File system is file management system in OS. Each file has some important datas like i-node, name, disk location in own file table entry. And file systems gives it to user with coordinated ease to use way to user. It gives some limitations over files. For instance, size of files are limited on systems like FAT32 or FAT16. Example of file systems in Windows are FAT32 and FAT16. Linux use his own Linux file system. It has a root directory. Each folder in root has a proper jobs like /etc has config file or /root is home of root user. Its not a must but its good protocol over between users and OS. Every distro of Linux uses also same file system.