

GST: Constitutional and Statutory Provisions

Article 265: No Tax to be levied or collected except by authority of law

1. The power to levy taxes and duties by the State Governments or Central Government has been laid down in the Constitution. Further, Article 265 of the Constitution prohibits the State Governments or the Central Government from levying or collecting any tax except by authority of law. The Article 265 of the Constitution provides as under:-

“265. No tax shall be levied or collected except by authority of law.”

Legislative Powers of State or Central Government

2. The legislative powers of the State Legislatures and Parliament have been well defined and distributed under Article 245 to Article 255 of the Constitution. The matter on which laws are allowed to be made by the Parliament or by the legislatures of States or by both have been dealt in Article 246 of the Constitution, which provides as under:-

“246. (1) Notwithstanding anything in clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the “Union List”).

(2) Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the “Concurrent List”).

(3) Subject to clauses (1) and (2), the Legislature of any State has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in this Constitution referred to as the “State List”).

(4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included in a State notwithstanding that such matter is a matter enumerated in the State List.”

Amendments made in the Constitution in context of GST

3. Considering the fact that Goods and Services Tax is a new and unique levy where both Centre and State Government are allowed to simultaneously tax the same transaction, it required special provisions to be inserted in the Constitution providing for such levy. Moreover, the GST was to subsume the plethora of existing taxes and duties levied by both the Central Government and State Governments, therefore, the amendment were also required in the State List and Union List contained in the Seventh Schedule of the Constitution. The requisite amendments in the Constitution have been made *vide* the Constitution (One Hundred and First Amendment) Act, 2016. The changes have been made in the Constitution in the following ways:

- (i) Insertion of new articles, namely, Article 246 A, Article 269 A, and Article 279A ;
- (ii) Amendment of Union List and State List contained in the Seventh Schedule of the Constitution by deleting or modified certain entries.
- (iii) Changes in other Articles necessitated in view of changes in clause (i) and (ii) above.

A. Insertion of Article 246 A

3.1 *Vide* the Constitutional (101st Amendment) Act, 2016, a new article 246 A dealing with special provision with respect to Goods and Services Tax has been inserted in the constitution with effect from 8.9.2016. The Article 246 A provides as under:-

"Special Provision with respect to Goods and Service Tax

246A. (1) *Notwithstanding anything contained in articles 246 and 254, Parliament, and, subject to clause (2), the Legislature of every State, have power to make laws with respect to goods and services tax imposed by the Union or by such State.*

(2) *Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.*

Explanation.—The provisions of this article, shall, in respect of goods and services tax referred to in clause (5) of article 279A, take effect from the date recommended by the Goods and Services Tax Council."

Insertion of Article 269A

4. Another article i.e. 269A has been inserted in the Constitution empowering Parliament to levy and collect GST on supplies made in the course of inter-state Trade or Commerce. Further, the deeming provision has been made to treat import of supply of goods or services as supply of goods or services deemed to have been made in the course of inter-state trade or commerce. Exercising the powers under Article 269A of the Constitution, the Parliament has enacted the IGST Act, 2017 to levy and collect IGST on inter-state supply of goods or supply of services.

4.1 The text of Article 269A inserted in the Constitution *vide* the Constitution (101st Amendment) Act, 2016 is as under:-

"Levy and collection of goods and services tax in course of inter-State trade or commerce.

269A. (1) Goods and services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council.

Explanation.—For the purposes of this clause, supply of goods, or of services, or both in the course of import into the territory of India shall be deemed to be supply of goods, or of services, or both in the course of inter-State trade or commerce.

