

Definitions :-

1) Actionable Claim :- Section 2(1)

It shall have the meaning assigned in [Section 3] of transfer of Property Act 1882. According to the act it means any debts excluding the following :-

- (i) A debt secure by mortgage of immoveable property.
- (ii) A debt secure by pledge of moveable property any beneficial interest in moveable property, Not in the possession ideal, actual or contracted of the claimant.

2) One Adjudicating Authority :- Section 2(4)

It means any authority appointed to pass any order decision under this act but don't include the following :

- i) Central Board of Excise & Custom.
- ii) Divisional Authority.
- iii) Audit Authority for Advance Ruling.
- iv) Appellate authority for advance ruling.
- v) Appellate authority.
- vi) Appellate tribunal.

3) Agent :- Section 2(5)

It means a person including a factor, broker, commission agent, auctioneer or any other mercantile agent by whatever man called who carry the business of supply of goods & services on the behalf of another.

4) Aggregate Turn Over :- Section 2(6)

It means the aggregate value of the following:

- i) All taxable supply - Excluding the value of inward supply on which tax is payable on reverse charge basis.
- ii) Exempt supply
- iii) Export import of goods & services
- iv) Inter-state supply of person having a same PAN to be computed on all India bases.
- v) It excludes the following :- CGST, SGST, UTGST, IGST & cess.

5) Agriculturist :- Section 2(7)

It means individual or HUF who undertakes cultivation of land.

- i) By own labours
- ii) By labour of family
- iii) By servant on wages payable in cash or on time or by labour on personal supervision.

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6) Assessment :- Section 2(11)

It means determination of tax liability under this act. It include the following : self assessment, reassessment, provisional assessment, summary assessment best judgement assessment.

7) Audit :- Section 2(13)

It means examination of records, returns written & other documents maintain or furnished by a registered person under the

act or the rules made under any law for the time being in force to verify the correctness of turnover declared, tax is paid, refund claimed & input tax credit availed & to assess his compliance with the provisions of the act.

8) Authorised Representative :- Section 2(15)

It means a representative referred in Section 116. Under this section a person may either appear personally before the GST authorities or may authorise any representative for this purpose.

9) Authorised Bank :- Section 2(14)

It means a bank or branch of bank authorised by govt.

10) Business :- Section 2(17)

It includes :-

- i) Any trade, commerce, manufacture, profession or any other similar activity whether or not for a pecuniary benefit.
- ii) Any activity or transaction in connection or incidental or ancillary to sub clause A
- iii) Any activity or transaction in nature of sub-clause A whether or not there is volume frequency, continuity of such transaction.
- iv) Supply or acquisition of goods including capital goods or services in connection with commencement of business

11) Board :- Section 2 (16)

It means Central Board of Indirect taxes & so custom constituted under Central Board of Revenue Act 1963.

12) Business Vertical :- Section 2 (18)

It means distinguishable component of an enterprise that are engaged in supply of individual goods or services or a related goods or services which are subjected to risk or returns that are different from those of other business verticals.

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13) Capital Goods :- Section 2 (19)

It means goods of the value which is capitalised in the books of a/c of the person claiming input tax credit & which are used or intended to be used in the goods of business.

14) Baselal Taxable Person :- Section 2 (20)

It means a person to occasionally undertakes transactions involving supply of goods whether as agent or principal in a state or Union Territory where he has no fix place of business.

15) Common Portal :- Section 2 (26)

16) Composite Supply :- Section 2 (30)

It means supply made by taxable person

to recipient constituting taken more taxable supply of G/s which are naturally bundled & supply conjunction with each other in course of business, one which is a principal supply.

17) Consideration :- Section 2 (31)

In relation of goods & services it includes -

- i) Any payment made or to be made whether in money or otherwise in respect of response to the supply of G/s whether by recipient or any other person but shall not include in subsidy given by central or state govt.
- ii) The monetary value of any act in respect of in response of supply of G/s whether by recipient or by any other person but shall not include any subsidy given by central or state govt.

18) Continuous Supply Of Goods :- Section 2 (30)

It means supply of goods which is provided or agreed to be provided continuously or on re-current bases under a contract whether by means of wire, cable, pipe lines & for which supplier invoices & recipient on regular bases & include supply of such goods as a govt. merit subject to conditions specified.

19) Continuous Supply of Services :- Section 2 (30)

20) Council :- Section 2(36)

It means GST council establish under Article 279 A of the constitution.

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21) Electronic :- Section 2(43) Electronic Cash Ledger

It means electronic cash ledger referred in Sec 49(1). It is a ledger maintained in electronic firm by a registered person for the depositing internet banking or by using Debit card or credit card.

22) Electronic Credit Relation :- Section 2(46)

It means electronic credit ledger referred in Sec 49(2). It is an input tax credit ledger maintained in electronic firm by registered person.

23) Electronic Commerce :- Section 2(44)

It means supply of goods & services including digital product over electronic network.

24) Electronic commerce for Rater :- Section 2(45)

It means any person who owns, operates or manages electronic facility or platforms for the electronic commerce.

25) Exempted Supply :- Section 2(47)

It means supply of G/S

1) Which attracts nil rate of tax

2) Which may be wholly exempted tax [Section]

of CGST or [Section 6] IGST].

3) Include non-taxable supply.

26) Family :- Section 2(49)

It means -

- 1) Spouse & children of the person.
- 2) Parents, grandparents, brother, sister, of the person if they are wholly or mainly dependent on the sales person.

