

CHAPTER	SECTION				
Ch.1 - Preliminary	S1) Short title, extent and commencement			S2) Definitions	
Ch.2 - Administration	S3) Officers under Act		S4) Appointment		S5) Powers S6) Authorization of State/ UT officials
Ch.3 – Levy and Collection of tax	S7) Scope of Supply	S8) Composite/ Mixed Supplies	S9) Levy & Collection	S10) Composition Levy	S11) Power of Exempting
Ch.4 – Time and Value of Supply	S12) Time of supply of goods			S14) Change in rate of tax	
	S13) Time of supply of services			S15) Value of taxable supply	
Ch.5 – Input Tax Credit	S16) Eligibility and conditions		S18) Special Circumstances		S20) ISD - Manner
	S17) Apportionment/ Blocked		S19) Sent for Job-work		S21) Excess Credit
Ch.6 – Registration	S22) Persons Liable		S25) Procedure for Reg.		S28) Amendment
	S23) Persons not liable		S26) Deemed Reg.		S29) Cancellation
	S24) Compulsory Reg.		S27) Casual & NR person		S30) Revocation of cancellation
Ch.7 – Tax Invoice, Credit & Debit Notes	S31) Tax Invoice			S34) Credit and Debit Notes	
	S32) Prohibition of unauthorised collection of tax				
	S33) Amt of tax indicated in invoice & other docs				
Ch.8 – Accounts and Records	S35) Accounts and other records			S36) Period of retention of accounts	
Ch.9 – Returns	S37) Outward supplies		S41) Claim of ITC and provisional acceptance		S46) Notice to return defaulters
	S38) Inward supplies		S42) Matching, reversal and reclaim of ITC		S47) Levy of late fee
	S39) Returns (Monthly)		S43) Matching, reversal and reclaim of Reduction in Output Tax Liability		S48) GST practitioners
	S40) First Return		S44) Annual Return	S45) Final Return	
Ch.10 – Payment of Tax	S49) Payment of Tax, Intt, Penalty etc.			S51) TDS	S53) Transfer of ITC
	S50) Intt. on delayed payment			S52) TCS	
Ch.11 - Refunds	S54) Refund of Tax		S56) Intt on delayed refunds	S57) Consumer Welfare Fund	
	S55) Certain cases (UNO etc.)			S58) Utilisation of Fund	
Ch.12 – Assessment	S59) Self-assessment		S61) Scrutiny of returns	S62) Assessment of Non-Filers	
	S60) Provisional assessment			S63) Assessment of Unreg. Persons	
Ch.12 – Assessment					S64) Summary assessment in certain special cases
	S65) Audit by tax authorities			S66) Special Audit	

Ch.14 – Inspection, Search, Seizure & Arrest	<b>S67)</b> Power of inspection, search and seizure		<b>S69)</b> Power to arrest	<b>S71)</b> Access to business premises
	<b>S68)</b> Inspection of transit		<b>S70)</b> Power to summon	<b>S72)</b> Officers to assist
Ch.15 – Demands & Recovery	<b>S73)</b> Determination – Other than Fraud/ WM/ Suppression		<b>S76)</b> Tax Collected but Not paid	<b>S78)</b> Initiation of recovery proceedings
	<b>S74)</b> Determination – When Fraud/ WM/ Suppression		<b>S77)</b> Tax wrongfully collected and paid to Central Government or State Government	<b>S79)</b> Recovery of tax
	<b>S75)</b> General Provisions for determination			<b>S80)</b> Payment in instalments
	<b>S81)</b> Transfer of property to be void in certain cases		<b>S82)</b> Tax to be first charge on property	<b>S83)</b> Provisional attachment
	<b>S84)</b> Continuation and validation of certain recovery proceedings			
Ch.16 – Liability to pay in certain cases	<b>S85)</b> Transfer of Business		<b>S89)</b> Directors	<b>S93)</b> Special Provisions – Liability in certain cases
	<b>S86)</b> Agent & Principal		<b>S90)</b> Partners	
	<b>S87)</b> Amalgamation/ Merger		<b>S91)</b> Guardians/ Trustees	<b>S94)</b> Liability in other cases
	<b>S88)</b> Liquidation of Co.		<b>S92)</b> Court of Wards	
Ch.17 – Advance Ruling	<b>S95)</b> Definitions		<b>S99)</b> Appellate Authority for Advance Ruling	<b>S103)</b> Applicability
	<b>S96)</b> Authority for advance Ruling		<b>S100)</b> Appeal to Appellate Authority	<b>S104)</b> Void in certain circumstances
	<b>S97)</b> Application for advance ruling		<b>S101)</b> Orders of Appellate Authority	<b>S105)</b> Powers of Authority and Appellate Authority
	<b>S98)</b> Procedure on receipt of application		<b>S102)</b> Rectification of advance ruling	<b>S106)</b> Procedure of Authority and Appellate Authority
Ch.18 – Appeals & Revision	<b>S107)</b> Appeals to Appellate Authority		<b>S111)</b> Procedure before Appellate Tribunal	<b>S114)</b> Powers of President
	<b>S108)</b> Powers of Revisional Authority		<b>S112)</b> Appeals to Appellate Tribunal	<b>S115)</b> Intt on refund of amount paid for admission
	<b>S109)</b> Constitution of Appellate Tribunal & benches thereof		<b>S113)</b> Orders of Appellate Tribunal	<b>S116)</b> Appearance by authorised representative
	<b>S110)</b> President and Members - qualification, appointment, conditions of service			
	<b>S117)</b> Appeal to High Court	<b>S118)</b> Appeal to Supreme Court	<b>S119)</b> Sums due to be paid notwithstanding appeal	
	<b>S120)</b> Appeal not to be filed in certain cases		<b>S121)</b> Non appealable decisions and orders	
	<b>S122)</b> Penalty for certain offences		<b>S125)</b> General penalty	<b>S127)</b> Power to impose penalty in certain cases

