

**CENTRAL GOODS & SERVICES TAX ACT, 2017**  
**CHAPTER I: PRELIMINARY**

**2. Definitions:-**

- (4) "Ad. A" appoint/authorise to order/decision, not CBIT, RA, AR/it's AA, etc. u/s 171(2).
- (6) "Aggregate Tu." all TS (not inward on RC) exempt, export, inter-State, if same PAN exclude CSUI&C.
- (20) "CTP" SOGOSOB in FOB, as Pr./agent in State/UT if no fixed POB.
- (30) "Composite Supply" TP supply to rec. consist 2/more TS of GSB & ordinary course, one Pr. supply.
- (31) "Cons." SOGOSOB money, etc. pay, in its respect/in response/induce, whether by rec./person not subsidy.
- (32) "Continuous SOG" under Contract by wire/cable & Sup. invoice regular & such Govt. N.
- (33) "Continuous SOS" under Contract beyond 3 M, by wire/cable & Sup. invoice regular & such Govt. N.
- (52) "Goods" Movable, not money/securities, include actionable claim, grow crops, grass & things land attach severe before supply/contract.
- (62) "Input Tax" CSUI&C on SOGOSOB, include import IGST; tax u/s 5(3)(4) IGST, 9(3)(4) IGST/State GST Act/7(3)(4) UT GST Act, not Composition levy paid.
- (67) "Inward Supply" GSB receipt by person by purchase, etc.
- (72) "Manufacture" process raw material/inputs, emerge new product, use, etc. & "Man.f" construed accordingly.
- (73) "Market Value" GSB full amount of like kind & quality at/about same time, commercial rec. & Sup. not relate.
- (74) "Mixed Supply" 2/more individual G/S supply/combine/by TP single price not constitutes Com. S.
- (77) "NRTP" SOGOSOB, as Pr./Agent no fix POB/residence.
- (82) "Output Tax" on taxable SOGOSOB by TP/ Agent, exclude RC.
- (85) "POB" business, etc. TP store goods/receive GSB; BOA, if Agent; "place of supply" in Chapter V IGST.
- (112) "TIS"/"TIUT" Agg. VTS (not RC inward) & exempt in State/UT. TP Exports & Inter-State, exclude CSUI&C.
- (113) "UPOR" Individual-ordinarily reside; others- where incorporate/legal constitute.
- (118) "Voucher" instrument obligation accept as Cons./SOG/Service/Both & supply/its potential/related doc, include T&C.

**CHAPTER III: LEVY & COLLECT TAX**

7. Supply scope: include SOGOSOB i.e. sale for Cons. in FOB - Service import permanent transfer/dispose business where ITC avail; related/distinct persons u/s 25, exclude Employee gift upto Rs.50K in FY. SOG by Pr. to Agent/agent to Pr. if supply/receive; Service Import; SOG/SOS i.e. transfer title/rights w/o title/under agreement property in future transfer upon full Cons./ lease/process/private use/where TP before cease, form any business assets, unless Gng.C transfer/business by personal representative; SOS i.e. IP rent, etc. for sale, except entire Cons. after CC; Com. S u/s 2(119) & for HCNA; SOG by UIP to member; and neither SOG/SOS i.e. SOS by Employee; Court service; MP, etc.; Constitution duty; Chairperson/ Director in GB; Funeral, etc.; SOG i.e. NTT to another; Warehouse goods before H.Con; Consignee SOG endorse title, after port of origin outside despatch before H.Con.
8. Tax liable on composite & mixed supply: 2/more supply, Pr. supply treat it highest tax rate.
9. Levy & collect: TP on all int.s GSB, HCNA, rate upto 20%. Petroleum crude supply levy WEF.N by Govt., SOGOSOB category, RC basis pay by its rec.; RP class specify GSB category from unregd. supplier pay RC basis as rec.; int.s supply, ECO pay, if supply through it, where ECO no physical presence in TT & appoint representative.
10. Composition levy: Subject to u/s 9(3)(4), RP's Agg. T in preceding FY upto Rs.50 Lakh {'Govt.N increase Rs.1.50 Cr'} opt in lieu u/s 9(1), pay 1/2½% of TIS/TIUT for Man.f/ Sup. para 6(b) Schedule; for other Supply subject to C&R, Resp. Person opts supply Services high of 10% State /UT Tu. in precede FY/ Rs.5 Lakh. RP eligible opt if not engage in SOS/SOG/inter-State supply/SOG through ECO TAS u/s 52 require collect & not Man.f of Govt.N. RP's more PAN not eligible unless all opt, which lapse w.e.f. day Agg. T in FY exceed. TP not collect tax from rec. on supply/ITC. PO believe TP not eligible paid, u/s 73/ 74 apply.

**CHAPTER IV: TIME & VALUE OF SUPPLY**

12. SOG time: tax earlier of Sup. invoice, if u/s 31/ pay receipt (OR) Service, if not, receipt in Rec. BOA. Sup. taxable service receive upto Rs.1K beyond TI, opt invoice date. Supply deem extent Invoice/Pay. Receipt earlier of Sup. BOA entry/Bank credit. Supply tax paid/liable on RC basis, supply time earlier of rec. BOA enter pay/Bank debit (OR) Date after 30 D./any doc in lieu by supplier. Not possible, be rec. BOA by AE, where Sup. outside India, earlier of rec. BOA of supply/pay. For voucher be time issue, if identify/redeem, other cases. Not possible, periodic return file, that date/others, tax pay. Supply time interest relate, etc. of Cons. be date Sup. receive it.
13. SOS Time: tax earlier of Sup. invoice, if u/s 31/ pay receipt (OR) Service, if not, receipt in Rec. BOA. Sup. taxable service receive upto Rs.1K beyond TI, opt invoice date. Supply deem extent Invoice/Pay. Receipt earlier of Sup. BOA entry/Bank credit. Supply tax paid/liable on RC basis, supply time earlier of rec. BOA enter pay/Bank debit (OR) Date after 60 D./any doc in lieu by supplier. Not possible, be rec. BOA by AE, where Sup. outside India, earlier of rec. BOA of supply/pay. For voucher be time issue, if identify/redeem, other cases. Not possible, periodic return file, that date/others, tax pay. Supply time interest relate, etc. of Cons. be date Sup. receive it.
14. Tax rate change: NAC u/s 12/13, supply time change GSB tax rate before invoice & pay receive after change, time of supply be pay/invoice, earlier/ invoice issued prior to change, pay after rate change, Invoice issue date be supply time/ receive before change, invoice after change, supply time be pay receipt. GSB supply after tax change pay after change but invoice prior, supply time pay receive/invoice issue & pay before change, paid/invoice issue, earlier/invoice after change but paid before, supply time be invoice issue, bank credit after 4 WD from change. "Pay receipt" is earlier of date Sup. BOA enter/ bank credit.
15. TS value: for SOGOSOB be Tr. V, price paid/pay where Sup. & rec. not relate {'deem related if officer/director; partners; employee; 25% or more vote share; control or control third person; family members'} & price sole Cons. for supply, include taxes, etc. levy/GSTL & GSTCA, if charged separately; any amount Sup. liable to pay incur by rec. of supply & not include incidental expenses, etc. charged by Sup.to rec. & Sup. done anything of SOGOSOB before delivery; interest, etc. delayed pay of any Cons.; subsidy include in his Sup. supply receive it. Not include discount if record in invoice & after supply, under agreement & invoice linked & ITC for discount on doc Sup. issue reverse. SOGOSOB value not determine, as prescribe.

