

# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 2 – SUPPLY UNDER GST

Section Number	Brief Description
<b>Definitions</b>	
<b>2(30)</b>	Composite Supply
<b>2(31)</b>	Consideration
<b>2(49)</b>	Family
<b>2(52)</b>	Goods
<b>2(74)</b>	Mixed supply
<b>2(102)</b>	Services
<b>2(107)</b>	Taxable Person
<b>Chapter</b>	
<b>7</b>	<b>Meaning &amp; Scope of supply</b>
<b>7(1) (a)</b>	All forms of Supply of Goods or Services or both such as Sale, Transfer, Barter, Exchange, Licence, Rental, Lease or Disposal made or agreed to be made for a consideration by a person in the course or furtherance of business
<b>7(1) (b)</b>	Import of Services for a consideration whether or not in the course of furtherance of business
<b>7(1)(c)</b>	The activities specified in Schedule I made or agreed to be made without consideration (Deemed Supply)
<b>Schedule I</b>	<ol style="list-style-type: none"> <li>1. Permanent transfer/ disposal of business assets where input tax credit has been availed on such assets.</li> <li>2. Supply of goods or services or both between related persons or distinct persons as specified in section 25, when made in course or furtherance of business.</li> <li>3. Supply of goods:               <ol style="list-style-type: none"> <li>i) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or</li> <li>ii) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.</li> </ol> </li> <li>4. Import of Services by a person from Related Persons or from any of his other establishments outside India, in the course or furtherance of business.</li> </ol>
<b>Sec 7 (1A) Schedule II</b>	Classification of Supply into Supply of Goods & Services as referred to in Schedule II
<b>Sec 7 (2) Schedule III</b>	Activities specified in Schedule III to be treated neither as Supply of Goods Nor as Supply of Services (Negative List Supply)
<b>8(a)</b>	Composite Supply shall be treated as Supply of Principal Supply and rate applicable to Principal Supply i.e. predominant element shall be applicable to value of Composite Supply
<b>8(b)</b>	Mixed Supply shall be treated as Supply of that particular Supply which attracts highest rate of Tax and the highest rate shall be applicable to value of Mixed Supply.

**Notes:**

- ✚ The above is an illustrative list of important Sections/ Notifications and Definitions at the Inter level.
- ✚ At least memorize the bold ones.
- ✚ Don't learn any other Section / Notification or Definition unless you are fully comfortable with the above.

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# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 3 – CHARGE UNDER GST

Section Number	Brief Description
<b>Definitions</b>	
<b>2(6)</b>	Aggregate Turnover
<b>2(112)</b>	Turnover in State
<b>Chapter</b>	
<b>9</b>	<b>Levy and Collection of CGST on Intra State Supply</b>
<b>9 (1)</b>	Charging section – CGST shall be levied on intra state supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent (Forward Charge)
<b>9(2)</b>	Central tax on the supply of petroleum crude, high speed diesel, motor spirit, natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by Central Government on the recommendation of Council.
<b>9(3)</b>	Reverse Charge Mechanism read with Notification No. 13/2017 CT (R)
<b>9(4)</b>	Reverse Charge in case of receipt of specified categories of goods or services or both from an unregistered supplier
<b>9(5)</b>	In case of Specified categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator if such services are supplied through it
<b>10(1) &amp; 10(2)</b>	Composition Levy scheme for Goods (Manufacturer, Trader and Restaurant Service provider)
<b>10(2A)</b>	Composition Levy scheme for Services
<b>Notification</b>	
<b>13/2017 CT (R)</b>	Services notified u/s 9(3) on which GST is payable under <b>Reverse Charge mechanism</b>

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# GST – IMPORTANT SECTIONS (CA INTER – MAY 24)

## Ch 4 – Place of Supply

Section Number	Brief Description
<b>IGST Act</b>	
2(14)	Location of the Recipient of services
2(15)	Location of the Supplier of services
2(85)	Place of business
5	Charging section under IGST Act
7	Inter-state supply
8	Intra-state supply
9	Supplies in territorial waters
10	Place of supply of goods other than supply of goods imported into, or exported from India
12	Place of supply of services where location of supplier of service and the location of the recipient of service is in India
<b>Ch 5 – Exemptions under GST</b>	
11	Power to grant Exemption from GST by way of Notification or Special Order
<b>Notifications</b>	
12/2017 CT (R)	Services exempted wholly from CGST i.e. on Intra-State supply
9/2017 IT (R)	Services exempted wholly from IGST i.e. on Inter-State supply

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# GST – IMPORTANT SECTIONS (CA INTER – MAY 24)

Ch 6 – Time of GST	
Section Number	Brief Description
<b>Definitions</b>	
2(32)	Continuous Supply of Goods
2(33)	Continuous Supply of Services
<b>12</b>	<b>Time of Supply of Goods</b>
12(2)	ToS of Goods in case of Forward Charge
12(3)	ToS of Goods in case of Reverse Charge
12(4)	ToS of Vouchers exchangeable for Goods
12(5)	ToS in Residual cases
12(6)	ToS in case of supply by way of interest, late fee or penalty for delayed payment of any consideration
<b>13</b>	<b>Time of Supply of Services</b>
13(2)	ToS of Services in case of Forward Charge
13(3)	ToS of Services in case of Reverse Charge
13(4)	ToS of Services of Vouchers exchangeable for Services
13(5)	ToS of Services in Residual cases
13(6)	ToS in case of supply by way of interest, late fee or penalty for delayed payment of any consideration
Ch 7 – Value of Supply	
<b>15</b>	<b>Value of Supply of Goods &amp; Services</b>
15(1)	Value of supply shall be Transaction value i.e. price paid/payable
15(2)	Inclusions of Value of Supply including Subsidy from other than CG and SG
15(3)	The value of the supply shall not include certain discount

### Notes:

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**Simplifying Complexity**





# GST – IMPORTANT SECTIONS & RULES (CA INTER – MAY 2024)

## CH 8 – INPUT TAX CREDIT

Section Number	Brief Description
<b>Definitions</b>	
<b>2(62)</b>	<b>Input tax</b> means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes a) Tax payable under forward charge b) Tax payable under reverse charge c) IGST charge on import of goods <i>But does not include composition tax.</i>
<b>2(63)</b>	<b>Input tax credit</b> means the credit of input tax
<b>Chapter Sections</b>	
<b>16</b>	<b>Eligibility and conditions for taking input tax credit</b>
<b>16 (1)</b>	Persons eligible for availing ITC
<b>16(2)</b>	Conditions for availing ITC ( <b>6 conditions</b> )
<b>41</b>	<b>Availment of self-assessed ITC</b>
<b>16 (3)</b>	If depreciation is claimed on GST, ITC is not allowed w.r.t. such GST
<b>16 (4)</b>	Time limit for availing ITC
<b>17</b>	<b>Apportionment of credit and blocked credits</b>
<b>17 (1), (2)</b>	Apportionment of credit
<b>17(4)</b>	Special Provisions for Banking Companies, NBFC, Financial Institutions
<b>17 (5)</b>	<b>ITC not allowable on certain supplies (Blocked Credit)</b>
<b>18</b>	<b>ITC in Special Circumstances</b>
<b>18 (1)</b>	Special Circumstances enabling Availment of ITC
<b>18 (3)</b>	Transfer of unutilized ITC in case of change in Constitution
<b>18 (4)</b>	Special Circumstances leading to Reversal of ITC
<b>41</b>	Availment of ITC on self-assessed basis in GSTR 3B by Recipient & subsequent Reversal if the Supplier does not pay his tax liability by due date of filing his GSTR 3B
<b>Rules</b>	
<b>86A</b>	Restrictions on Utilisation of ITC
<b>86B</b>	Restrictions on the Use of Amount available in Electronic Credit Ledger
<b>88A</b>	Order of utilisation of input tax credit

### **Notes:**

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# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 9 – REGISTRATION UNDER GST

Section Number	Brief Description
<b>Definitions</b>	
<b>2(20)</b>	Casual Taxable Person
<b>2(77)</b>	Non-resident taxable person
<b>2(107)</b>	Taxable Person
<b>Chapter</b>	
<b>22</b>	Persons liable for Registration
<b>23</b>	Persons Not liable for Registration
<b>24</b>	Compulsory Registration in certain cases
<b>25</b>	Procedure for Registration & Distinct Persons
<b>27</b>	Special provisions relating to Casual Taxable Person and Non-resident Taxable Person
<b>28</b>	Amendment of Registration
<b>29</b>	Cancellation (or Suspension) of Registration [Voluntary & Suo Motu by PO]
<b>30</b>	Revocation of cancellation of Registration

Rule Number	Brief Description
<b>10A</b>	Furnishing of bank account details
<b>10B</b>	Alternate and Viable Means for Aadhar Authentication

Notification	Brief Description
<b>10/2017</b>	Exceptions to section 24 (amended by Notification No. 3/2019)
<b>10/2019</b>	Higher threshold limit of 40 lakhs in case of exclusive supply of goods & conditions

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# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 10 – TAX INVOICE, DEBIT NOTE & CREDIT NOTE

Section Number	Brief Description
<b>31</b>	Tax Invoice and Time for issuing Tax Invoices including revised tax invoice, consolidated invoice and Bill of Supply and vouchers
<b>31(3)(a)</b>	Revised Tax Invoice
<b>31(3)(b)</b>	Consolidated Tax Invoice
<b>31(3)(c)</b>	Bill of Supply
<b>31(3)(d)</b>	Receipt Voucher
<b>31(3)(e)</b>	Refund Voucher
<b>31(3)(f)</b>	Payment Voucher
<b>32</b>	Prohibition of unauthorized collection of tax
<b>33</b>	Amount of Tax should be indicated in the Tax Invoice and other documents
<b>34</b>	Credit and Debit Notes

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# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 11, 12, 13 AND 14