(2) *The amount apportioned to a State under clause (1) shall not form part of the Consolidated Fund of India.*

(3) *Where an amount collected as tax levied under clause (1) has been used for payment of the tax levied by a State under article 246A, such amount shall not form part of the Consolidated Fund of India.*

(4) *Where an amount collected as tax levied by a State under article 246A has been used for payment of the tax levied under clause (1), such amount shall not form part of the Consolidated Fund of the State.*

(5) ***Parliament may, by law, formulate the principles for determining the place of supply, and when a supply of goods, or of services, or both takes place in the course of inter-State trade or commerce."***

Inclusion of Definitions in Article 366 in Context of GST

5. In the Article 366 of the Constitution which contains definitions, the following definitions have been incorporated in context of GST:

(12A) **“goods and services tax”** means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption;

(26A) **“Services”** means anything other than goods;

(26B) **“State”** with reference to articles 246A, 268, 269, 269A and article 279A includes a Union territory with Legislature;

Establishment of GST Council

6. As introduction of GST require common law and common rates across the country, it necessitated setting up a special mechanism, which could provide a common platform to do the work which was being done by parliament and state legislatures before introduction of GST, so as to jointly discuss issues relating to GST and make suitable recommendations to the Union and the State. Accordingly, Article 279A has been inserted in the Constitution providing for establishment of GST Council consisting of Union Finance Minister and State Finance Ministers.

Insertion of Article 279A in the Constitution

6.1 The Article 279 A of the Constitution provides as under:-

“ Goods and Services Tax Council

279A. (1) *The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.*

(2) *The Goods and Services Tax Council shall consist of the following members, namely:—*

- (a) *the Union Finance Minister..... Chairperson;*
- (b) *the Union Minister of State in charge of Revenue or Finance..... Member;*
- (c) *the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.*

(3) *The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.*

(4) *The Goods and Services Tax Council shall make recommendations to the Union and the States on—*

- (a) *the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;*
- (b) *the goods and services that may be subjected to, or exempted from the goods and services tax;*
- (c) *model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;*
- (d) *the threshold limit of turnover below which goods and services may be exempted from goods and services tax;*
- (e) *the rates including floor rates with bands of goods and services tax;*
- (f) *any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;*

- (g) *special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and*
- (h) *any other matter relating to the goods and services tax, as the Council may decide.*

(5) *The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.*

(6) *While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.*

(7) *One-half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.*

(8) *The Goods and Services Tax Council shall determine the procedure in the performance of its functions.*

(9) *Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:—*

- (a) *the vote of the Central Government shall have a weightage of one third of the total votes cast, and*
- (b) *the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast, in that meeting.*

(10) *No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—*

- (a) *any vacancy in, or any defect in, the constitution of the Council; or*
- (b) *any defect in the appointment of a person as a Member of the Council; or*
- (c) *any procedural irregularity of the Council not affecting the merits of the case.*

(11) *The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute —*

- (a) *between the Government of India and one or more States; or*
- (b) *between the Government of India and any State or States on one side and one or more other States on the other side; or*
- (c) *between two or more States, arising out of the recommendations of the Council or implementation thereof.*

Constitution of GST Council

7. As per Article 279A (1) of the amended Constitution, the GST Council was required to be constituted by the President within 60 days of the commencement of Article 279A. Accordingly, the notification to bring into force Article 279A (section 12 of the Constitution Amendment Act, 2016) with effect from **12th September, 2016** was issued on **10th September, 2016**.

7.1 The Union Cabinet, in its meeting held on 12th September, 2016, approved setting-up of GST Council and setting-up of its Secretariat. The Cabinet, *inter alia*, also took following decisions:-

- (a) Creation of the GST Council as per Article 279A of the amended Constitution;
- (b) Creation of the GST Council Secretariat, with its office at New Delhi;
- (c) Appointment of the Secretary (Revenue) as the Ex-officio Secretary to the GST Council;
- (d) Inclusion of the Chairperson, Central Board of Excise and Customs (CBEC), as a permanent invitee (non-voting) to all proceedings of the GST Council;

- (e) Create one post of Additional Secretary to the GST Council in the GST Council Secretariat (at the level of Additional Secretary to the Government of India), and four posts of Commissioner in the GST Council Secretariat (at the level of Joint Secretary to the Government of India).