**CHAPTER V: INPUT TAX CREDIT**

16. Eligible: C&R u/s 49 entitle on SOGOSOB used/intend in business & ECL credit, no entitle unless TI possess/DN issue by Sup. Regd./such other tax pay doc. Deem RP receive GSB where Sup. to rec./on RP direct deliver; where services Sup. direct & on RP supply; u/s 41, tax Govt. paid, in cash/ITC admit utilize & return u/s 39 furnish, provided goods against invoice in lots, etc. credit on last lot receipt. Rec. fails pay to Sup. of GSB/supply on RC tax in 180 D invoice, ITC avail by rec. OTL add, with interest, rec. entitle avail ITC on SOGOSOB value pay with tax. Where RP claim depreciation on Cap. G, no ITC, even invoice/DN for SOGOSOB earlier due date u/s 39 return for September following FY end invoice pertain/relevant AR & ITC after due date u/s 39 return for September, 2018 till due date return for March, 2019 of invoice such DN for SOGOSOB during FY 2017-18, details upload by Sup. u/s 37(1) till due date March, 2019 return.
17. Apportion & block credit: RP use GSB business & other, restrict input tax for business; use part for TS incl. ZRES, restrict to it incl. ZRS{'not Schedule III'} include supply rec. liable tax on RC basis, transactions in securities, land subject to Schedule II. Banking Com. etc. option comply herein/avail every month 50% eligible ITC on inputs, Cap.G & input services & rest lapse. NAC u/s 16(1),18(1), ITC not for MV upto 13 seat, except make following TS i.e. further such MVs supply; passengers; train; vessel & aircraft except i.e. further supply; etc. for MV. ITC where MVs, etc. purposes specify; where TP receive Manu. such MV/supply insurance; following SOGOSOB-F&B, lease, etc. of MV, insurance, etc. ITC on such GSB where its inward supply RP for outward TS same category/element of taxable composite or mixed supply; employee travel, etc. WC supply for IP construct (not P&M) except input service for further WC service; GSB TP receive for IP construct (not P&M) incl. use FOB. "Construction" include renovate capitalise IP; GSB on which tax paid u/s 10; GSB by NRTP except import; personal consume, etc. & tax paid u/s 74, 129 & 130. "P&M" is equipment, etc. earth fix structural support make outward SOGOSOB exclude L&B/ civil structure, etc. pipeline outside factory.

18. Credit available: Subject to C&R, Regn. apply in 30 D liable & grant Regn. be EITCHS&I CSF/FG-S u/s 25(3); RP cease tax pay u/s 10, be EITCHS&I CSF/FGS & on Cap.G on preceding date tax u/s 9 liable, percentage points reduce; exempt SOGOSOB by RP becomes TS, be EITCHS&I CSF/FGS relate & on Cap.G become taxable, reduce percentage points. RP not entitle ITC after 1 Y TI issue. RP on merger, etc. specific liability transfer provision, ITC un-utilise in ECL be sold. If ITC avail, opt tax u/s 10/GSB supply exempt, by debit in ECL/EI.CL, equal to ITSF-S & on Cap.G, PPRPD exercise such option/exempt date & ITC balance ECL lapse. Supply Cap.G/ P&M, ITC taken, RP pay higher of ITC, PPRPD/tax on its Tr.V u/s 15, where refractory bricks, etc. as scrap, TP tax on Tr.V pay u/s 15.

19. ITC of inputs & Cap.G to JW: Pr. subject to C&R allow. NAC u/s 16(2)(b), Pr. be EITC on inputs even if to JW w/o brought his POB. If not receive after work u/s 143(1)(b)(a) in 1 Y deem such inputs Pr. supply to JW day inputs sent direct, count receipt by JW. Pr. subject to C&R allow ITC on Cap.G sent to JW. NAC u/s 16(2)(b), Pr. be EITC on Cap.G if direct to JW w/o POB brought & not receive in 3 Y, deem Pr. Supply day sent. If sent direct, count Cap.G JW receipt. Not apply dies, etc. "Pr." is u/s 143.

20. ISD distribute: CT/ Int.T, by doc ITC contain as prescribe. ISD distribute condition i.e. credit distribute to rec.s on doc, upto available; credit of tax paid on input services of rec.s distribute & pro rata on State/UT of such rec. Tu., in Rel.P to Agg. T of all in CY during Rel.P {"if their Tu. in other States/UT in FY preceding year credit distributed said FY/if not in other States/UT, last quarter Tu. credit distribute; "rec. of credit" means Sup. GSB same PAN as ISD; "Tu." any RP in TG supply not tax is Tu. reduce duty/tax levy under entry 84 & 92A List-I 7<sup>th</sup> Schedule Constitution & 51 & 54 List-II.

#### CHAPTER VI: REGISTRATION

22. Persons liable: Every Sup. liable to register in State/UT, etc. make tax SOGOSOB, if Agg. T in FY exceed Rs.20 Lakh (Rs.10 Lakh, if TS of special category States. If immediately preceding AD, is Regd./hold licence register. Where business transfer Gng.C register transferee, same in merger/demerger from ROC certificate date. SOG after JW Regd. (not his) treat as Pr. u/s 143.

23. Persons not liable: exclusive G/S supply no tax/exempt/IGST. Farmer supply land produce.

24. Compulsory Register: NAC u/s 22(1) register persons/CTP inter-State TS/RC liable/u/s 9(5)/NRTP make TS/require tax deduct u/s 51/ tax SOGOSOB on TP behalf/ISD, etc. through such ECO collect TAS u/s 52/ECO collect TAS u/s 52, etc. from outside India/other than RP.

25. Regn. procedure: u/s 22/24 apply State/UT liable in 30 D. CTP/NRTP apply 5 D prior to COB, if SEZ/its developer separate Regn., distinct POB outside it. Territorial waters supply Regn. in Coastal State/UT nearest. Single Regn. in State/UT, multiple POB in it, separate Regn. Not liable, voluntary. Beyond 1 Regn. each distinct person. PAN require & if deduct tax u/s 51 in lieu TD&C for Regn. eligible. NRTP grant Regn. on doc, fails, PO register. Foreign Agencies/any COP notify by Co., UIN grant, incl. tax refund on GSB notify supply receive/Regn./UIN after verify; deem grant after period, if no deficiency & COR such form & WEF.P.

26. Deem Register: Grant Regn./UIN in SUGST deem Regd; If reject, deem reject here.

27. CTP & NRTP special provisions: COR valid earlier of Appl. period/90 D from Regn. effective date & such person make TS only after COR, PO extend. CTP/NRTP register apply u/s 25(1), advance tax, Regn. extend, TP for extend period. Amount deposit EI.CL credit & utilize u/s 49.

28. Amend Regn.: RP & UIN assign inform PO change. No approval, as prescribe & not reject w/o OOBH. Under SUGST deem herein.

29. Cancel/Suspend: PO own motion/RP Appl./ legal heir, if business discontinue, fully transfer: TP/other than Regd. u/s 25(3) not liable u/s 22/24, provided proceedings to cancel, suspend. Cancel such date, where RP contravene/tax u/s 10 no returns 3 consecutive tax period/RP no returns 6 M/voluntary Regn. u/s 25(3) no business in 6 M/Regn. by fraud, not cancel w/o OOBH. Not affect tax & period prior, whether/not determined. Cancel under SUGST deem herein. RP cancel, higher of ECL/EI.CL debit equal to ITSF-S/Cap.G/P&M precede cancel/output tax, provide Cap.G/P&M, TP pay high of ITC on these, reduce percentage points/tax on Tr.V u/s 15.