Section Number	Brief Description
<b>Ch 11 – Accounts &amp; Records</b>	
<b>2(85)</b>	Place of Business
<b>2(89)</b>	Principal Place of Business
<b>35</b>	Accounts and Other Records
<b>36</b>	Period of Retention of Accounts
<b>Ch 12 – Electronic Way Bill</b>	
<b>68</b>	Inspection of Goods in movement i.e. EWB
<b>Ch 13 – Payment of Tax</b>	
<b>49</b>	Payment of Tax, Interest, Penalty, and Other Amounts (Two new modes of payment)
<b>49A</b>	Utilization of input tax credit – ITC of CGST and SGST to be used only when ITC of IGST fully utilized
<b>49B</b>	Order of utilization of input tax credit
<b>49(10)</b>	Transfer of amount from one (major or minor) head to another (major or minor) head of same person or Distinct Person (Amendment)
<b>50</b>	Interest on Delayed Payment of Tax (Amendment)
<b>Ch 14 – Tax Deduction at Source &amp; Tax Collection at Source</b>	
<b>51</b>	Tax Deduction at Source
<b>52</b>	Tax Collection at Source

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# GST – IMPORTANT SECTIONS & NOTIFICATIONS (CA INTER – MAY 2024)

## CH 15 – RETURN UNDER GST

Section Number	Brief Description
<b>37</b>	Furnishing Details of Outward Supplies [GSTR 1]
<b>38</b>	Communication of details of Inward Supplies and Input Tax Credit in GSTR 2B
<b>39</b>	Furnishing of Return [GSTR 3B, 4, 5 and 7]
<b>39(9)</b>	Rectification of Errors and Omissions in Returns u/s 39
<b>40</b>	First Return
<b>44</b>	Annual Return
<b>45</b>	Final Return
<b>47</b>	Levy of Late Fees
<b>48</b>	Goods and services tax practitioners

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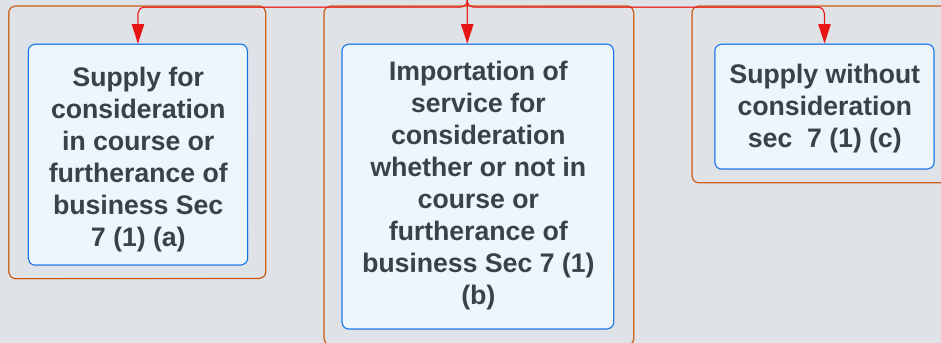


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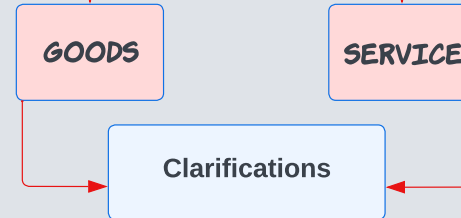


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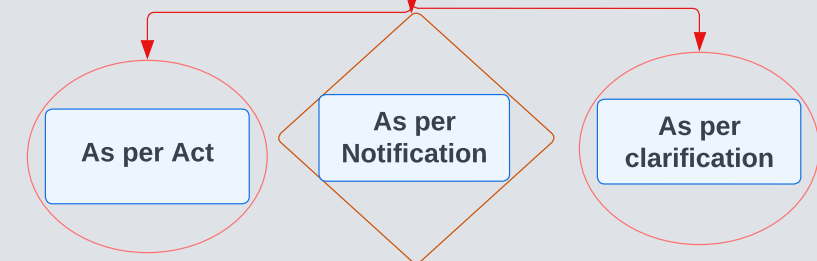


**ACTIVITIES CLASSIFIED AS GOODS OR SERVICES SEC 7 (1A) + SCHEDULE II**

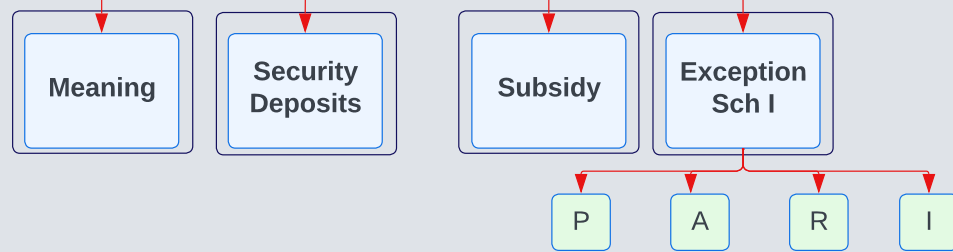


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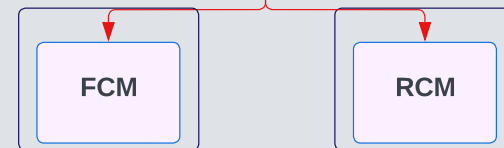
**Negative list sec 7 (2) + Schedule III**



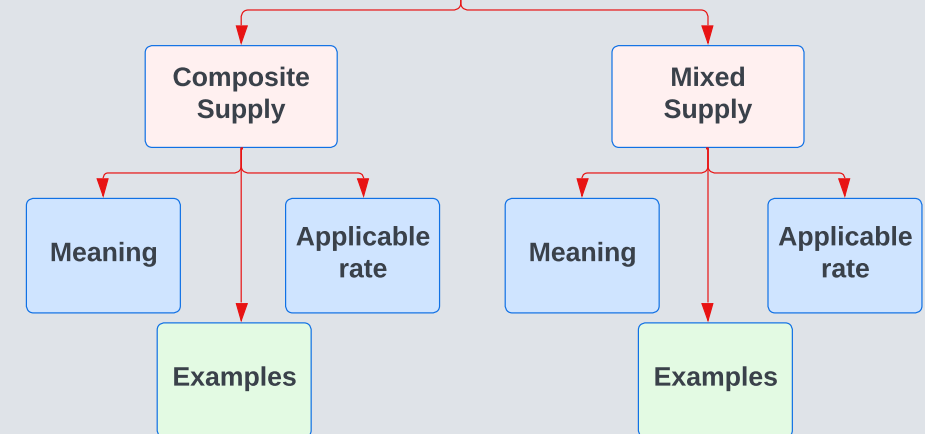
**CONSIDERATION**



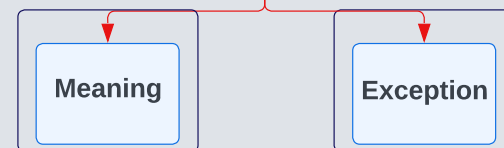
**CONCEPT**



**SECTION 8**



**BUSINESS**



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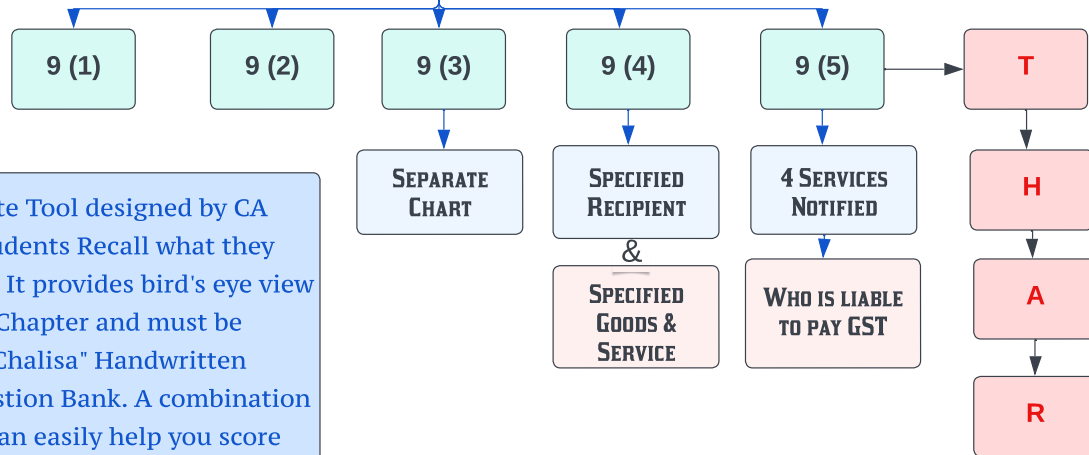
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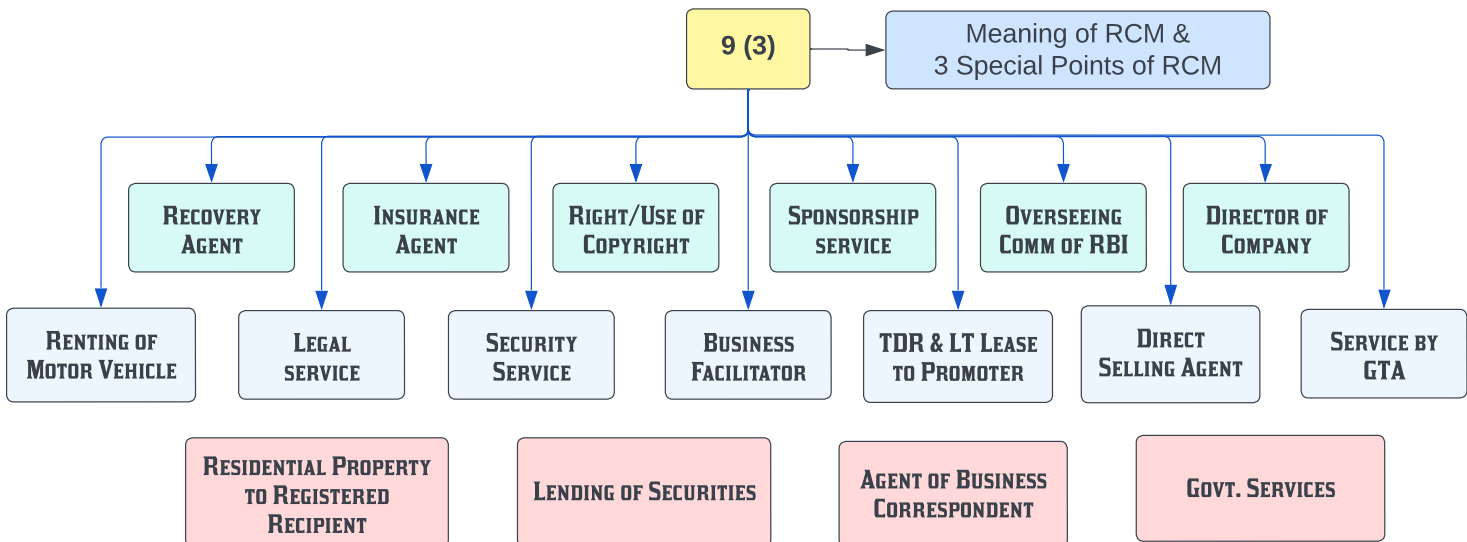
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## CHARGE of GST