Amendments in the Union List and State List contained in Seventh Schedule of the Constitution

8. Since GST subsumed several taxes being imposed by Centre and States, therefore, necessary changes were also required to be made in the Union List and State List. The relevant entries of the Union List and State List, before and after 101st Amendment to the Constitution read as under:-

Table I

Union/State List	Entry No.	Prior to Constitution (101 st amendment) Act, 2016	After Constitution (101 st amendment) Act, 2016
Union List	Entry No. 84	84. Duties of excise on tobacco and other goods manufactured or produced in India except— (a) alcoholic liquors for human consumption. (b) opium, Indian hemp and other narcotic drugs and narcotics, but including medicinal and toilet preparations containing alcohol or any substance included in sub-paragraph (b) of this entry	84. Duties of excise on the following goods manufactured or produced in India, namely:— (a) petroleum crude; (b) high speed diesel; (c) motor spirit (commonly known as petrol); (d) natural gas; (e) aviation turbine fuel; and (f) tobacco and tobacco products.
Union List	Entry No. 92	92. Taxes on the sale or purchase of newspapers and on advertisements published therein	92. Omitted
Union List	Entry No. 92C	92 C. Taxes on services.	92C. Omitted
State List	Entry No. 52	52. Taxes on the entry of goods into a local area for consumption, use or sale therein	52. Omitted
State list	Entry No. 54	54. Taxes on the sale or purchase of goods other than newspapers, subject to the provisions of entry 92A of List I.	54. Taxes on the sale of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, but not including sale in the course of inter-State trade or commerce or sale in the course of international trade or commerce of such goods
State list	Entry No. 55	55. Taxes on advertisements other than advertisements published in the newspapers and advertisements broadcast by radio or television.	55. Omitted
State list	Entry No. 62	62. Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling.	62. Taxes on entertainments and amusements to the extent levied and collected by a Panchayat or a Municipality or a Regional Council or a District Council.

Power of Central Government /State Government to levy tax on production and manufacture after Introduction of GST

9. On careful analysis of the various amendments made in the Union List and State List, the following may be observed:-

9.1 The Central Government power to levy tax on manufacture or production is now limited to the following six products.

- (a) petroleum crude;
- (b) high speed diesel;

- (c) motor spirit (commonly known as petrol);
- (d) natural gas;
- (e) aviation turbine fuel; and
- (f) tobacco and tobacco products.

Note: It may be noted that tobacco and tobacco products have been subjected to duty/tax under the Central Excise Act, 1944 as well as under the GST laws.

9.2 State Government power to levy tax on sale is now limited to the following six products:-

- (a) petroleum crude,
- (b) high speed diesel,
- (c) motor spirit (commonly known as petrol),
- (d) natural gas,
- (e) aviation turbine fuel; and
- (f) alcoholic liquor for human consumption

9.3 The entry 51 of the State List provides as under:-

“ Duties of excise on the following goods manufactured or produced in the State and countervailing duties at the same or lower rates on similar goods manufactured or produced elsewhere in India -

- (a) *alcoholic liquors for human consumption*
- (b) *opium, Indian hemp and other narcotic drugs and narcotics but not including medicinal and toilet preparations containing alcohol or any substance included in sub-paragraph (b) of this entry.”*

9.4 As entry No. 51 in the State List has not been amended, therefore the State Governments still have power to levy duties of excise on manufacture or production on following goods in the state :-

- (a) alcoholic liquors for human consumption
- (b) opium, Indian hemp and other narcotic drugs and narcotics but not including medicinal and toilet preparations containing alcohol or any substance included in sub-paragraph (b) of this entry.

Repeal of Central Acts/State Acts with introduction of GST

10. With introduction of GST, several Acts enacted by the Central Government and State Governments, have been partially or fully repealed. The Acts repealed partially or wholly by the Central Government are given in Table-II below:-

Table-II

Sr. No	Name of the Act	Name of the Duty	Sections repealed /Whole Act repealed	Repealed by
1.	Central Excise Act, 1944	Central Excise Duty/ CENVAT duty	Repealed except for five petroleum commodities and tobacco and Tobacco products	CGST Act, 2017
2	The Finance Act, 1994	Service Tax	Chapter V	CGST Act, 2017
3.	The Medicinal and Toilet Preparations (Excise Duties) Act, 1955,		The Whole Act	CGST Act, 2017
4.	The Additional Duties of Excise (Goods of Special Importance) Act, 1957		The Whole Act	CGST Act, 2017