30. Revoke: PO regn. cancel own motion apply in 30 D service, if served notice u/s 29(2) as u/s 169(1)(c)/(d), not reply, revoke unless OOBH. Under SUGST, deem herein.

#### CHAPTER VII: TAXABLE INVOICE, CREDIT & DEBIT NOTES

31. TI: RP supply TG to rec. movement/deliver, etc., issue TI, as also RP taxable services. RP 1 M COR revised invoice & no TI if GSB below Rs.200. Supply exempt GSB/tax pay u/s 10 instead of TI, bill not issue below Rs.200. Advance receipt to SOGOSOB, receipt voucher, if no supply, no TI, refund voucher; RP tax liable u/s 9(3)(4) GSB invoice receive from Sup. not Regd. GSB receipt; pay voucher to Supplier. Continuous SOG, successive statements of accounts/payment involve, invoice each receive & in SOS due date ascertain from contract, before due date pay & not ascertain when Sup. of service receive pay & link to event complete, before complete. SOS cease before supply, when supply cease & to extent made before cease. Where goods sent/taken on approval for sale/return, earlier of before/supply time/6 M from remove "TI" include revised invoice by Sup. supply earlier.

32. Prohibit tax collect: not RP not collect for SOGOSOB, except this Act/rules.

33. TI tax, doc: Supply for Cons., person liable in all assessment doc, TI, like tax form part of price.

34. CN & DN: 1/more TI for GSB in FY & tax value exceed such supply RP issue to rec. CN for supply & declare monthly return, not after September following FY supply/relevant AR & tax adjust & similarly DN issue value less such supply.

#### CHAPTER VIII: ACCOUNTS & RECORD

35. Accounts: RP at Pr. POB in COR maintain production/Manu. goods; SOGOSOB; stock; ITC avail; output tax, etc. More POB, in electronic form. Every owner/warehouse operator, RP/not, etc. records. Co. notify TP class maintain Addl. Accounts & not keep for RRIW, permit. RP Tu. in FY exceed limit Ch.Ac/ Co.Ac accounts copy, reconcile statement u/s 44(2), etc., not apply to GP whose BOA audit by CAG/by local authority auditor. Subject u/s 17(5)(h) RP fails GSB account, PO determine tax not account as if supply & u/s 73/74 tax.

#### CHAPTER IX: RETURNS

37. Furnish outward supply: RP not ISD, NRTP & tax u/s 10/51/52 pay, electronic GSB before 10<sup>th</sup> of month after said tax period & inform rec., if not 11-15<sup>th</sup> STPM. Co. for RRIW extend TP class. Co. State/UT tax deem herein. Every RP inform u/s 38(3)/ISD inward supply u/s 38, accept/reject them before 17<sup>th</sup> day, not before 15<sup>th</sup> day STPM & amend. Unmatch u/s 42/43 on error rectify & pay T&I, in case short, return furnish. No rectify earlier of return u/s 39 for September following FY end which details pertain/relevant AR. "details of outward supply" include invoice, DN, CN & revised.

38. Inward Supply furnish: RP, not ISD/NRTP/tax u/s 10/51/52 pay outward supply details & CN/DN u/s 37(1) for inward supply & CN/DN & those receive supply not declare by Sup. u/s 37(1) & these persons furnish, electronic tax GSB, incl. tax pay on RC basis & CN/DN receive 10-15<sup>th</sup> STPM. TP class, Co. RRIW extend time; by Co. SUGST deem herein. Supply modify, etc./rec. include by rec. in return u/s 39(2)/(4) inform Sup. Any RP furnish details hereind & unmatch rectify in tax period noticed & pay T&I if short. No rectify earlier of return u/s 39 for September following end of FY pertain/furnish relevant AR.

39. Furnish Returns: RP not ISD/NRTP/tax u/s 10/51/52 pay every CM/part furnish return electronic inward & outward GSB supply, ITC avail, tax, before 20<sup>th</sup> after CM. RP pay tax u/s 10 each quarter/part furnish return electronic of Tu. in State/UT GSB inward supply, tax in 18 D after quarter. Every RP TAS deduct u/s 51 furnish form return electronic 10 D after month end. Every TP Regd. as ISD every CM/part return electronic, in 13 D after month. Every Regd. NRTP for every CM/part return electronic earlier of 21 D after CM/ 7 D after last day Regn. u/s 27(1). Co. for RRIW extend time. RP return herein Govt. pay tax before last date. RP return furnish tax period, whether/not GSB supply. Subject u/s 37 & 38, if RP after return omit, rectify, pay interest. No rectify earlier of after September return due/2<sup>nd</sup> quarter following FY end/actual date relevant AR. RP not furnish return if no return previous tax periods.

40. First return: RP OS liable register till Regn. grant declare.

41. ITC claim & provisional accept: RP subject C&R eligible, self-assess, ECL utilize pay self-assess output tax.
42. Match, reverse & ITC reclaim: every inward supply RP furnish ("rec.") match with Corr. OS Corr. RP furnish ("supplier") in return. With IGST paid for invoice/DN on inward supply match OS/IGST paid u/s 3 CTA goods import finally accept & inform to rec. ITC rec. claim of inward supply excess of tax declare by Sup. same supply/ OS not declare by Sup. valid return, discrepancy inform both. Duplicate ITC claim inform rec. Amount discrepancy & not rectify by Sup. inform OTL add rec. next month. ITC in excess claim add rec. OTL month duplicate inform. rec. reduce from his OTL if Sup. declare invoice details. rec. whose OTL add interest u/s 50(1) liable till Corr. add. If OTL reduce, interest paid credit Corr. El.CL, not exceed Supplier paid. Amount reduced from OTL in contravene, OTL of rec. add return month take place & interest u/s 50(3) liable.
43. OTL match, etc.: every CN of OS RP furnish ("supplier") for tax period match with Corr. RP ITC claim ("rec.") in valid return & duplicate claim to reduce OTL, if by Sup. match with ITC by rec. final accept & Comu. Supplier. Where OTL reduce exceed ITC claim reduce/rec. not declare CN, inform discrepancy. OTL duplicate claim reduce inform Sup. Discrepancy & not rec. rectify add to supplier OTL, next month return inform; its amount reduce in duplicate Sup. claim add his return; reduce from his OTL if rec. declare CN return in time u/s 39(9) & liable interest u/s 50(1) reduce till Corr. add. OTL reduce accept, interest paid refund to Sup. by credit Corr. El.CL, not exceed rec. interest paid. Amount reduced from OTL contravene add Sup. in return violate liable interest so added u/s 50(3).
44. AR: Every RP pay tax u/s 51/52, CTP & NRTP, file AR for FY electronic by 31<sup>st</sup> December following FY end. If audit u/s 35(5), AAFS copy & reconcile statement of supply FY with AAFS.
45. Final Return: RP require return u/s 39(1) & Regn. cancel, later of 3 M/its Order.
46. Notice to return default: RP fail return u/s 39/44/45, notice in 15 D.
47. Late fee: Any RP fails furnish outward/inward supply u/s 37/38/39/45 by due date pay Rs.100 each day upto Rs.5K & if return u/s 44 fail, Rs.100 each day with maximum ¼ % of Tu. in State/ UT.
48. GST practitioner: Approve, etc. prescribe. RP authorise an approved GST practitioner furnish outward supply u/s 37, inward supply u/s 38 & return u/s 39/44/45. Particulars furnish in return/GST practitioner continue rest with RP details file.

