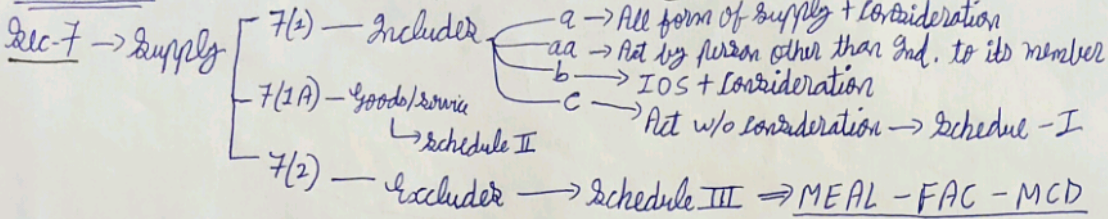


CGST

Section - List [GST]



Sec-8 → Rate of Tax

- Composite supply (2(30)) → Rate = Principle Supply
- Misc supply (2(74)) → Rate = which is highest amongst them

Sec-9 → charging Section

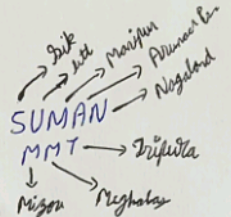
- (1) → CGST → Intra → Good/Service/Both excl Alcoholic Bever for human → Value 15 + Rate Max 20% + Taxable Person
- 2 → CGST on HPMAN from Notified Data
- 3 } ⇒ RCM
- 4 }
- 5 → Economic Commerce Operator

Sec-10 (1) → Trader → 0.5 + 0.5 of Taxable T/O } If Last Year T/O

(2) → Mfr → 0.5 + 0.5 of Taxable T/O } upto 1.5 Cr / 75L

(2A) → Restaurant → 2.5 + 2.5 of Taxable T/O

(2A) → Service Provider → 3% + 3% → Last Year T/O upto 50L



Sec-11] Exemption

Sec-12(1) → Time of Supply for Goods

- (2) → FCM
- (3) → RCM
- (4) → Voucher
- (5) → Residual
- (6) → Int/late fee/penalty

Sec-13(1) → Time of Supply for Service

⇒ Same as 12(2)(2), 12(2)(3), 12(2)(4)...

Input Tax Credit

Sec-16(1) → Eligibility

Registered

Goods/Service ⇒ Business

Sec-16(2) → Conditions

- a → Invoice
- b → Goods/Service → Received
- c → Tax paid → Govt
- d → Return → u/s - 39
- aa → Supplier → GSTR-1
- ba → ITC is not Restricted

Sec-16(3) → In case of Sup. Good [For Tax]

ITC (or) Depⁿ

Sec-16(4) → Last Date to Claim ITC

30th Nov of New F.Y. or Actual Date Filing Annual Return

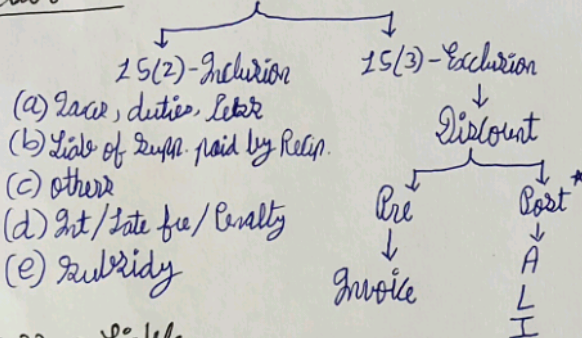
↑ w.e is earlier

Sec-17 → Apportionment of ITC

Sec-17(5) → Blocked ITC

Sec-18 → ITC in Special Cases

Section-15 → Taxable Value



Sec-22 → Liability

- (1) → Limit → 10/20/40
- (2) → old Act Regⁿ → New Act Regⁿ
- (3) → Regⁿ → Transfer → Busn. trf. as a going concern → transferee liable
- (4) → In case of A/M/D → Resulting So. liable

Sec-23 → Not Liability

Sec-24 → Compulsory → CREATION

Sec-25 → Procedure for Regⁿ

25(1) → Time → Applⁿ ≤ 30D } Yes → liable
 } No → Date of Certificate > 30D

25(3) → Voluntary Registration

Sec-26 : Deemed Registration

Sec-27 : Casual Taxable Person or Non Resident Taxable Person → 90+90

Sec-28 : Amendment of Registration → 15 Day + 15 Day

Sec-29 : Cancellation of Registration

Sec-30 : Restoration of Registration → 90 Day + 180 Day

Sec-31 : Time limit for Issue of Invoice

Sec-34 : Debit Note & Credit Note

Sec-35 : Books of Account

Sec-36 : Time Limit to Maintain Books of Account

5 years from Due Date of Filing Annual Return

or
± year from Date of Disposal of Appeal

↓
w.e.
is
Later

Sec-37 : GSTR-1

Sec-38 : GSTR-2B

Sec-39 : GSTR-3B

Sec-40 : First Return

Sec-44 : Annual Return → GSTR-9 + If T/O > 5 crore → GSTR-9C {Reconciliation}

Sec-45 : Final Return → GSTR-10

Due Date : 3 months from Date of Cancellation

or
3 months from Date of order of Cancellation

↓
w.e. is
Later

Sec-47 : Late fee for Delay in filing Return

Sec-48 : GSTP (GST Practitioner)

Sec-50 : Int on Delayed Payment of Tax — @18%

Sec-49 : Payment

Sec-51 → TDS @2%

Sec-52 → TCS @1%

E-Liability

E-Credit Ledger

E-Cash Ledger

↓
PMT-01

↓
PMT-02

↓
PMT-05

Sec-68 → E-way Bill