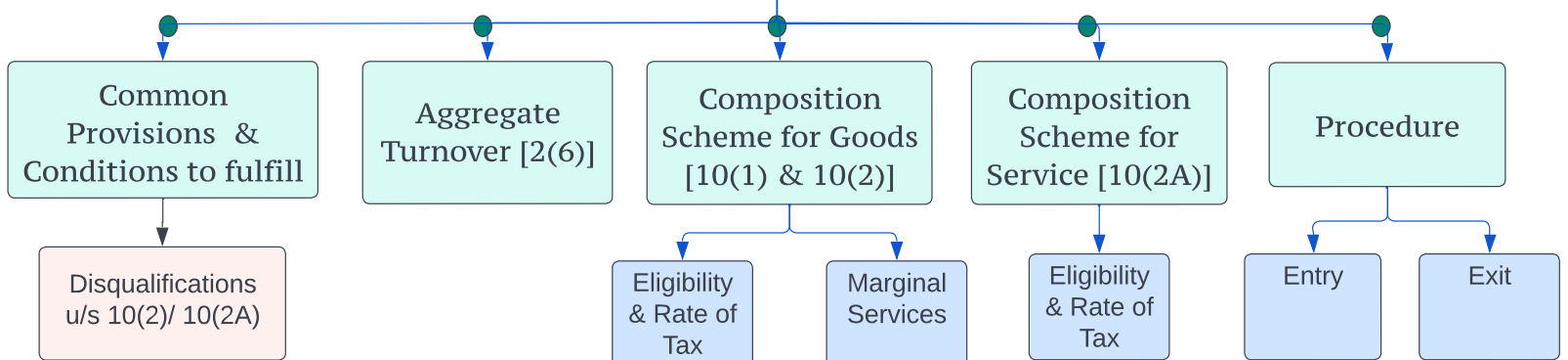


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Note For self :-



## Composition Scheme (Sec 10)





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### PLACE OF SUPPLY



#### POS OF GOODS (SEC 10)

#### POS OF SERVICES (SEC 12)

Supply involving movement of Goods

Goods supplied on board a conveyance

Supply not involving movement of Goods

Bill to ship to Model

Supply involving installation or assembly of Goods

General Rule

Passenger Transporter service

Service in relation to an Immovable Property or lodging in Hotel / Boat etc.

Service supplied Onboard a Conveyance

Service based on Performance

Telecommunication service

Training & Performance Appraisal service

Financial & Stock Broking services

Service by way of Admission to Event / Amusement Park etc.

Insurance service

Organisation of Event

Avertisement service to Government

Transportaion of Goods

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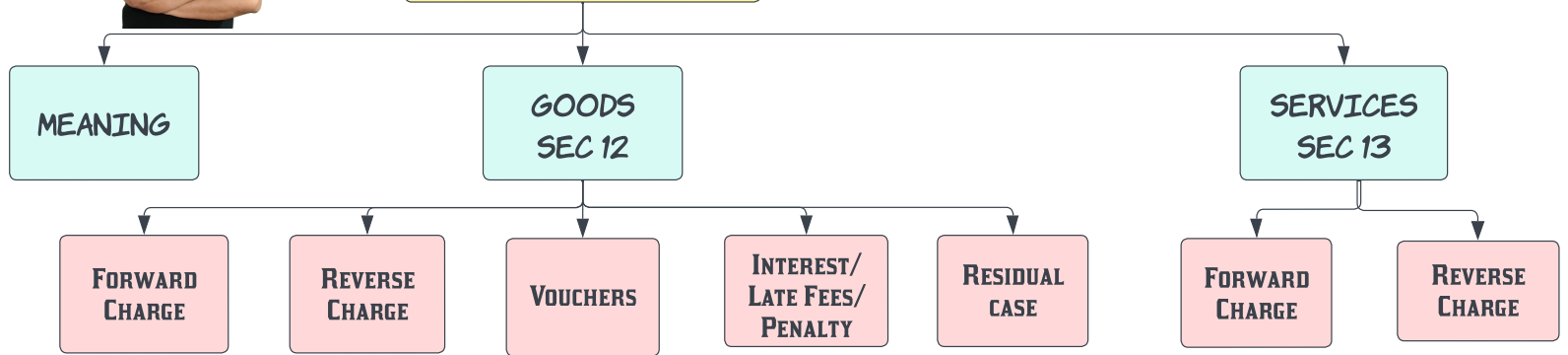
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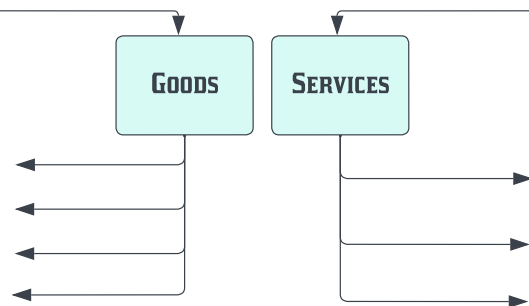


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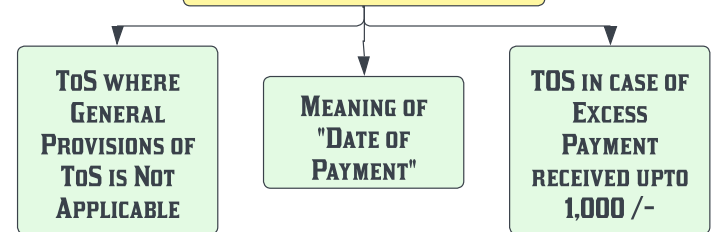
## TIME OF SUPPLY