#### CHAPTER X: TAX PAY

49. Pay tax, interest, etc.: Every deposit tax, interest, etc./internet banking/credit or debit cards/Nat. Electronic Fund Transfer, etc. C&R conditions, El.CL credit of such person. ITC as self-assessed in RP return his ECL credit u/s 41. El.CL use for tax, interest, penalty, fees etc. manner, conditions, time prescribed. ECL use pay output tax this Act/ IGST manner, conditions, time. ITC in RP's ECL in Int.T utilize to pay Int.T, GSTL in that order; CT utilise CT pay & remain, Int.T payment; State tax pay State tax & remain, Int.T pay. ITC on State tax pay Int.T only where ITC balance on CT not available to pay Int.T; UT tax pay it & remain Int.T pay. ITC on UT tax pay Int.T only where ITC balance on CT not available to pay Int.T; CT not utilize pay SUGST & it not utilized CT pay. El.CL/ ECL balance after tax, interest, etc. pay refund u/s 54. All TP liabilities record in electronic liability register, he discharge his tax, etc. in this order- self-assessed tax &/or dues related to returns of previous tax periods; current tax period; demand u/s 73/74. Paid tax on GSB unless contrary prove, deem passed on full incidence of such tax to rec. Date of credit to Govt. deem date El.CL deposit. "tax dues" is tax pay not include interest, etc. & "or dues" means interest, penalty, etc. payable this Act/rules thereunder.

49A. ITC utilize: NAC u/s 49, ITC on CSUI utilise to pay these only after available on Int.T first utilise such payment.

49B. ITC utilise order: subject to u/s 49(5) (e) & (f), Govt. order & ITC utilize for CSUI towards such tax pay.

50. Interest on delay tax paid: liable fails to pay Govt. in time, unpaid period pay upto 18% calculate from succeeding day be paid. TP makes undue/ excess ITC claim u/s 42(10)/ so reduce OTL u/s 43(10) pay interest upto 24%.

51. TDS: Govt. may mandate GB, etc. ("deductor") deduct tax, supply value exclude CSUI&C in invoice, 1% from payment/credit to Sup. ("Deductee") of taxable GSB, where total value of such supply under contract exceeds Rs. 2.50 L. No deduct if Sup. locate & supply place in State/ UT different of rec. TDS amount paid to Govt. by deductor in 10 D after month end deduction made, furnish certificate to deductee, contract value, rate, amount deducted, paid to Govt. etc., if fails after TAS in 5 D of credit to Govt., late fee Rs.100 per day after 5 D until rectify, maximum Rs.5,000. Deductee claim credit in his El.CL of tax deducted & reflect in return of Deductor u/s 39(3). If Deductor fails to pay to Govt. interest u/s 50(1), in addition tax deducted. Determine amount in default made u/s 73 & 74. Refund to deductor/ deductee on excess/erroneous deduct u/s 54 deal. No refund grant if credited to El.CL of deductee.

52. TAS collect: every ECO ("operator") not Agent, collect beyond 1% of TS net value {'Agg. GSB VTS/u/s 9(5) service in month by all reduce by Agg. VTS return'} by it/suppliers where Cons. Operator collect; w/o prejudice other recovery mode. Operator collects, pay Govt. in 10 D after month end; electronic statement contain OS of GSB details, incl. return & collect during month in 10 D after month end & similar info. annual before 31 December following FY end, then, omit/incorrect.; rectify for month notice, subject to interest u/s 50(1), not earlier of after due date September following end FY/actual date annual statement. Sup. supply GSB through operator claim credit in El.CL & statement operator furnish. Supply match with Corr. outward by concern Sup. Regd. in time; not match Comu., not rectify by Sup, OTL add more than outward supply. Concern supplier {'Sup. of GSB supply through operator'} in whose OTL added pay tax for it with interest u/s 50(1) so add from due till paid. Not below Deputy Co. notice serve before/during proceedings operator furnish details of GSB supply operator during any period/goods stock held/supply through in warehouses, etc. manage, declare as Addl. POB by them in 15 WD, if fail w/o prejudice action u/s 122 penalty upto Rs.25K.

53. ITC transfer: On its utilise avail tax under IGST u/s 49(5), reflect valid return u/s 39(1), CT collect reduce equal credit utilise & CG transfer reduce to Int.T account.

#### CHAPTER XI: REFUND

54. Refund: Any person claim T&I refund apply before 2 Y from RD {"export tax paid refund if sea/air, date leave India/if land, pass frontier/ by post, its despatch; SOG deem export where tax paid refund available, date return furnish; Services export, date CFE receipt/INR RBI permit where SOS complete prior receipt pay/invoice, services pay receive prior to invoice; where tax refund due to decree, etc., date Comu.; ITC unutilise, due date return u/s 39; tax paid provisional, adjust final assess; person other than Supplier, G/S receipt & any other case, tax paid date"}; RP claim El.CL u/s 49(6) in return u/s 39. Govt.N Foreign Agencies, COP, etc. notify u/s 55 entitle in 6 M of quarter end supply. RP claim unutilise ITC tax period end, no refund ZRS tax not paid; credit on inputs higher than output, no refund goods subject to export duty; no ITC refund if Sup. avails CT drawback/Int.T paid refund. Appl. with evidence refund due (incl. u/s 33) & T&I paid & incidence not pass, claim below Rs.2 L. PO satisfy order & Fund u/s 57 credit. PO in ZR SOGOSOB refund by RP/such Govt.N, provisional refund, 90% claim, exclude ITC provisional accept, final settle in 60 D AR. NAC refund, pay to applicant, if relate to exports & ITC (herein); supply, invoice not issue/refund voucher issue; u/s 77; T&I paid not pass incidence; such class Govt.N. NAC AT/Court, etc. judgment no refund except herein. Refund due to RP default in return/pay tax, etc. not stay by last date file appeal, PO withhold until pays them; deduct tax, etc., TP liable. Where appeal likely, Co. opine refund affect revenue after OOBH, withhold & TP, NAC u/s 56, interest entitle upto 6% if refund entitle. NAC, advance tax CTP deposit/NRTP u/s 27(2) not refund, COR in force, all returns u/s 39 filed. No refund if below Rs.1K. "Refund" include on ZRSI/SOG deem export/unutilised ITC.

55. Refund in certain cases: Govt.N Foreign Agencies &/or COP subject to C&R entitle on notified GSB supply receive.

56. Interest on delay refund: If tax refund u/s 54(5) not done in 60 D AR interest upto 6% Govt.N pay from expiry of that date till refund. Where claim on Ad.A/AA/AT/Court order final & not refund in 60 D AR upto 9%.

57. CWF: Govt. constitute u/s 54(5); Income its Investment; money prescribe.

58. Fund utilise: For consumers welfare. Separate accounts with CAG consult.

#### CHAPTER XII: ASSESSMENT

59. Self-assess: Every RP pay, furnish return each tax period u/s 39.

60. Provisional assess: TP unable to determine G/S value/tax request PO & order in 90 D such rate/value if TP execute Bond form & surety bind difference final & provisional. PO pass final AO after such info. Suff.c/ reasons JC/Ad. C extend 6 M & Co. 4 Y. Interest on SOGOSOB under provisional not paid on due u/s 39(7), at rate u/s 50(1) from day due till pay, whether before/after order final assess & if RP refund entitle subject to u/s 54(3), interest on refund u/s 56 pay.