5	The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978		The whole Act	CGST Act, 2017
6	The Central Excise Tariff Act, 1985		The whole Act	CGST Act, 2017
3.	The Rubber Act, 1947 (24 of 1947)	Rubber Cess	Clause (b) of sub-section (1) of section 9 and section 12 (Repealed)	The Taxation Laws (Amendment) Act, 2017
4.	The Industries (Development and Regulation) Act, 1951 (65 of 1951)	Industries Cess on Scheduled Industries	Section 9 (repealed)	The Taxation Laws (Amendment) Act, 2017
5.	The Tea Act, 1953 (29 of 1953)	Tea Cess	Clause (c) of section 3, sections 25 and 26 and clause (a) of sub-section (1) of section 27	The Taxation Laws (Amendment) Act, 2017
6.	The Coal Mines (Conservation and Development) Act, 1974 (28 of 1974)	Coal Cess	Section 6, 7, and 8	The Taxation Laws (Amendment) Act, 2017
7.	The Beedi Workers Welfare Cess Act, 1976 (56 of 1976)	Beedi Cess	The whole Act	The Taxation Laws (Amendment) Act, 2017
8.	The Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977)	Water Cess	The Whole Act	The Taxation Laws (Amendment) Act, 2017
9.	The Sugar Cess Act, 1982 (3 of 1982)	Sugar Cess	The whole Act	The Taxation Laws (Amendment) Act, 2017
10.	The Sugar Development Fund Act, 1982 (4 of 1982)		Sub-section (2) of section 3	The Taxation Laws (Amendment) Act, 2017
11.	The Jute Manufacturers Cess Act, 1983 (28 of 1983)	Jute Cess imposed on manufactures of jute articles.	The whole Act	The Taxation Laws (Amendment) Act, 2017
12	The Finance (No. 2) Act, 2004	Education Cess on excisable goods	Section 93	The Taxation Laws (Amendment) Act, 2017 Note: Education Cess on imported goods has been imposed by Section 94 of the Finance Act, 2004. This section is still in existence.
13	The Finance Act, 2007	Secondary and Higher Education Cess on excisable goods	Section 138	The Taxation Laws (Amendment) Act, 2017. Note: Secondary and Higher Education Cess is imposed by section 139 of the Finance Act, 2007. This section is still in existence.
14	The Finance Act, 2010	Clean Energy Cess (on goods falling on 27.01, 27.02 and 27.03)	Chapter VII	The Taxation Laws (Amendment) Act, 2017
15.	The Finance Act, 2015	Swachh Bharat Cess (on all taxable services)	Chapter VI	The Taxation Laws (Amendment) Act, 2017
16	The Finance Act, 2016	<ul style="list-style-type: none"> Krishi Kalyan Cess (on all taxable services) Infrastructure Cess (on goods falling under 8703) 	Chapter VI and VII	The Taxation Laws (Amendment) Act, 2017

Similar action has also been taken by each of the State in respect of duties/taxes which has been subsumed in GST.

Laws Enacted by State/Central Government Providing Levy and Collection of GST

11. In exercise of powers given by the Constitution to the Parliament and State Governments, several Statutes have been enacted by the Parliament and State legislatures. The Laws framed by the State Government and Central Government, the date of enactment, and the objectives of such enactment are as given in the Table below:-