## Last Date upto which INVOICE should be Issued u/s 31



## MISCELLANEOUS

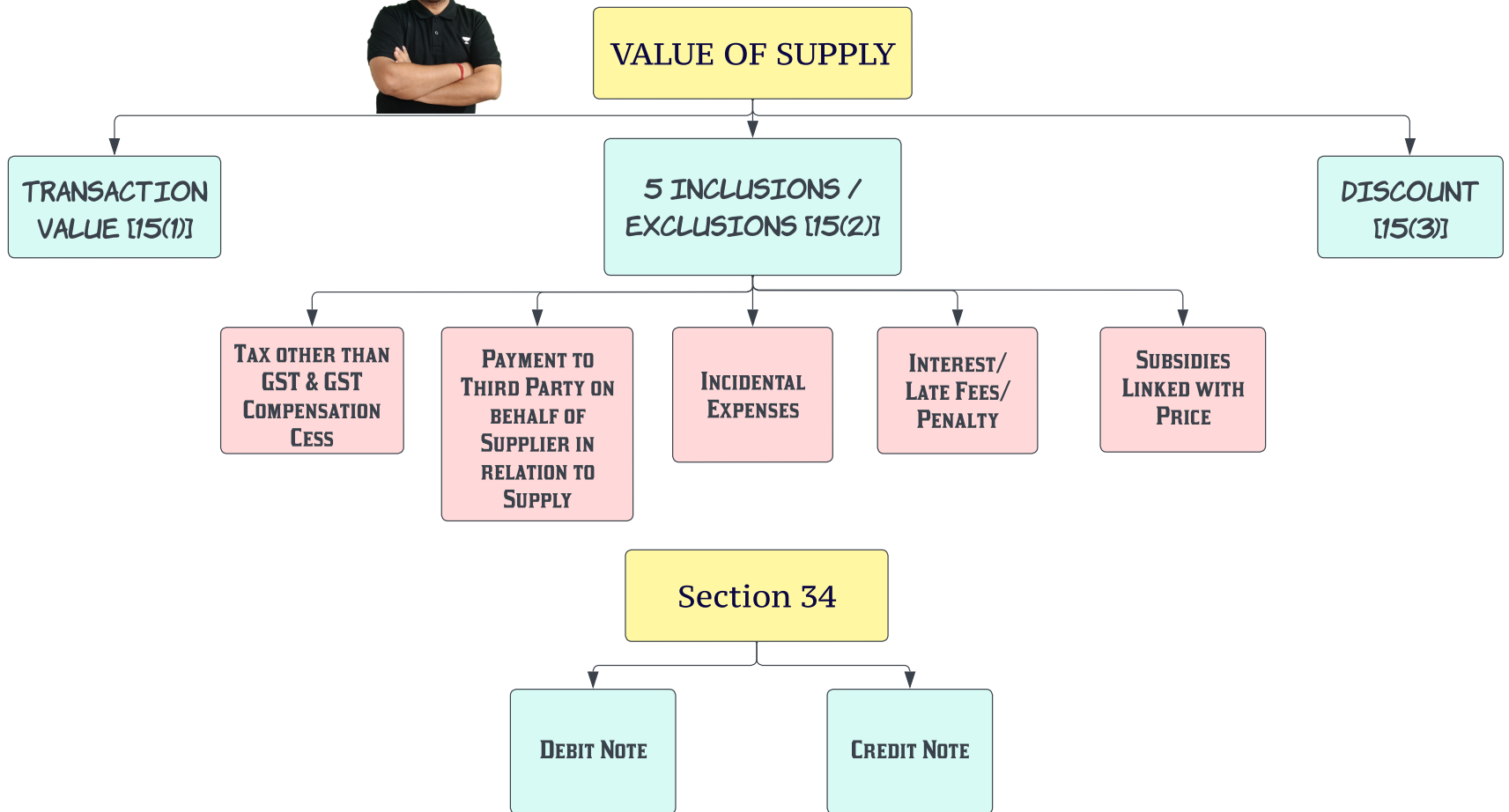


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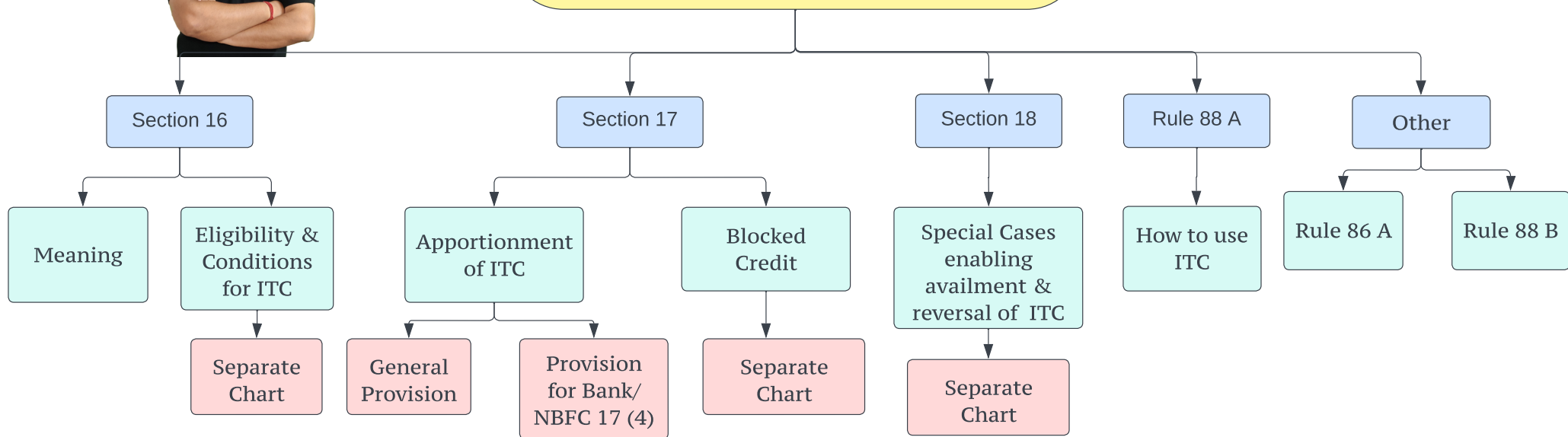


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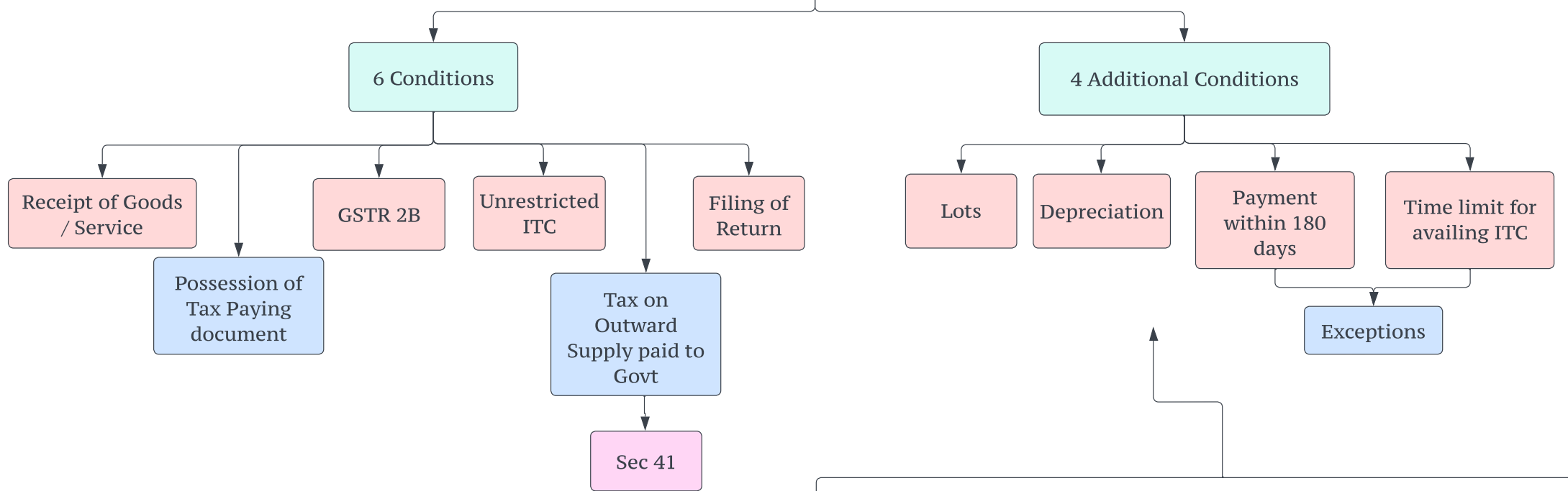
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## INPUT TAX CREDIT

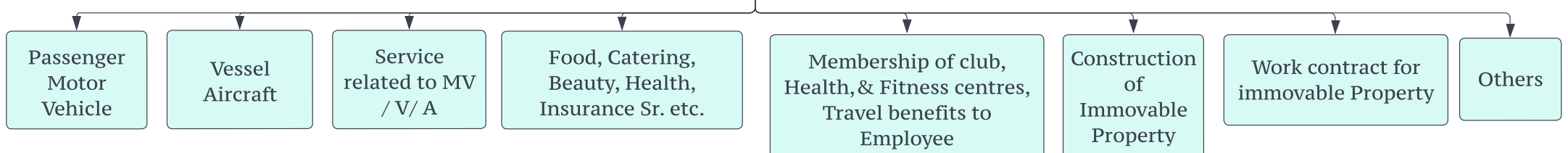


## ELIGIBILITY & CONDITIONS FOR ITC - SECTION 16

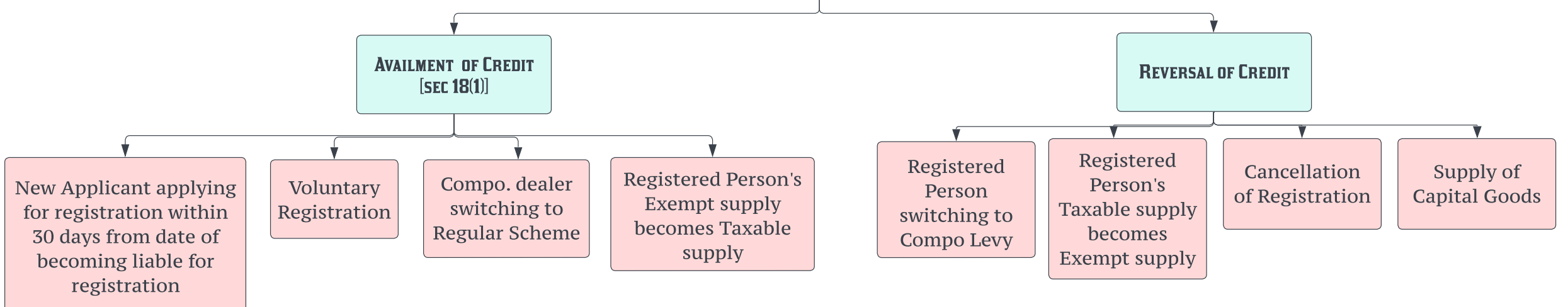


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## BLOCKED ITC [17 (5)]