61. Returns scrutiny: PO verify return discrepancy, seek Expl. If not in 30 D/further/after discrepancy fail to correct 1 M, initiate action u/s 65-67/tax/dues u/s 73/ 74.
62. Assess non-filer: NAC u/s 73/74, RP fails u/s 39/45 file return, even notice u/s 46 serve, PO proceed assess tax best judgment, issue AO in 5 Y from u/s 44 to furnish AR for FY which tax not pay. If in 30 D of AO service file return, deem withdraw, interest u/s 50(1)/late fee u/s 47 continue.
63. unRP Assess: NAC u/s 73/ 74, where TP fails Regn. despite liable, PO assess tax, issue AO in 5 Y from u/s 44 period furnish AR for FY tax not paid, give OOBH.
64. Summary assess: PO on evidence with previous permit Ad. C/JC in revenue interest & AO issue. If TP not ascertain & such liability SOG pertain, its in-charge deem TP assess, pay tax, due. TP in 30 D order receipt apply/own motion, Ad. C/JC considers it wrong, withdraw & follow u/s 73/ 74.

#### CHAPTER XIII: AUDIT

65. Audit: Co./OA order RP audit, etc. his POB/their office. RP inform N 15 WD prior, complete in 3 M (later of date record, etc. made available by RP/institute audit at POB). Co. satisfy RRIW, extend further 6 M. RP afford facility verify BOA, etc.; furnish info. & assist. PO in 30 D inform RP finding, etc. If not pay PO act u/s 73/ 74.
66. Special audit: If scrutiny, not below As.C, revenue interest, opine value not correct, etc. with Co. prior approve direct RP get BOA, etc. audit by Ch.Ac/ Co. Ac Co. nominate, who in 90 D report, extend if material reason, etc. RP OOBH, expenses Co. determine be final. If not paid, etc. PO act u/s 73/ 74.

#### CHAPTER XIV: INSPECT, SEARCH, SEIZURE & ARREST

67. Inspect: Where PO, not below JC believe TP suppress SOGOSOB/Stock/ITC in excess/contravene to evade tax, etc. authorise CT officer inspect & confiscate any BOA secreted, search & seize, not practical, serve not remove except previous permit, things seize retain. TP produce not relied for notice issue return in 30 D. OA seal/break door, etc. any goods, accounts, etc. conceal. Person from whose custody seize entitle copy/extract in authorised officer present, except affect Investigation, OA inventory prepare. Release provisional on bond, etc. tax, etc. pay. If no notice 6 M seize, return to person; suff.c PO extend 6 M. Perish/hazardous nature, etc. after seizure PO dispose. Cr PC, search & seizure modify u/s 165(5) for "Magistrate" "Co." substitute. Evade/attempt, for RRIW, PO seize accounts, etc. & grant receipt & retain proceeding. Co./OA purchase any GSB from TP business premises, check TI's issue/bills & refund so paid after cancel TI/bill of supply issued earlier.

68. Inspect goods: Govt. require Conveyance in charge carry value exceed specified such doc & devices & their details validate as prescribed, where PO intercept at any place, require produce doc & devices & said person liable to produce & allow inspection of goods.

69. Arrest: Where Co. offence u/s 132(1)(a-d) order CT officer arrest u/s 132(5), OA inform grounds, Magistrate in 24 H produce & Cr PC bail admit/ in default, forward Magistrate custody. In non-cognizable & bailable offence, Deputy/As.C release arrest on bail/otherwise, same powers of police station in-charge.
70. Summon: PO summon for evidence/doc produce/inquiry, as Civil Court under CPC, deem Jud.P u/s 193 & 228 IPC.

#### CHAPTER XV: DEMAND & RECOVERY

73. Determine tax not paid/ITC wrong avail, etc.: PO appears evade tax, PCWT SCN why not pay with interest u/s 50 & penalty levy SCN 3 M prior to time limit herein. PCWT before service, pay tax & interest his own ascertain/PO ascertain & inform when pay. PO on receipt not SCN/statement tax so paid/ penalty pay. Where opine falls short, notice serve. Where PCWT pays in 30 D of SCN, proceedings deem conclude. PO after representation, if any, by PCWT determine tax, etc. higher of 10% tax/Rs.10,000 due & order in 3 Y from AR due date furnish for FY tax not paid/short/ITC wrong etc./in 3 Y from error refund. Penalty pay where self-assess/collect not paid in 30 D due pay.

74. Tax short paid: PO SCN on PCWT why not pay & interest u/s 50 & penalty 6 M prior; then serve statement, tax/error etc./ITC wrong avail, etc. deem notice service u/s 73(1), subject to grounds rely except fraud, etc. for periods other than u/s 74(1) same in earlier notice. Before service, pay tax with interest u/s 50 & penalty 15% & inform PO, who not serve notice; if opine short, issue notice. If tax with interest & penalty 25% in 30 D Notice, all proceedings deem conclude. PO after PCWT represent determine tax, etc. & order in 5 Y from due date AR furnish for FY tax not/short paid, etc./5 Y from error refund. Where served order pay tax with interest u/s 50 & penalty 50% of such tax in 30 D of order, all proceedings deem conclude. For u/s 73, 74 "all proceedings in respect of said notice" not u/s 132(ii) main person liable & some other & main person concluded u/s 73/74, proceedings all persons liable penalty u/s 122, 125, 129 & 130 deem concluded. "suppression" mean non-declare facts/info. which TP declare in return, etc./failure any info. asked by PO.

76. Tax collect, Govt. not paid: NAC AA/AT order/direction, pay irrespective supply taxable/not; if not, PO SCN OOBH grant. After represent, if any, due & interest u/s 50 collect. PO order in 1 Y from notice, Court/AT stay exclude. If paid, adjust surplus credit in Fund/refund, who apply u/s 54.

77. Tax wrongly collect: RP paid GSTL on int.s held inter-State later, refund tax.

78. Initiate recovery: TP pay if order in 3 M of Service; RRIW, below 3 M.

79. Recover: Where Govt. not paid, PO recover i.e. deduct from money owe him/specify officer; detain & sell under control; pay Govt. in time. Notice comply & post office, etc. not necessary to produce pass book, deposit receipt, policy for entry, etc. pay made, if fails deem default. Officer issue amend/extend time. If pay, under person's authority in default & Govt. credit deem good, sufficient discharge. Prove not due, nor likely either, not require notice to pay Govt. PO distrust any movable/IP belong/control such person & detain until paid & unpaid for 30 D next said property sold & satisfy payable & costs incl. unpaid & surplus to such person. PO prepare certificate to district Collector, such owns any property, etc., on receipt as land revenue recover. NAC Cr PC, PO file Appl. to appropriate Magistrate recover as fine. Where bond, etc. recover herein, w/o prejudice other mode, recover. Where tax, etc. pay to Govt. unpaid, PO of State/UT tax, recover as tax arrears, respective Govt./s credit in proportion due. Person include "distinct persons" u/s 25(4)(5).

80. Pay tax: On TP Appl., Co. for RRIW extend time pay due other than self-assess in 24 monthly, subject interest u/s 50, etc. Default one instalment, whole due pay forthwith & shall w/o further notice recover.

81. Property transfer void: where charge on property by sale, mortgage, etc. to defraud be void. Not void if adequate Cons., good faith & w/o pendency proceedings notice/w/o it such tax/sum pay/PO previous permit.

