

Sec No.

1) CGST Act

Sec 7 - Supply

Sch I - Supply w/o Consideration

Sch II - Classification

Sch III - Negative list

Sec 8 - Composite & Mixed Supply

Sec 9 - Levy of GST

Sec 10 - Composition Levy $\leftarrow$ 10(1) & 10(2) - 1.5% / 75%
10(2A) - 50%

Sec 11 & w/ Notification No. 12/2017 - Exemption

Sec 12 - TDS of Goods

Sec 13 - TDS of Services

Sec 15 - Value of Supply

Sec 16 - Conditions to avail ITC

Sec 17(5) - Blocked Credit

Sec 18 - Special Circumstances (C $\rightarrow$ R)

Sec 22 - Persons liable to register

Sec 23 - Persons not " " "

Sec 24 - Compulsory registration

Sec 25 - Procedure for registration

Sec 27 - CTP, NRTP

Sec 29 - Cancellation

Sec 31 - Time limit to issue invoice

Sec 34 - CN DN

Sec 37 - GSTR-1 / IPF

Sec 38 - GSTR-2B

Sec 39 - GSTR-3B, 4, 5

Sec 44 - Annual Return

Sec 45 - Final Return

Sec 47 - Late fee

Sec 48 - GST Practitioner

Sec 50 - Interest

Sec 51 - TDS

Sec 52 - TCS

2) CGST Rules

Rule 86A - Blocking of E-Credit

Rule 86B - 1% through E-Cash

" 138 - E-way bill

" 138E - Cannot generate E-way bill

3) IGST Act

Sec 5 - Levy of IGST

Sec 7 - Inter state supply

Sec 8 - Intra state

Sec 9 - Territorial Waters

Sec 10 - POS - Goods (Domestic)

Sec 12 - POS - Services (Domestic)