## SPECIAL CASES ENABLING



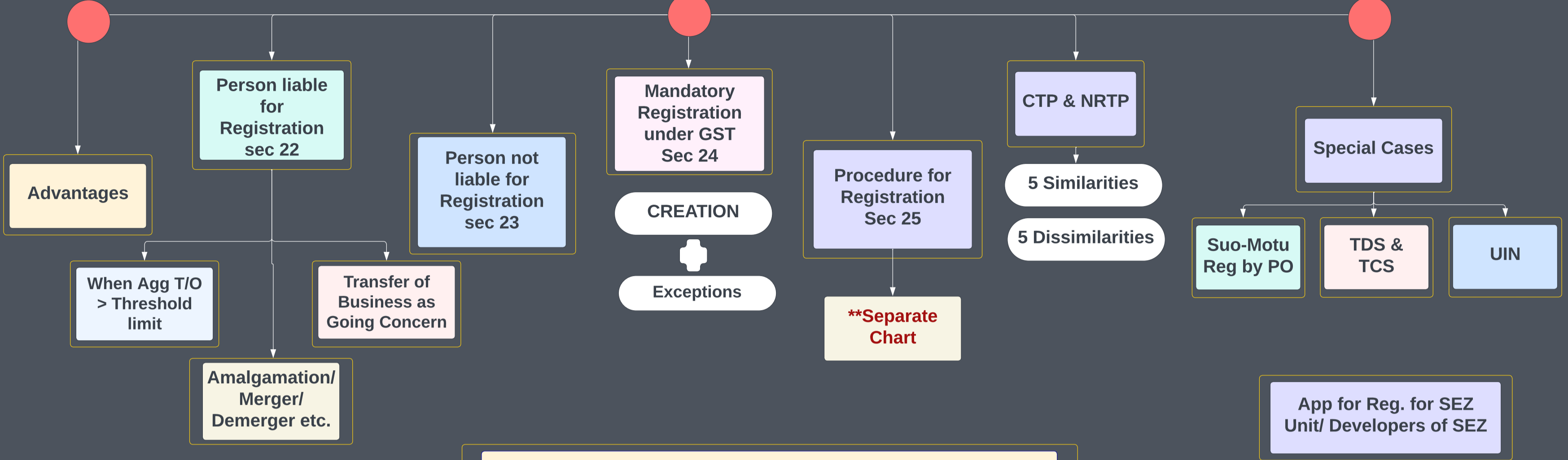




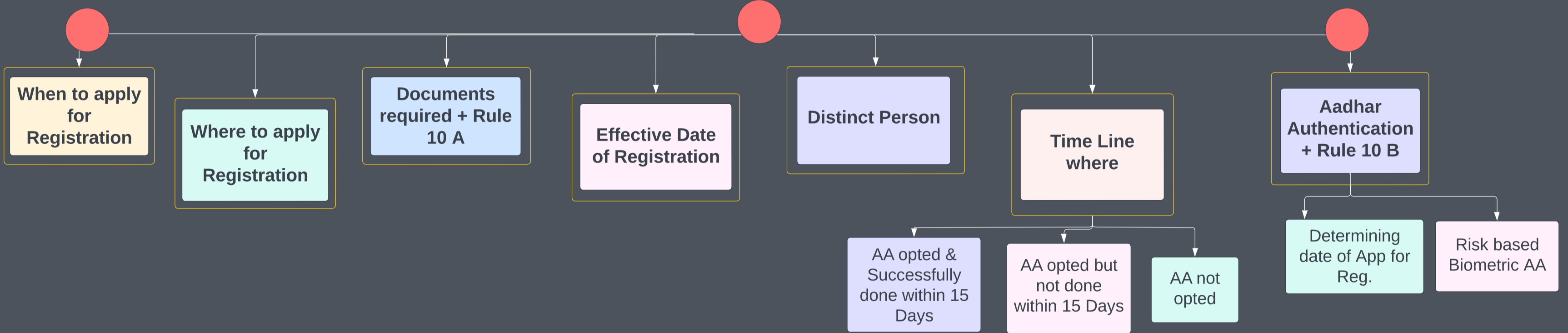
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## REGISTRATION UNDER GST