82. Tax Property 1<sup>st</sup> charge: NAC IBC, TP pay/any person for tax, etc. liable pay be 1<sup>st</sup> charge his property/such person.

83. Provisional attach: Where proceedings u/s 62-64/67/73/74, Co. in revenue interest, order TP's property, bank account attach & until 1 Y from order.

#### CHAPTER XVI: LIABILITY TO PAY IN CERTAIN CASES

85. Business transfer: where TP liable tax & transfer liable upto transfer,determine unpaid. Transferee carry own/other name tax pay SOGOSOB on transfer & COR amend.

86. Pr. & Agent liable: agent supply/receive TG on Pr. Behalf, jointly & severally liable.

87. Com. Merger, etc: Under Court/Tribunal, etc. effect earlier of order & 2/more of Com. Supply/receive GSB commence order effect till order, in Tu. of supply/respective Com. Receipt include & pay tax. Both treat distinct upto order & Regn. certificate cancel w.e.f. order.

88. Com. Liquidate: wound up Court, etc. orders, assets receiver ("liquidator") in 30 D appoint, intimate Co., after inquiry notify liquidator in 3 M, opine tax payable by Com. if cannot recover, its Directors jointly & severally liable, unless prove no gross neglect, etc.

89. Pvt.C Director: Tax, etc. any SOGOSOB any period not recover, jointly & severally liable unless no gross neglect, etc. if public Com. convert & tax, etc. not recover before convert, no apply its director, personal penalty.

90. Firm Partner's: Notw. any contract contrary, any law, where firm liable tax, etc. it & each partner jointly & severally liable. Partner retires intimate Co. & he liable until then; not inform 1 M, liable until Co. receive it.

#### CHAPTER XVII: ADVANCE RULING

96. AR Authority: constituted under SUGST deemed for them.

98. Procedure on Appl. receipt: AA copy to concerned officer & call record, as soon return, after examine, hearing/Au.R & concern officer, admit/reject. Not admit already pending question/decide, not reject unless OOBH, reasons in order. Order copy to applicant & concerned officer. Where admit, further material examine by applicant/Authority obtain & OOBH, AR pronounce on question in Appl. specify, if differ AA refer to decide. Authority pronounce AR in 90 D Appl. receipt. AR copy sign by members & certify to applicant, COJO. AA for AR constitute under SUGST deem for them.

100. AA appeal: COJO/applicant aggrieve AR pronounce u/s 98(4) appeal in 30 D Comu., suff.c 30 D extend.

101. AA Order: after parties to appeal/refer OOBH, order thinks fit, confirm/modify in 90 D appeal file u/s 100/refer u/s 98(5). If differ, deem no AR in question under appeal/reference. Members sign & certify sent to applicant, concerned officer, Jurisdictional officer.

102. AR rectify: A/AA amend order u/s 98/101 error, own/by COJO, applicant/appellant in 6 M & no tax enhance/reduce admit ITC unless OOBH.

103. AR apply: A/AA bind applicant u/s 97(2), his COJO, unless law change.

104. AR void: A/AA finds AR pronounce u/s 98(4)/101(1), applicant/appellant by fraud, etc., order void ab-initio, provide OOBH. AR date & end this order exclude u/s 73/74(2) & (10). Order copy to applicant, COJO.

105. A/AA power: discover, inspect, attendance & on oath; BOA & records produce, deem Civil Court, CPC powers u/s 195 deem Jud.P u/s 193 & 228 & u/s 196 IPC.

106. A/AA procedure: subject herein own procedure regulate.

#### CHAPTER XVIII: APPEALS & REVISION

107. AA appeal: Aggrieve 3 M from Comu. appeal. Co. examine & subordinate AA officer apply in 6 M Comu./determine points & if apply AA deal as if against Ad. A, as if appellant. Suff.c 1 M extend. No appeal unless full tax pay, interest from Img.O & 10% in dispute upto Rs 25 Cr & balance stay. OOBH, adjourn, not more than 3 times. Add ground if omit not wilful. After inquiry confirm, modify, ITC unless OOBH & tax not paid, unless appellant SCN & order u/s 73/ 74. Order state points determine & reasons. AA decide in 1 Y from date file, exclude stay. On dispose, Comu. appellant, respondent & Ad. A, Ju.C copy. Every order subject u/s 108/113/117/118 final & bind.

108. RA power: Subject u/s 121, RA own motion/info. receive/State/UT tax Co. requisition, call & examine record proceeding, errors, etc. available at order/CAG observe, stay & after OOBH, enhance/modify. No power if appeal u/s 107/112/117/118/period u/s 107(2) not expire/3 Y expire of decision etc., RA order on any point not raise & decide before later of 1 Y from order/ before 3 Y & every such order final & binding. If involve AT/HC given decision & appeal to HC/ SC pending, exclude in limitation, also stay. "record" include proceeding with RA. "decision" include officer below RA.

109. AT & Be.: Govt.N hear appeal against AA/RA orders. AT powers Nat. Be. exercise ("Reg. Be."), State Be. ("Area Be."). AT Nat. Be. at New Delhi, Pre. preside & 1 each TM (Centre & State). Reg. Be. require & consist JM, 1 each TM (Centre & State). Nat./Reg. Be. Jur. appeal hear against AA/RA. Each State/ UT, except J&K, AT Be. ("State Be.") power in concern State/UT. In J&K State Be. is of GST AT. Govt. on receipt any SG request constitute such Area Be. recommend. Govt. on State request receipt/UT notify AT. State/Area Be. Jur. AA/RA order appeal hear. Pre. & State Pre. by GSO distribute business/transfer among Reg. Be.. Each AT State/Area Be. consist JM, 1 each TM (Centre & State) & SG designate senior most JM in State as State Pre.. In vacant appeal Pre./State Pre. approve hear by 2 Be. Members, where tax/ITC involve upto Rs.5 L fine, no QOL single member Be. hear. If Nat./Reg./State/Area Be. differ majority, if equal point differ Pre./State Pre. refer majority, incl. those heard. Govt., Pre. consult Admn.C transfer Judicial/TM (State) from one Be. to another, whether Nat./Reg. (OR) Member Technical (Centre) to another, whether Nat., Reg., State or Area. SG State Pre. consult Admn.C, transfer Judicial/TM (State) to another in State. No AT proceeding question/invalid on vacancy/defect.

111. AT procedure: bound by CPC, natural justice, own procedure. Civil Court powers summon & oath; doc discover; evidence Affidavit; subject to u/s 123 & 124 IEA, etc. Order enforce as Court's Decree in Suit & lawful execute by local limit Jur. where Com. RO/person reside/business/works. All proceedings judicial u/s 193 & 228 & for u/s 196 IPC & deemed Civil Court u/s 195 & Chapter XXVI Cr PC.

112. AT appeal: Aggrieve u/s 107/108/SUGST appeal in 3 M Comu. Refuse admit if Tax/ITC/their difference/fine, etc. upto Rs.50K. Co. own motion/SUGST Co. examine AA/RA order to satisfy legal/propriety officer subordinate AT apply in 6 M determine points as direct & AT deal u/s 107(11)/108(1). Opposite Party in 45 D Notice receipt file MOCA verify & AT dispose, suff.c admit in 3 M after period/permit MOCA in 45 D after expiry. No appeal unless tax, interest pay of Img.O, admit portion & 20% tax in dispute, in addition u/s 107(6) paid, upto Rs.50 Cr, for which appeal. Where paid, balance recovery stay till dispose. Every Appl. to rectify error restore with fee.