Ch.19 – Offences and Penalties	<b>S123)</b> Penalty for failure to furnish information return	<b>S126)</b> General disciplines related to penalty	<b>S128)</b> Power to waive penalty or fee or both	
	<b>S124)</b> Fine for failure to furnish statistics			
	<b>S129)</b> Detention, seizure and release of goods and conveyances in transit	<b>S130)</b> Confiscation of goods or conveyances and levy of penalty	<b>S131)</b> Confiscation or penalty not to interfere with other punishments	
	<b>S132)</b> Punishment for certain offences	<b>S135)</b> Presumption of culpable mental state	<b>S137)</b> Offences by companies	
	<b>S133)</b> Liability of officers and certain other persons	<b>S136)</b> Relevancy of statements under certain circumstances	<b>S138)</b> Compounding of offences	
	<b>S134)</b> Cognizance of offences			
Ch.20 – Transitional Provisions	<b>S139)</b> Migration of existing taxpayers		<b>S140)</b> Transitional Arrangements for ITC	
	<b>S142)</b> Miscellaneous transitional provisions		<b>S141)</b> Transitional relating to job work	
Ch.21 - Miscellaneous	<b>S143)</b> Job work procedure		<b>S144)</b> Presumption as to documents in certain cases	
	<b>S145)</b> Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence		<b>S146)</b> Common Portal	
			<b>S147)</b> Deemed exports	
	<b>S148)</b> Special procedure for certain processes		<b>S149)</b> GST Compliance Rating	
	<b>S150)</b> Obligation to furnish information return		<b>S156)</b> Persons deemed to be public servants	
			<b>S157)</b> Protection of action taken under this Act	
	<b>S151)</b> Power to collect statistics.		<b>S158)</b> Disclosure of info by a public servant	
	<b>S152)</b> Bar on disclosure of information		<b>S159)</b> Publication of info wrt persons in certain cases	
	<b>S153)</b> Taking assistance from an expert			
	<b>S154)</b> Power to take samples		<b>S160)</b> Assessment proceedings, etc., not to be invalid on certain grounds	
	<b>S155)</b> Burden of proof			
	<b>S161)</b> Rectification of errors apparent on the face of record.		<b>S162)</b> Bar on jurisdiction of civil courts	<b>S163)</b> Levy of fee
	<b>S164)</b> Power of Government to make rules		<b>S169)</b> Service of notice in certain circumstances	
	<b>S165)</b> Power to make regulations		<b>S170)</b> Rounding off of tax, etc	
	<b>S166)</b> Laying of rules, regulations and notifications		<b>S171)</b> Anti-profiteering measure	
<b>S172)</b> Removal of difficulties				
<b>S167)</b> Delegation of powers		<b>S173)</b> Amendment of Act 32 of 1994		
<b>S168)</b> Power to issue instructions or directions		<b>S174)</b> Repeal and saving		
SCHEDULE I		SCHEDULE II		
SCHEDULE III				