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY

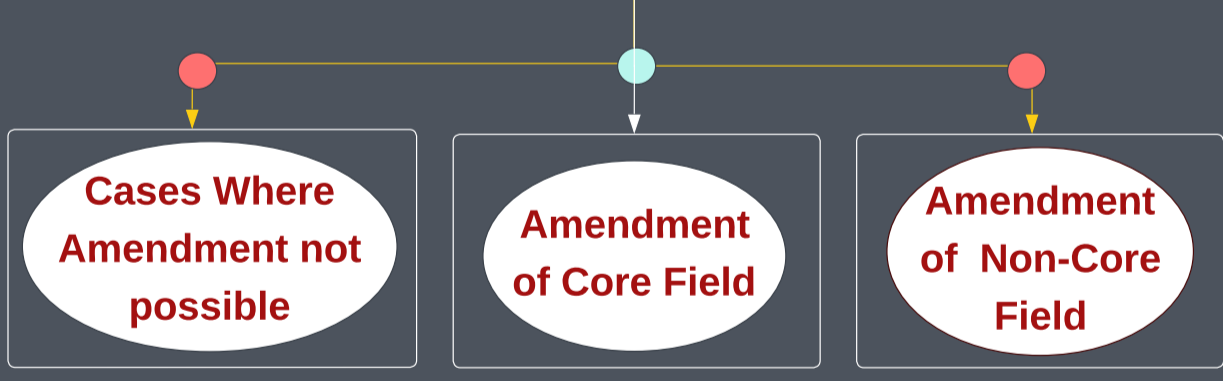


## PROCEDURE FOR REGISTRATION SECTION 25

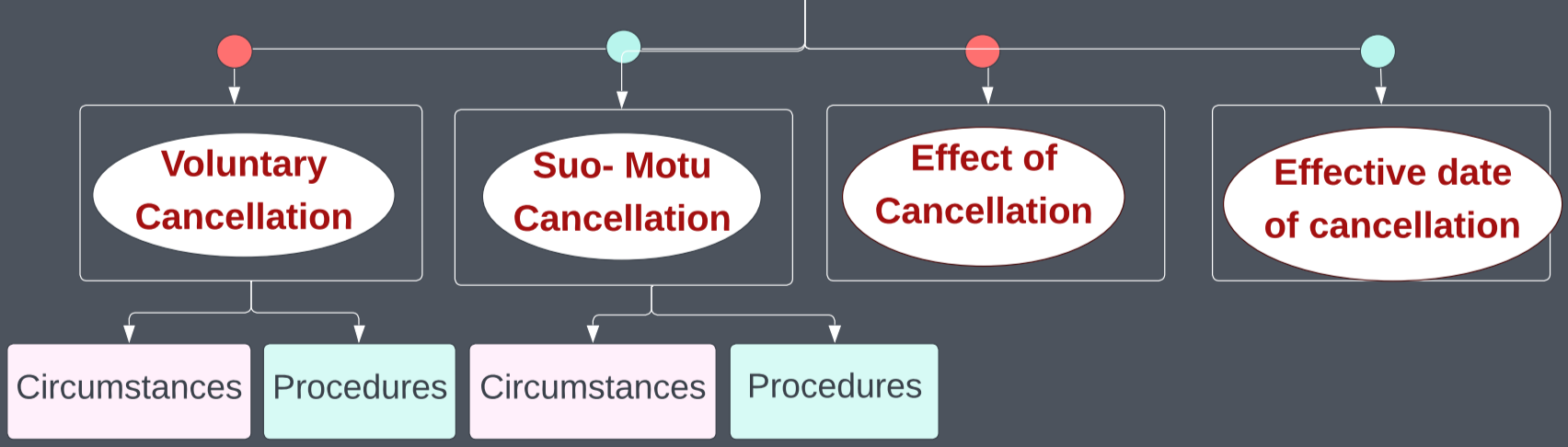


Part A & Part B of GST REG 01

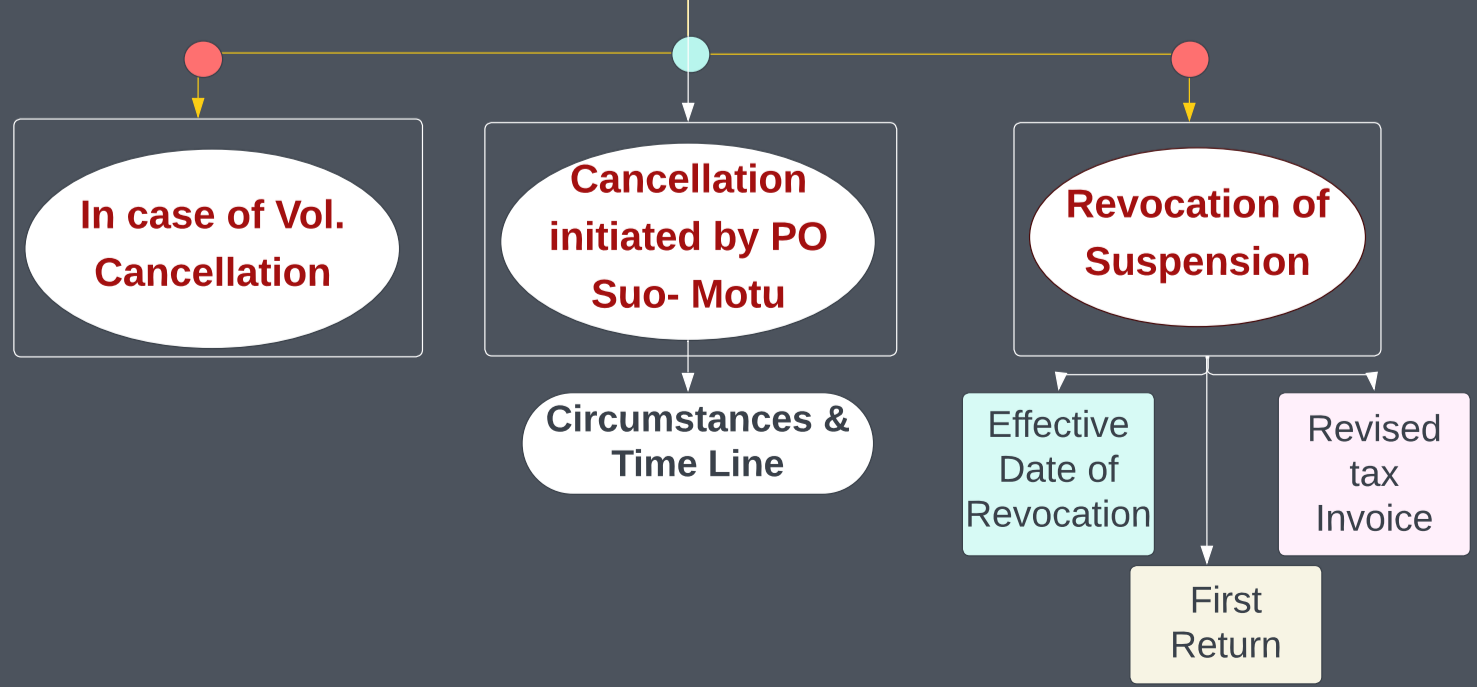
### Amendment of Registration



### Cancellation Of Registration



### Suspension of Cancellation



### Application For Revocation of Cancellation



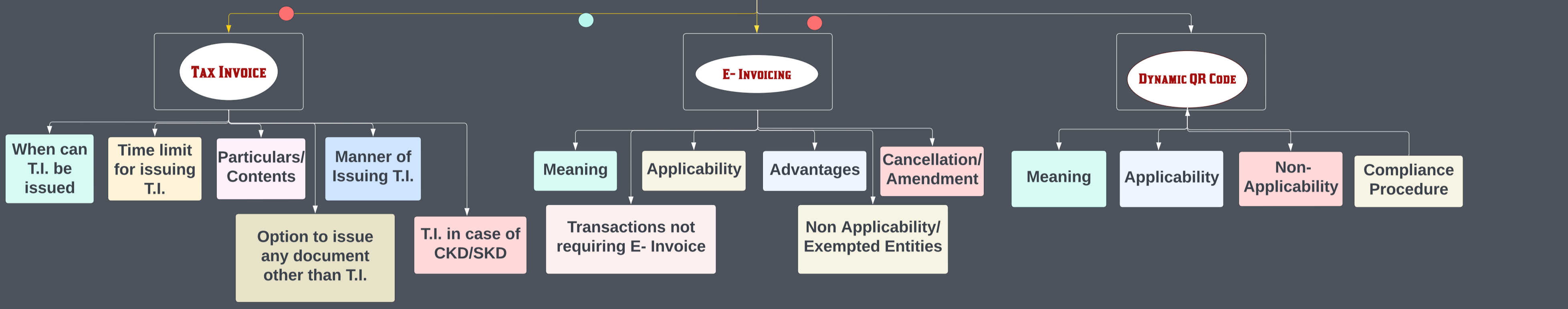
# CA KISHAN KUMAR PRESENTS



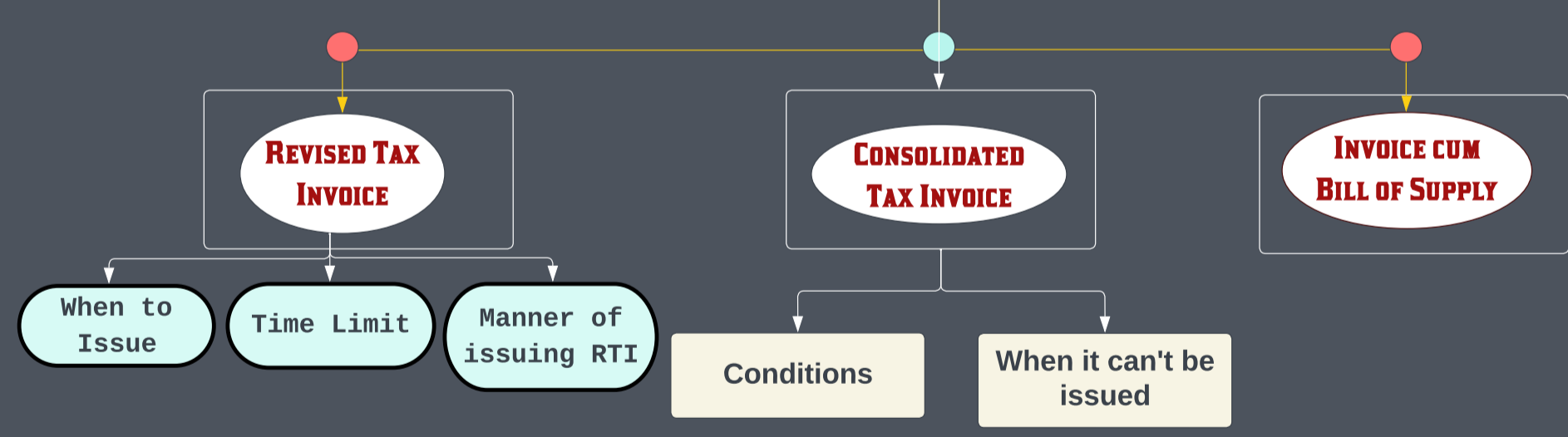
## DRONE CHART OF

### TAX INVOICE, CREDIT & DEBIT NOTE

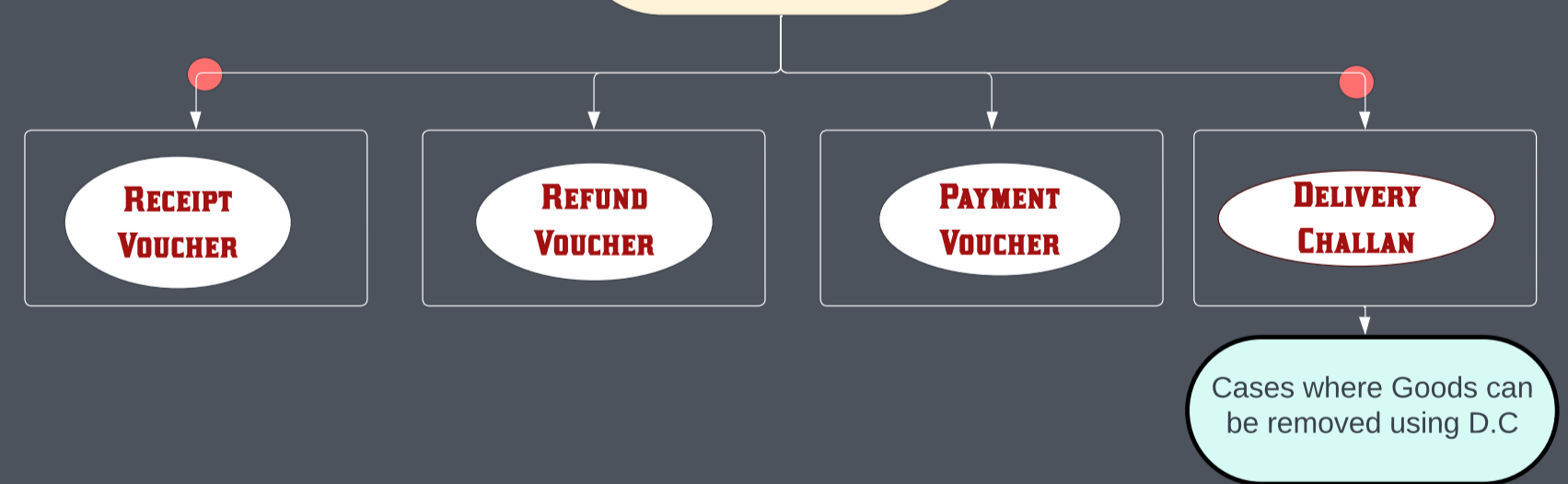
USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY



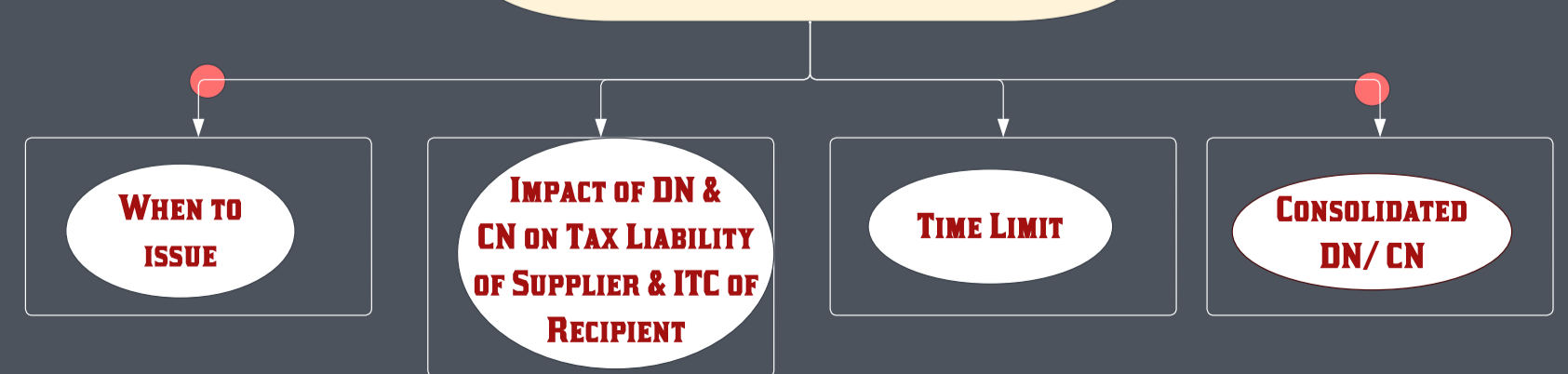
### Special Types Of Tax Invoice



### Miscellaneous



### Debit & Credit Notes [Sec 34]



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# CA KISHAN KUMAR PRESENTS

## DRONE CHART OF

**ACCOUNTS & RECORDS  
( SEC 35 & 36 )**

**MISCELLANEOUS**

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY

Which Accounts &  
Records to be Maintained

Additional Record to be  
Maintained by

Manner of maintaining  
Accounts & Records

Period of Retention of  
Accounts ( Sec 36 )

Additional record to  
be maintained by Registered  
Person

Agent

Manufacturer

Service  
Provider

Work  
contract  
service  
provider

Custodian /  
Clearing &  
Forwarding  
Agent

Owner / Operator  
of warehouse/  
Godown &  
Transporter

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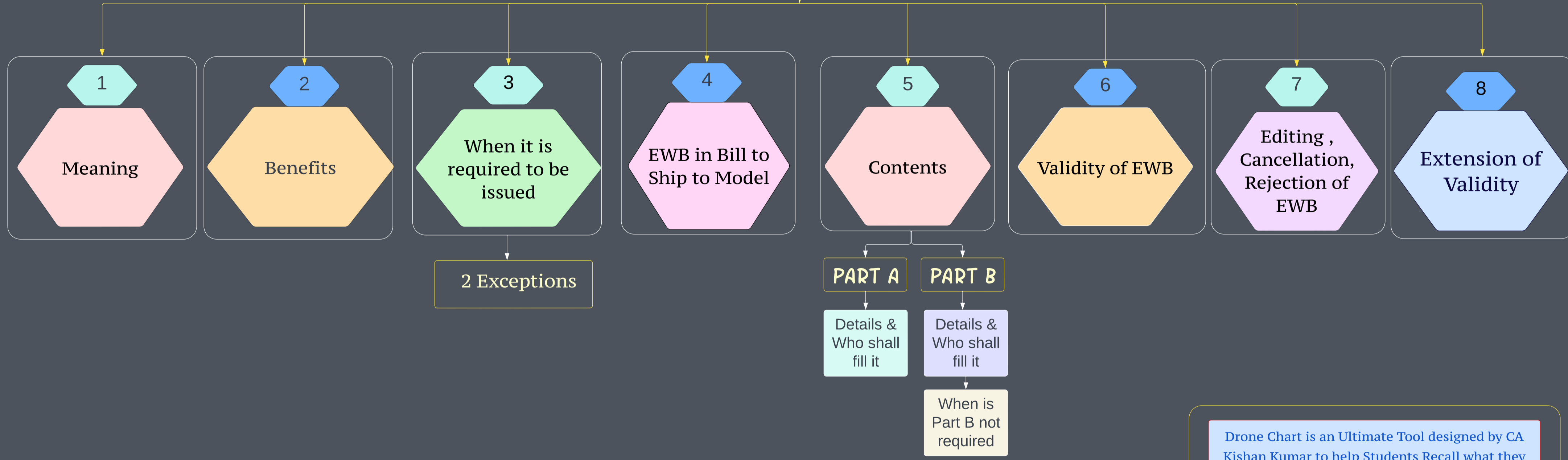
# CA KISHAN KUMAR PRESENTS