113. AT Order: after OOBH confirm, etc. order appeal/AA refer/RA/original Ad. A, for fresh adj. after Addl. evidence. If suff.c grant time RRIW, no adjourn beyond 3 times. Amend error own accord notice/Co./Co. of SUGST /party to appeal brings notice in 3 M, not enhance assessment/refund reduce/ITC/otherwise liability increase unless OOBH & decide in 1 Y file, order copy to AA/RA/original Ad. A/Appellant & Ju. C/Co. of SUGST. Save u/s 117/118, orders on appeal final & binding.

115. Interest on refund: u/s 107(6)/112(8) paid on AA/AT order, interest u/s 56 from paid till refund.

116. Au. R appear: person entitle/require personally to examine on oath/affirm, Au.R. by person his behalf, relative/regular employee/advocate entitle, not debar/Ch.Ac/Co.Ac/CS practice certificate/ retired SG/UT Commercial Tax Dept not below Group-B Gazetted officer minimum 2 Y, not appear for 1 Y of retire/resign; GST practitioner. No dismiss/remove from Govt. service./convict GSTL/SOGOSOB/misconduct guilt/adjudged insolvent. Disqualified SUGST deem this Act also.

117. HC appeal: aggrieve by AT's State/Area Be. order in 180 D of receipt; suff.c extend. HC satisfy SQL formulate & hear, respondents argue not involve & decides QOL & judgment grounds & cost, determine issue not/wrongly determine. Minimum 2 Judges, if not, majority opine. Effect judgment on certified copy. CPC apply.

118. SC appeal: from AT Nat./Reg. Be./HC judgment in appeal u/s 117, own motion/aggrieve Appl., after HC certify. CPC for SC appeal apply for HC decree appeal. HC judgment vary in appeal, SC order effect u/s 117.

119. Pay notw. appeal: HC/SC, Govt. due as result AT Nat./Reg. Be. order u/s 113(1)/its State/Area Be./ HC u/s 117 pay.

120. No appeal: Board issue orders/I/D fix monetary limit to regulate appeal/App. file by CT officer & not filed not preclude. involves similar issue/QOL, if not, not party contend such officer acquiesced by not file. AT/Court regard to circumstances for not filing.

121. Non-appeal order: CT officer decide/order pass on Co. order/authority empower transfer proceeding to other/ seize order/retain BOA/order prosecute/order u/s 80.

#### CHAPTER XIX: OFFENCE & PENALTY

122. Penalty: Where TP supply GSB w/o Invoice/False/SOGOSOB violate/tax collect, not pay Govt. in 3 M due/fail deduct tax u/s 51(1)/ utilise ITC w/o GSB receipt. Any RP supply GSB tax not paid/ITC by fraud, liable high of Rs.10K/10% Tax. If aid/abet/deals confiscated, upon summon fails appear, give evidence, etc. penalty upto Rs.25K.

123. Fails furnish info.: u/s 150 fails notice time, PO direct penalty Rs.100 per day upto Rs.5K.

127. Penalty: PO view penalty & not cover u/s 62-64/73/74, etc. order after OOBH.

128. Waive penalty, etc.: Govt.N penalty u/s 122/123, etc. taxpayer class & mitigate situation on Re. OC.

129. Detain. Seize Goods/Conveyance: In transit contravene detain/seize, release upon 100% tax & penalty pay. Exempt then lower of 2% value/ Rs.25K, where Owner pay 50% goods value reduce by tax paid & in exempt goods, lower of 5% goods value/Rs.25K, where owner not pay; Security, no detain/seize w/o Order person transport. U/s 67(6) apply mutatis mutandis. PO detain/seize Order specify tax & penalty pay after OOBH; if pay proceedings deem conclude. Where fails in 14 D of detain/seize, further proceeding u/s 130; in 7 D for perishable/ hazardous.

131. Confiscate/penalty not interfere: W/o Cr PC prejudice, not prevent punish liable.

134. Cognizance: Co. previous sanction, not inferior to 1<sup>st</sup> Class Magistrate try.

137. Offences by Com.: in charge, etc. & Com., if Director consent/connivance deem guilt & punish. TP commit being Firm/LLP guilt, punish. Not liable w/o knowledge/duel diligence exercise. "Com." body corporate, Firm, etc. & "Director" of Firm, its Partner.

138. Compound: Any offence before/after prosecute, Co. compound. Not apply allow it once u/s 132(1)(a-f) offence & person so allow than herein allow GSTL supply exceed Rs.1 Cr.; accused offence; Court convict; offence u/s 132(1)(g-k) & any/COP/prescribe offence. Not affect proceeding other law. Allow compound after tax, etc. subject higher of Rs.10K (OR) 50% tax involve & higher of Rs.30K (OR) 150% tax & pay Co. determine no further proceedings same offence & criminal proceedings abate.

**CHAPTER XX: TRANSITIONAL PROVISIONS**

139. Migrate existing taxpayer: From AD Regd. existing laws & valid PAN issue COR provisional. Final COR deem not issue if cancel under Appl. u/s 22/24 not liable.

**CHAPTER XXI: MISCELLANEOUS**

143. JW: RP ("Pr.") under intimate & prescribed send any inputs/Cap.G, w/o tax to JW & to another, back when complete, not mould & dies in 1 Y & 3 Y. Resp., sent to POB, w/o tax & supply these after JW on tax in India for Exports, Pr. not supply from JW unless declare, except if JW Regd. u/s 25 (OR) engage supply Co, notify 1 Y & 3 Y, on suff.c Co. extend. Proper accounts for inputs/Cap.G with Pr. If not return after JW/not supply therefrom in 1 Y, deem supply day sent; similar, Cap.G, jigs etc. If waste & scrap direct from POB tax JW pay, if Regd./Pr. pay if not Regd. Inputs include Int. G arise from treatment/process.

146. Common Portal: Govt.N Common GST Electronic Portal facilitate Regn., functions, etc.

147. Deem Export: Govt.N not leave India & pay in INR/CFE, if Manu.d here.

153. Expert assist: not below As.C in complex matter, revenue interest any scrutiny stage take help.

155. Burden of proof: burden on who claims ITC.

156. Deem Public Servant: All functions discharge u/s 21 IPC.

162. Civil Courts Jur. bar: Save u/s 117 & 118, not deal/decide question arise, etc. this Act.

163. Fee levy: order copy/doc provide to any person on Appl. fee.

168. I/D power: Board issue such orders, I/D to CT officers observe, follow. Co. u/s 2(91), 5(3), 25(9)(b), etc. mean Co./Board's JS & exercise powers.

169. Notice service: order, etc. by Messenger to addressee/TP, etc. by Regd./speed post, etc. at POB/residence; e-mail in Regn./amend; common portal; Newspaper TP locality/last known reside, business; not practical, affix POB/residence, still not, office No.B officer pass summon/notice & deem serve tender date/publish/affix; Regd./speed post, deem receive expiry transit, unless contrary.

171. Anti-profit measure: tax rate reduce on G/S/ITC rec. pass similar price reduce. Govt. N constitute existing ITC RP avail/tax rate reduce result GSB price reduce supply.