Table-III

Sr. No.	Government (Central or State)	Name of the Statute	Date of Enactment	Objectives as declared in the Act
1.	Central Government	Integrated Goods and Services Tax Act, 2017 (No. 13 of 2017)	12.04.2017	To make a provision for <u>levy and collection of tax on inter-State supply of goods or services or both</u> by the Central Government and for matters connected therewith or incidental thereto.
2.	Central Government	Central Goods and Services Tax Act, 2017 (No. 12 of 2017)	12.04.2017	To make a provision for <u>levy and collection of tax on intra-State supply of goods or services or both</u> by the Central Government and for matters connected therewith or incidental thereto.
3.	Central Government	Goods and Services Tax (Compensation to States) Act, 2017 (No. 15 of 2017)	12.04.2017	To provide for compensation to the States for the loss of revenue arising on account of implementation of the goods and services tax in pursuance of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016
4.	Central Government	Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017)	12.04.2017	To make a provision for <u>levy and collection of tax on intra-State supply of goods or services or both by the Union territories</u> and for matters connected therewith or incidental thereto.
5.	Central Government	Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 26 of 2017)	23.08.2017.	<ul style="list-style-type: none"> To provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir. It also repealed the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ordinance 3 of 2017).
6.	Central Government	Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 27 of 2017)	23.08.2017	<ul style="list-style-type: none"> To provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir. It also repealed the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ordinance 4 of 2017).
7.	State Government	State Goods and Services Tax Act, 2017.	Different state enacted State GST law on different dates.	To make a provision for <u>levy and collection of tax on intra-State supply of goods or services or both by the State Government</u> and for matters connected therewith or incidental thereto.

IGST on Import of Goods: Legislative Provisions

12. Import and export of goods is subjected to levy and collection of Customs duty under the provisions of Customs Act, 1962. The proviso to sub-section (1) of section 5 of the IGST Act, 2017 provides that the integrated tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962. Accordingly, the enabling legal provisions have been incorporated in section 3 of the Customs Tariff Act, 1975 by inserting sub-section (7) and sub-section (9), thereby providing levy of IGST and GST Compensation Cess respectively on imported goods with effect from 1.7.2017. These amendments have been made in the Customs Tariff Act, 1975 *vide* the Taxation Laws (Amendment) Act, 2017 (18 of 2017).

12.1 These relevant provisions incorporated in section 3 of the Customs Tariff Act, 1975 providing levy of IGST on import goods are as under:-

- "(7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent. as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8).
- (8) For the purposes of calculating the integrated tax under sub-section (7) on any imported article where such tax is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of—
 - (a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and
 - (b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9).

12.2 The relevant provisions incorporated in section 3 of the Customs Tariff Act, 1975 providing for levy of GST Compensation Cess on import goods are as under:-

- “(9) Any article which is imported into India shall, in addition, be liable to the goods and services tax compensation cess at such rate, as is leviable under section 8 of the Goods and Services Tax (Compensation to States) Cess Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (10) or sub-section (10A), as the case may be.
- (10) For the purposes of calculating the goods and services tax compensation cess under sub-section (9) on any imported article where such cess is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of—
 - (a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and
 - (b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9).”

13 Under the IGST Act, 2017, the import of services or import of goods has been made liable for payment of IGST. While the requisite legal provisions allowing levy and collection of IGST and GST Compensation Cess on imported goods have been made in Section 3 of the Customs Tariff Act, 1975, in case of import of services, the legal provisions are contained in the IGST Act, 2017. In such cases of import of services, the recipient of service is required to discharge the tax liability.

Reference Materials

- The Constitution of India. (available on website www.india.gov.in)
- The Constitution (One Hundred and First Amendment) Act, 2016 (available on Lok Sabha Website: www.loksabha.nic.in or on the Gazette of India website www.egazette.nic.in))
- The Taxation Laws (Amendment) Act, 2017 (18 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Central Goods and Services Tax Act, 2017 (12 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Integrated Goods and Services Tax Act, 2017 (13 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 26 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)
- The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 27 of 2017) (available on www.cbic.gov.in or www.egazette.nic.in or www.loksabha.nic.in)

Note:

- Though all precautions have been taken to make this document error free, still some errors might have crept into this document. Therefore, users of this document are requested to exercise due caution.
- This document has been prepared using the information available on CBIC website i.e. www.cbic.gov.in or the Gazette of India Website i.e. www.egazette.nic.in.
- Use of this document is restricted for non-commercial purposes only.
- Feedback and suggestions, if any, are welcome and may be forwarded on email address- goyalcp@hotmail.com.