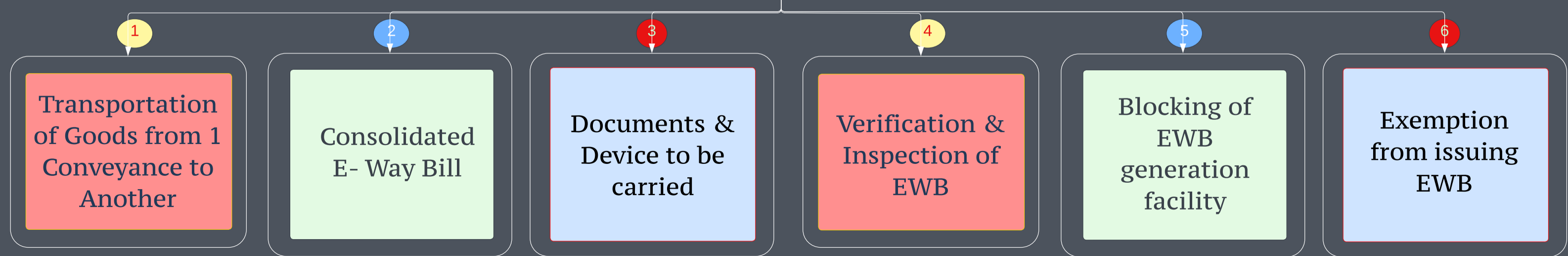
## DRONE CHART OF

### E-WAY BILL

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY



### MISCELLANEOUS



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# CA KISHAN KUMAR PRESENTS



CA KISHAN KUMAR

## DRONE CHART OF

### PAYMENT OF TAX ( SEC 49)

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY

- Electronic Liab Ledger
- Electronic Credit Ledger
- Electronic Cash Ledger

3 Electronics Ledger

Manner of Using Electronic Credit Ledger to pay Outward Tax

Rule 88 A, 86 A & 86 B

➔ DONE IN CHAP - 8

Manner of Using Electronic Cash Ledger to pay Tax Liability

GST PMT 9

Transfer of Fund to Distinct Person

Challan & Mode of Deposit amount in Electronics Cash ledger

Discharge of Liabilities

### INTEREST ( SEC 50)

Interest on Delayed Payment of Tax

Interest on ITC Wrongly Availled & Utilised

➔ TWO CASES

### MISCELLANEOUS

Order of discharge of Tax & Other Dues

Transfer of ITC ( Sec53)

# CA KISHAN KUMAR PRESENTS

## DRONE CHART OF

### TAX DEDUCTION AT SOURCE & COLLECTION AT SOURCE

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY



#### TDS (Sec 51)

#### TCS (Sec 52)

Who is liable to deduct TDS

Limit & Rate of Deduction

Registration Procedure

Who is liable to deduct TCS

Rate of TCS

Registration Procedure

Deposit of TDS

Filing of TDS Return

Issuing TDS Certificate

Due Date of

Cases where no TDS is required

Categories of Persons not Liable to deduct TDS

Based on Location of Supplier, POS & Registration of Recipient

Deposit of TCS

Filing of TCS Statement

Filing of Annual St.

Due Date of

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CREDIT OF TDS & TCS

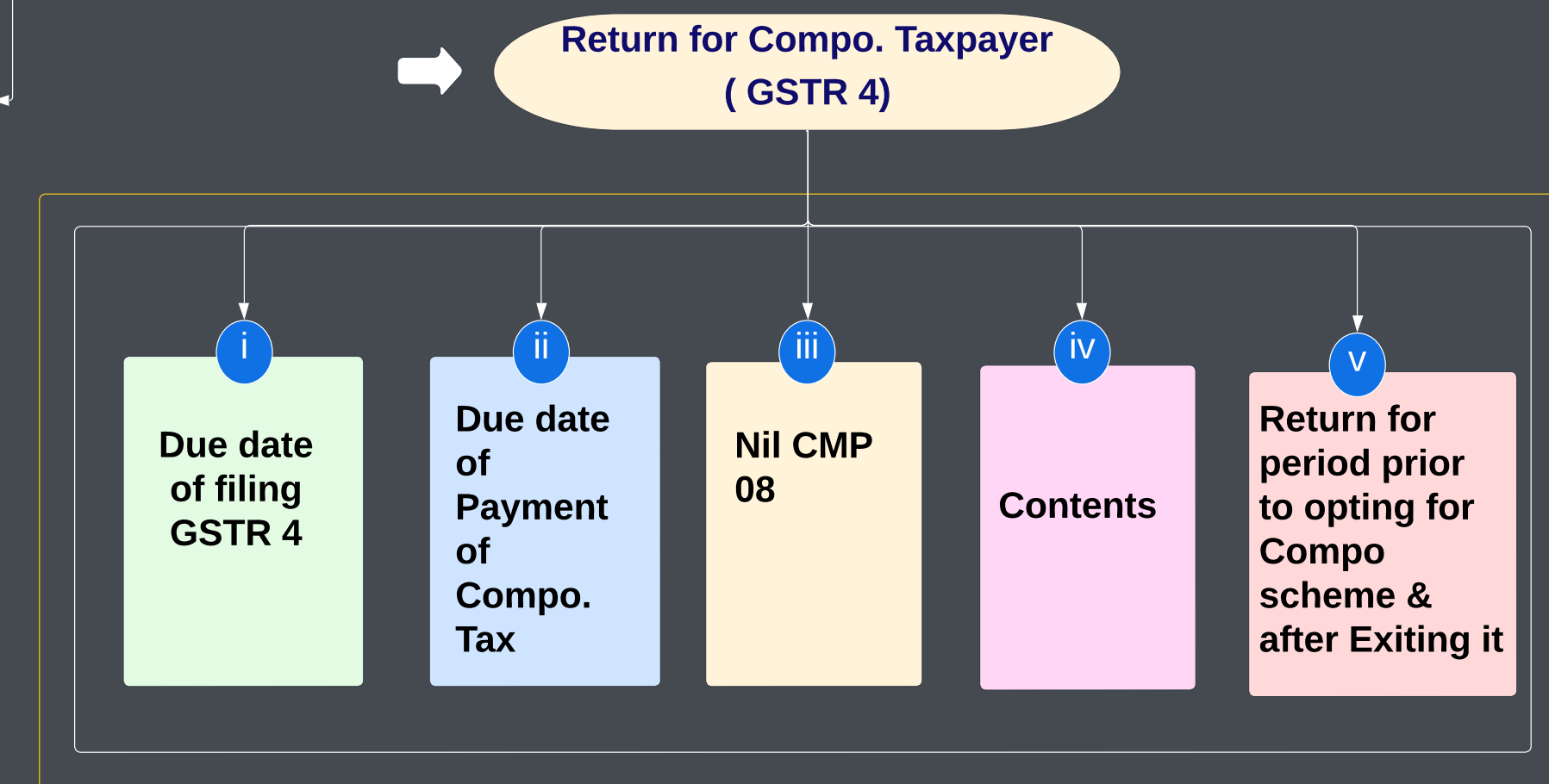
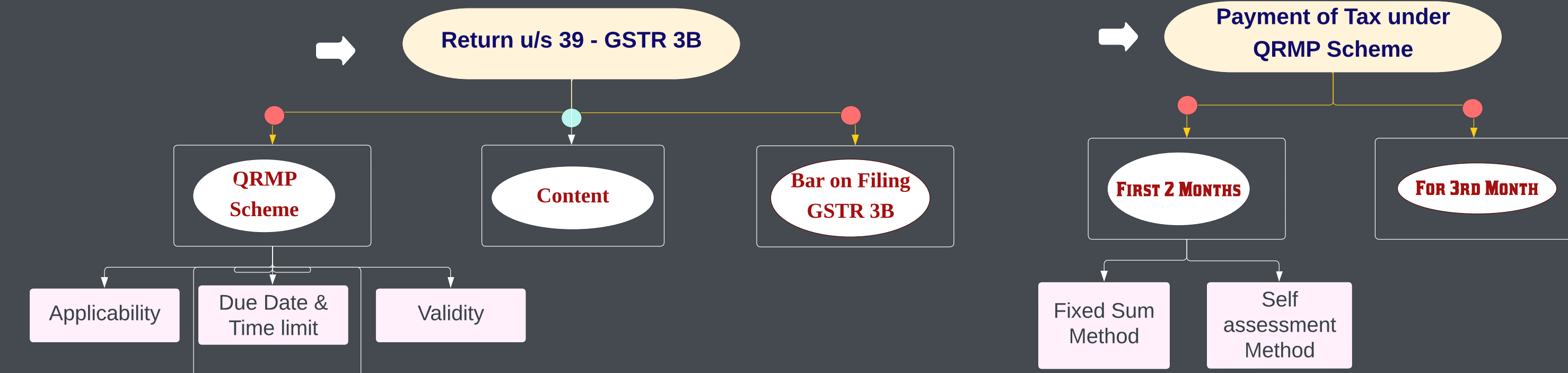
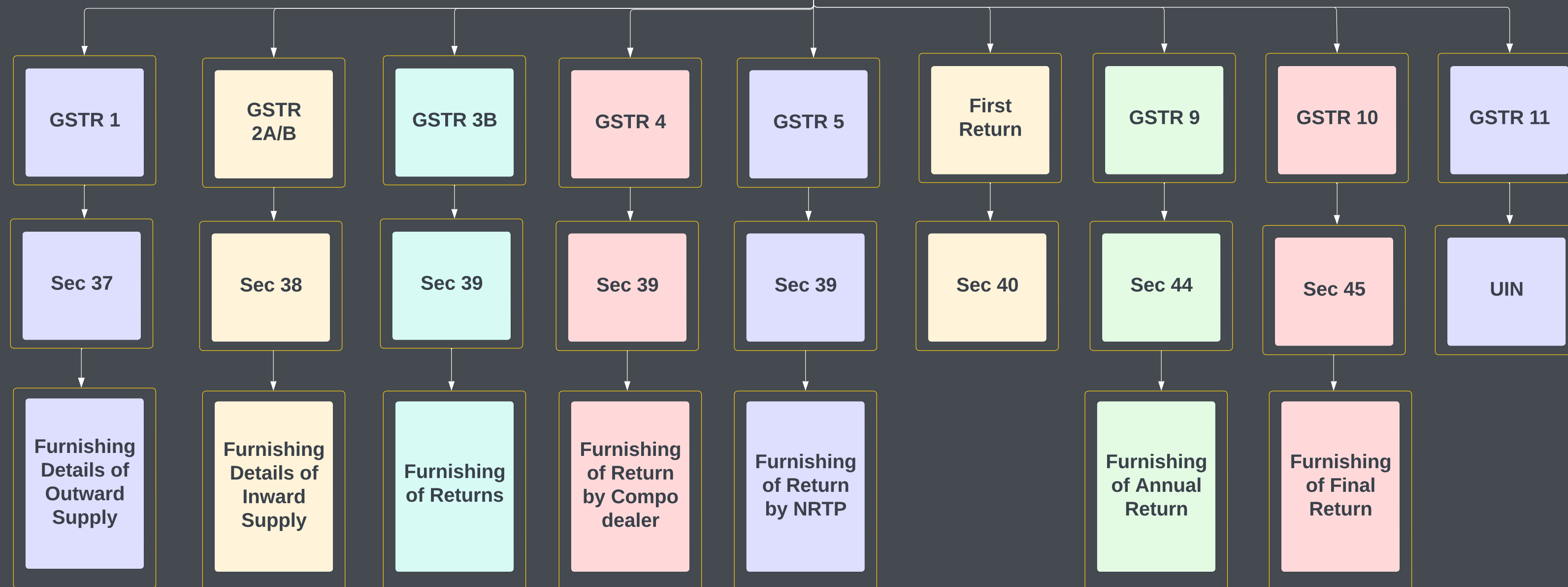
# CA KISHAN KUMAR PRESENTS

