**THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017**

**Act No. 13 OF 2017  
[*Updated upto the Finance (No. 2) Act, 2024*]**

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| **CHAPTER I** | **PRELIMINARY** |
| [Section 1](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVE9PQ==&datatable=igst) | Short title, extent and commencement |
| [Section 2](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWc9PQ==&datatable=igst) | Definitions |
| **CHAPTER II** | **ADMINISTRATION** |
| [Section 3](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TXc9PQ==&datatable=igst) | Appointment of officers |
| [Section 4](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TkE9PQ==&datatable=igst) | Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances |
| **CHAPTER III** | **LEVY AND COLLECTION OF TAX** |
| [Section 5](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TlE9PQ==&datatable=igst) | Levy and collection |
| [Section 6](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=Tmc9PQ==&datatable=igst) | Power to grant exemption from tax |
| [Section 6A](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWprMw==&datatable=igst) | Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice |
| **CHAPTER IV** | **DETERMINATION OF NATURE OF SUPPLY** |
| [Section 7](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=Tnc9PQ==&datatable=igst) | Inter-State supply |
| [Section 8](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=T0E9PQ==&datatable=igst) | Intra-State supply |
| [Section 9](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=T1E9PQ==&datatable=igst) | Supplies in territorial waters |
| **CHAPTER V** | **PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH** |
| [Section 10](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRBPQ==&datatable=igst) | Place of supply of goods other than supply of goods imported into, or exported from India |
| [Section 11](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRFPQ==&datatable=igst) | Place of supply of goods imported into, or exported from India |
| [Section 12](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRJPQ==&datatable=igst) | Place of supply of services where location of supplier and recipient is in India |
| [Section 13](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRNPQ==&datatable=igst) | Place of supply of services where location of supplier or location of recipient is outside India |
| [Section 14](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRRPQ==&datatable=igst) | Special provision for payment of tax by a supplier of online information and database access or retrieval services |
| [Section 14A](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpjeQ==&datatable=igst) | Special provision for specified actionable claims supplied by a person located outside taxable territory |
| **CHAPTER VI** | **REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST** |
| [Section 15](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRVPQ==&datatable=igst) | Refund of integrated tax paid on supply of goods to tourist leaving India |
| **CHAPTER VII** | **ZERO RATED SUPPLY** |
| [Section 16](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRZPQ==&datatable=igst) | Zero rated supply |
| **CHAPTER VIII** | **APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS** |
| [Section 17](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRjPQ==&datatable=igst) | Apportionment of tax and settlement of funds |
| [Section 17A](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRreg==&datatable=igst) | Transfer of certain amounts |
| [Section 18](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRnPQ==&datatable=igst) | Transfer of input tax credit |
| [Section 19](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRrPQ==&datatable=igst) | Tax wrongfully collected and paid to Central Government or State Government |
| **CHAPTER IX** | **MISCELLANEOUS** |
| [Section 20](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpBPQ==&datatable=igst) | Application of provisions of Central Goods and Services Tax Act |
| [Section 21](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpFPQ==&datatable=igst) | Import of services made on or after the appointed day |
| [Section 22](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpJPQ==&datatable=igst) | Power to make rules |
| [Section 23](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpNPQ==&datatable=igst) | Power to make regulations |
| [Section 24](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpRPQ==&datatable=igst) | Laying of rules, regulations and notifications |
| [Section 25](https://vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TWpVPQ==&datatable=igst) | Removal of difficulties |

**INTEGRATED GOODS AND SERVICES TAX RULES, 2017**

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| [Rule 1](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRJeA==&datatable=igst) | Short title and commencement |
| [Rule 2](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRJeQ==&datatable=igst) | Application of Central Goods and Services Tax Rules |
| [Rule 3](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRJeg==&datatable=igst) | The proportion of value attributable to different States or Union territories |
| [Rule 4](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRRNA==&datatable=igst) | Rule 4 |
| [Rule 5](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRRNQ==&datatable=igst) | Rule 5 |
| [Rule 6](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRVdw==&datatable=igst) | Rule 6 |
| [Rule 7](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRVeA==&datatable=igst) | Rule 7 |
| [Rule 8](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRVeQ==&datatable=igst) | Rule 8 |
| [Rule 9](http://www.vilgst.com/showiframe?V1Zaa1VsQlJQVDA9=TVRVeg==&datatable=igst) | Rule 9 |