**ABBREVIATIONS**

Adjudicating Authority & Authority – A/AA	General or Special Order – GSO	President- Pre.
Additional – Addl.	Going Concern – Gng.C	Person chargeable – PCWT
Adjudicating Authority – Ad. A	Goods & Services Tax- GST	Principal – Pr.
Additional Commissioner – Ad. C	Goods or Services or both – GSB	Private Com.- Pvt. C
Adjudication – Adj.	Government- Govt.	Proper Officer - PO
Administrative Convenience- Admn.C	CG/SG/LA body- GB	Place of Business- POB
Advance Ruling- AR	Government may on Recommendations of Council notify- Govt.N	Plant and Machinery- P&M
Aggregate Tu.- Agg. T	GST (Compensation to States) Act- GSTCA	Question of Law - QOL
Aggregate Value of TS- Agg. VTS	High Court- HC	Reasons to be Recorded In Writing- RRIW
And- &	Hindu Undivided Family- HUF	Recommendations of Council – Re. OC
Annual Return - AR	Home consumption- H.Con	Recipient- Rec.
Appellate Authority- AA	Human Consumption, not Alcohol- HCNA	Registered- Regd.
Appellate Tribunal – AT	Food & Beverages- F&B	Regional- Reg.
Application – Appl.	Forty-Five Days – 45 D	registered Office- RO
Appointed Day – AD	Finance Act- FA	Registrar of Com. – ROC
Assessment Order- AO	Furtherance of Business- FOB	Registered Person - RP
associated enterprises- AE	Immovable Property- IP	Registration –Regn.
Assistant Commissioner- As. C	impugned order- Imp.O	Relevant Date – RD
Authorised Representative – Au. R	Including – Incl.	Relevant Period- Rel.P
Bench/es - Be.	Income-tax Act, 1961- ITA	Respectively – Resp.
Books of Account- BOA	Indian Evidence Act, 1872- IEA	Reverse Charge - RC
Calendar Month- CM	Indian Penal Code, 1860 – IPC	Revision Authority - RA
Capital Goods- Cap.G	Indian Rupees- INR	Sale of Goods or services or both – SOGOSOB
Casual Taxable Person – CTP	Information- info.	Show Cause Notice- SCN
Certificate of Regn. - COR	Input Tax Credit - ITC	Six Months – 6 M
Chartered Accountant – Ch. Ac	Input Service Distributor – ISD	Sixty Days from date of issue of Invoice – 60 D.I
Com. Act, 2013- CA	intra-State- Int.s	Sixty Days from date of receipt of Appl.- 60 D AR
Conditions & Restrictions- C&R	Insolvency & Bankruptcy Code, 2016 (31 of 2016)- IBC	Specialised agency of UNO or any MFI, Consulate or
Central Board of Indirect Taxes & Customs- CBIT	Instructions or Directions – I/D	Embassy of foreign countries- Foreign Agencies
Central Excise Act, 1944 – CEA	Integrated Goods & Services Tax Act - IGST	Special Economic Zone- SEZ
Central Govt.- CG	Integrated tax – Int.T	State Govt.- SG
Central Tax – CT	intermediate goods- Int.G	Substantial Question of Law- SQL
Central/State, UT GST Act/IGST- GSTL	Jammu & Kashmir – J&K	Succeeding tax period month- STPM
Central, State, UT, Int.T - CSUI	Job Work- JW	Sufficient Cause- suff.c
Central, State, UT, Int.T & Cess - CSUI&C	Job Worker- JWw	Supplier – sup.
Class of Persons – COP	Joint Co.- JC	Supply of Goods- SOG
Code of Civil Procedure, 1908 (5 of 1908) - CPC	Joint Secretary- JS	Supply of Services- SOS
Code of Criminal Procedure, 1973 - Cr PC	Judicial Member – JM	Supreme Court- SC
Commencement of Business- COB	Judicial Proceedings- Jud.P	State/UT GST Act- SUGST
Commissioner – Co.	Jurisdiction- Jur.	Taxable Territory- TT
Communicate- Comu.	Jurisdictional Commissioner – Ju. C	Tax at Source – TAS
Company Secretary- CS	Limited Liability Partnership – LLP	Tax deduction at source - TDS
Composite Supply- Com. S	Local Authority- LA	Tax Invoice- TI
Company- Com.	Manufacture-Manu.	Tax & Interest – T&I
Completion Certificate- CC	Manufacturer- Manu.f	Technical Member- TM
Comptroller & Auditor-General of India – CAG	Memorandum of Cross Objections- MOCA	Terms & Conditions – T&C
Consideration – Cons.	Multilateral Financial Institution & Organisation notified under United Nations (Privileges & Immunities) Act, 1947-	Thirty Days – 30 D
Consumer Welfare Fund- CWF		Three Months – 3 M
Concerned Officer or Jur.al Officer – COJO		Transaction Value- Tr.V

<p>Corresponding- Corr.  Cost Accountant- Co. Ac  Contained in semi-finished or finished goods held in stock - CSF/FGS  Contained in semi-finished or finished goods held in stock on day immediately preceding date – CSF/FG-S  Convertible Foreign Exchange- CFE  Credit of input tax in respect of inputs held in stock &amp; inputs contained in semi/finished goods held in stock – ITSF-S  Credit Note - CN  Current Year- CY  Customs Act, 1962- Cu. A  Customs Tariff Act, 1975 – CTA  Debit Note – DN  Department- Dept  Director General – DG  Document- Doc  Electronic Commerce Operator- ECO  Electronic Cash Ledger – El. CL  Electronic Credit Ledger- ECL  Entitled to take Credit of Input Tax- EITC  Entitled to take Credit of Input Tax in respect of inputs held in stock &amp; inputs - EITCHS&amp;I  Establishment – Est.  Explanation – Expl.  Financial Year- FY  Five Years – 5 Y</p>	<p>MFI  Member of Parliament- MP  Motor Vehicle- MV  National – Nat.  Ninety Days – 90 D  Non-Resident Taxable Person- NRTP  Non Taxable Territory- NTT  Notice Board- No.B  Notice not less than fifteen WD prior to conduct of audit – N 15 WD  Notification - notify  Notwithstanding – notw.  Notwithstanding anything contained – NAC  Pr. Chief Co.s/ Pr. DG/ Chief Co.s/DG/ Pr. Co.s/Pr.Addl.DG/Co.s/Addl.DG/Ad.C's/Addl.Directors /JC's/  Joint Directors/Deputy Co.s/Deputy Directors/As.Cs/Assistant Directors &amp; any/other class (officers appoint under CEA deemed officers)- Officers u/s 3  Officer Authorised – OA  One Hundred &amp; Eighty Days – 180 D  One Year – 1 Y  One Month – 1 M  Opportunity of Being Heard – OOBH  Outward Supply- OS  Output Tax Liability- OTL Percent - %  Permanent Account Number – PAN  Percentage points reduce preceding date – PPRPD</p>	<p>Transfer of Property Act, 1882- TOP  Turnover- Tu.  Tu. in State – TIS  Tu. in UT – TIUT  Taxable Goods- TG  Taxable Supplies - TS  Thousand/000 - K  Twenty Four Hour-24 H  Two Years – 2 Y  unincorporated association- UIP  United Nations Organisation - UNO  Usual Place of Residence – UPOR  Unique Identity Number - UIN  Union Territory – UT  With effect from- w.e.f.  With effect from such date as may be notified – WEF-N  With effect from such date as may be prescribed – WEF-P  Without – w/o  Works Contract- WC  Working Days- WD  Zero Rate - ZR  Zero Rate Supply– ZRS  Zero Rate Exempt Supply– ZRES  ZR supply on inputs or input services used in making it- ZRSI</p>
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