## DRONE CHART OF RETURN

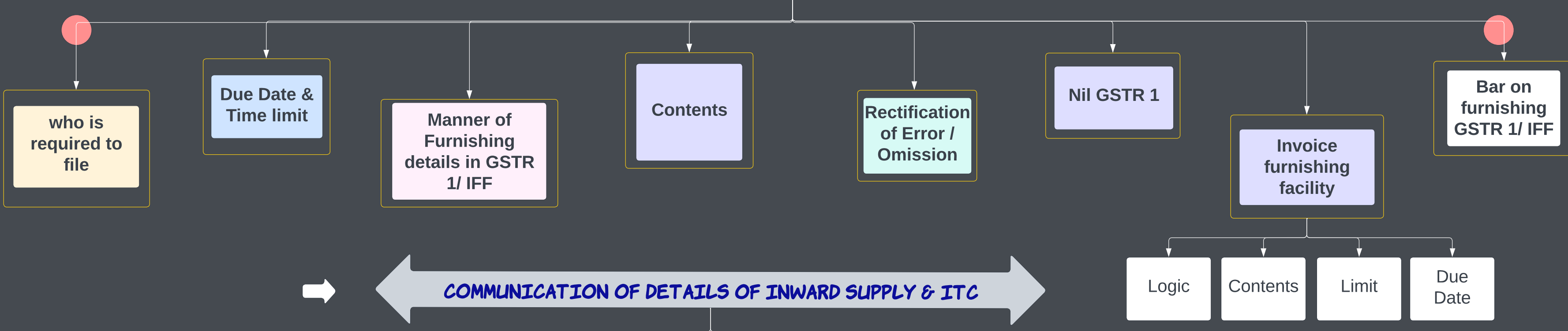
USE CODE **CAKK** TO GET  
MAXIMUM DISCOUNT ON  
UNACADEMY



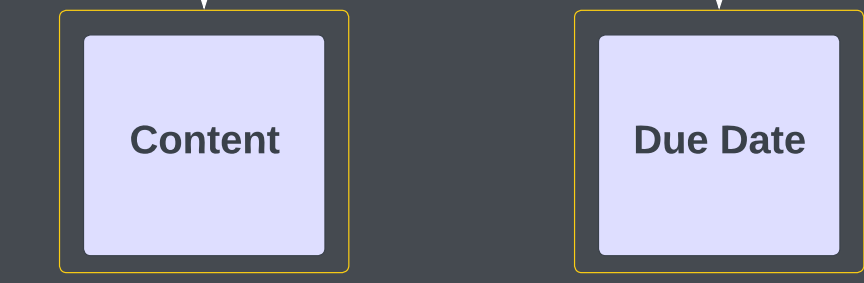
### RETURN UNDER GST



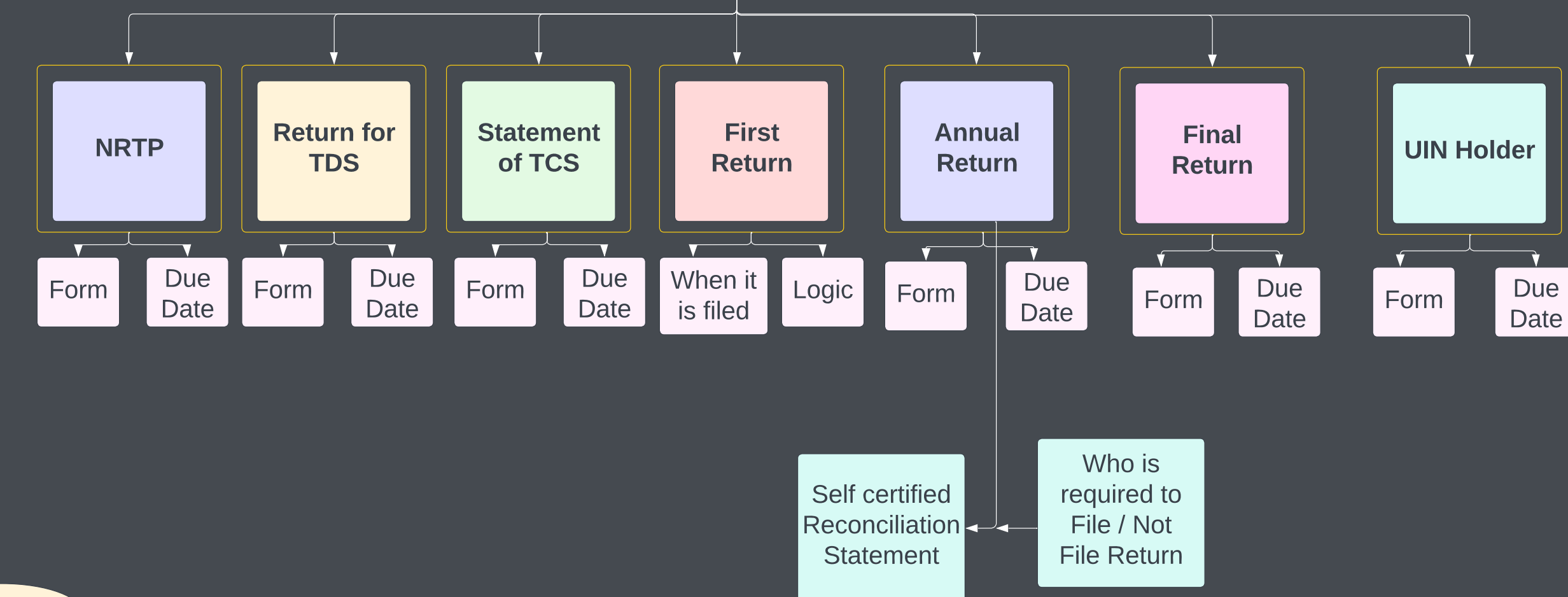
### STATEMENT OF OUTWARD SUPPLIER IN GSTR 1



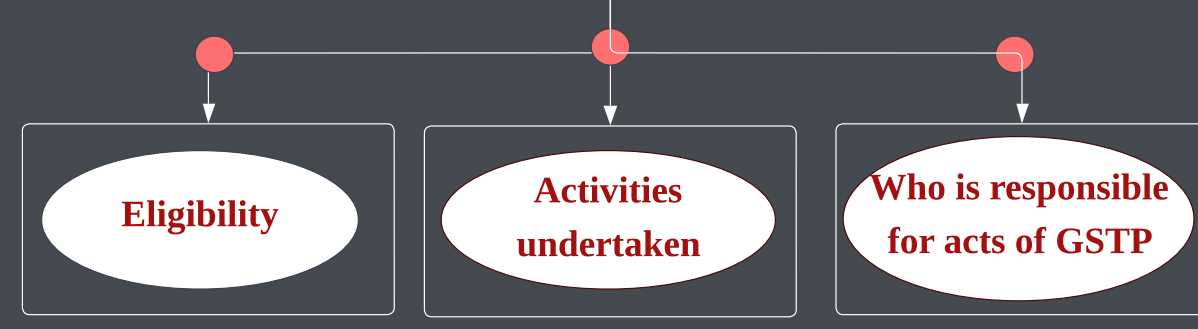
### COMMUNICATION OF DETAILS OF INWARD SUPPLY & ITC



### Other Returns



### GST PRACTITIONER



Drone Chart is an Ultimate Tool designed by CA Kishan Kumar to help Students Recall what they have studied and revised. It provides bird's eye view of all topics covered in a Chapter and must be referred along with our "Chalisa" Handwritten Notes & "Divyastra" Question Bank. A combination of these three Contents can easily help you score 80+ marks.