tax Credit (ITC) 78

CHAPTER 10

- ◆ Numerical Illustrations of input tax credit 105

CHAPTER 11

- ◆ Input Tax Credit when exempted as well as taxable supplies made 110

CHAPTER 12

- ◆ Input Service Distributor (ISD) 125

CHAPTER 13

- ◆ Person liable to pay tax 130

CHAPTER 14

- ◆ Place of supply of goods or services or both other than exports or imports 133

CHAPTER 15

- ◆ Place of supply in case of export or import of goods or services or both 145

CHAPTER 16

- ◆ Exports and Imports 158

CHAPTER 17

- ◆ Special Economic Zones (SEZ) and EOU 175

CHAPTER 18

- ◆ Time of supply of goods and services 177

CHAPTER 19

- ◆ Reverse charge 186

CHAPTER 20

- ◆ Exemption from GST by issue of Notification 196

	PAGE
CHAPTER 21	
◆ Concession to Small Enterprises	201
CHAPTER 22	
◆ Construction and Works Contract Services	214
CHAPTER 22A	
◆ Real Estate Projects	221
CHAPTER 22B	
◆ TDR/FSI/Upfront amount in Long term lease in real estate transactions	237
CHAPTER 23	
◆ Distributive Trade Services	246
CHAPTER 24	
◆ Passenger Transport Services	252
CHAPTER 25	
◆ Goods Transport Services	257
CHAPTER 26	
◆ Financial and related services	266
CHAPTER 27	
◆ Leasing or rental services and licensing services	276
CHAPTER 28	
◆ Software and IPR Services	280
CHAPTER 29	
◆ Business and production services	285
CHAPTER 30	
◆ Telecommunication, broadcasting and information supply	303

CHAPTER 31

- ◆ Community, social, personal and other services 307

CHAPTER 32

- ◆ Government related activities 321

CHAPTER 33

- ◆ Basic procedures in GST 335

CHAPTER 34

- ◆ Registration under GST 346

CHAPTER 35

- ◆ Tax Invoice, Credit and Debit Notes 368

CHAPTER 36

- ◆ Electronic Way Bill for transport of goods 381

CHAPTER 37

- ◆ Payment of taxes by cash and through input tax credit 397

CHAPTER 38

- ◆ Returns under GST 414

CHAPTER 39

- ◆ Assessment and Audit 431

CHAPTER 40

- ◆ Demands and recovery 440

CHAPTER 41

- ◆ Refund in GST 459

CHAPTER 42

- ◆ Powers of GST Officers 479

	PAGE
CHAPTER 43	
◆ Offences and penalties	484
CHAPTER 44	
◆ First appeal and revision in GST	491
CHAPTER 45	
◆ Appeal before Appellate Tribunal	500
CHAPTER 46	
◆ Appeals before High Court and Supreme Court	506
CHAPTER 47	
◆ Prosecution and compounding	509
CHAPTER 48	
◆ Provisions relating to evidence	514
CHAPTER 49	
◆ Electronic Commerce	516
CHAPTER 50	
◆ Anti-Profiteering Measures	523
CHAPTER 51	
◆ Tax Deduction at Source (GST TDS)	525
CHAPTER 52	
◆ Advance Ruling	529
CHAPTER 53	
◆ Miscellaneous provisions	532
CHAPTER 54	
◆ GST Compensation cess	540

CHAPTER 55

- ◆ Constitutional Background of GST 544

CHAPTER 56

- ◆ Introduction to Customs Duty 554

CHAPTER 57

- ◆ Valuation for Customs Duty 572

CHAPTER 58

- ◆ Customs Procedures 592

CHAPTER 59

- ◆ Baggage, Courier and Post 619

CHAPTER 60

- ◆ Exemptions, remission in Customs 627

CHAPTER 61

- ◆ Demands, Recovery and Refunds in Customs 633

CHAPTER 62

- ◆ Other provisions in Customs 642

CHAPTER 63

- ◆ Offences and Penalties in Customs Act 653

CHAPTER 64

- ◆ Overview of Foreign Trade Policy 2015-2020 663

CHAPTER 65

- ◆ Export Promotional Measures 671

CHAPTER 66

- ◆ EOU and SEZ 688