27) Fixed Establishment :- Section 2(50)

It means a place (other than registered place of business) which is characterised with a sufficient degree by permanent & suitable structure in terms of humans & technical resources to supply services or to receive & the use of services for its own need.

28) Goods :- Section 2(42)

It means every kind of marketable property other than money & securities but includes actionable claims, crops, grass & things attach to or forming a part of land which are agreed to be served before supply under the contract supply.

29) Goods & Services Practitioner :- Section 2(55)

It means a person who has been approved under Section 48 to act as practitioner.

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India :- Section 2 (56)

It means the territory of India referred in Article 1 of the constitution, its territorial water sea-bed & sub-soil underlying such water, continental shelf exclusive economic zone & other maritime zones as referred to in the territorial water, continental shelf exclusive economic zone & other maritime zones Act 1976 & the air space above is territory & territorial water.

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Input :- Section 2 (59)

It means any goods other than capital goods used by supplier in the course of business.

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Input Service :- Section 2 (60)

It means any service used by supplier in course of business.

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Input Service Distributor :- Section 2 (61)

It means an office of supplier which receives tax invoice issued under section 31 towards the receipt of input service issue prescribed document for the purpose of distributing credit of taxes on the services to supplier of taxable goods or services having the same PAN no. as that of said office.

34) Input Tax :- Section 2(62)

It means CGST, IGST, UTGST, SGST or on supply of G/s to a registered person & includes

- 1) IGST on input of goods
- 2) Tax payable under provisions of [Sec. 3, 4] of [section 9].
- 3) Tax Payable under provision of [Sec. 3, 4] of [section 9].

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35) Intra State Supply of Goods :- Section 2(64)

According to Section 8 of IGST act if the location of supplier & the place of supplying of goods are in the same stat or UT then such supply of goods shall be treated as intra state supply.

36) Intra State Supply of Services :- Section 2(65)

37) Inward Supply :- Section 2(67)

In relation to a person it means receipts of G/s whether by purchase, acquisition or by means with or without consideration

38) Job Work :- Section 2(68)

It means any treatment or process undertaken by a person on goods belonging to another registered person.

39) Local Authority :- Section 2(69)

It means Panchayat, municipality, m/s municipal committee, jheela parishad, containment board,

district court, regional council etc.

40) Location of Recipient of Services :- Section 2(70)

It means

- i) where a supply is received at the place of business for which registration has been obtained.
- ii) where a supply is received at the place other than the place of business for which registration has been obtained (fixed establishment).
- iii) where one or more supplies are received at more than one establishment, the location of establishment most directly concerned with the receipt of supply.
- iv) the location of usual place of residence of recipient.

41) Location of Supplier of Services :- Section 2(71)

received → made (Same definition as above)

42) Manufacturer :- Section 2(72)

It means processing of raw material or inputs that results in new product having a distinct name.

Deemed to manufacturer :-

- i) Converting cotton into yarn.
- ii) Cutting of stones into small pieces [gitti]
- iii) Converting plants of wood into furniture.
- iv) Extracting oil from oil seeds.
- v) Separating cotton seeds from raw cotton.

Not deemed to be manufacture :-

- i) Taking out stone from mines.
- ii) Preparing mehandi ~~pooja~~ powder from mehandi leaves.
- iii) Preparing garlands from flowers.
- iv) Converting sugar into batase or makhan.
- v) Preparing pan by mere application of chuna & kattha to betel leaves.

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43) Market Value :- Section 2(73)

It means the fell amt which a recipient of supply is required to pay \neq in order to obtain goods & services of like, kind & quality at the same time & at the same commercial level where the recipient & supplier are not related.

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44) Mixed Supply :- Section 2(74)

It means two or more individual supplies made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

45) Money :- Section 2(75)

46) Non-Resident Taxable Person :- Section 2(77)

It means any person who occasionally undertakes transaction involving supply of G/S whether as principle or agent but who has no fixed place of business or residence in India.

47) Non-Taxable Supply :- Section 2 (78)

It means supply of G/s which is not liable to tax. It ^{doesn't} includes nil rate of supply & supply exempted by notification.

48) Output Tax :- Section 2 (82)

It means tax chargeable under the act on taxable supply of G/s made by him or agent but excludes tax payable by him on reverse charge basis.

49) Outward Supply :- Section 2 (83)

It means supply of G/s whether by sales, transfer, barter, exchange, license, rental or other mode or agreed to be made by such person in the goods of the business.

50) Person :- Section 2 (84)

An individual, HUF, firm, company, partnership, limited liability partnership, co-operative society, local authority etc.

^{2019 ✓} 51) Place of Business :- Section 2 (85)

It includes :-

- A place from where a business is ordinary carried on or includes a warehouse, godown or any place where a taxable person stores his goods, supply or receives his goods or services.
- A place where taxable person maintains his

books of a/c.

iii) A place where taxable person is engaged in business through an agent.

52) Place of Supply :- Section 2(86)

It means a place of supply referred in Sch-5 of IGST Act.

53) Principle :- Section 2(88)

It means a person on whose behalf an agent carries on business of supply or receipt of G/s.

54) Principle Place of Business :- Section 2(89)

It means a place of business specified as principle place of business in the certificate of registration.

55) Principle Supply :- Section 2(90)

It means supply of G/s which constitutes the predominant element of composite supply & to which any other supply forming part of composite supply is ancillary.

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56) Proper Officer :- Section 2(91)

It means the commissioner or officer of central tax who is assigned that function by the commissioners of the board.

57) Recipient :- Section 2(96)

It means :-

- i) where a consideration is payable for the supply of goods or services, the person who is liable to pay that consideration.
- ii) where no consideration is payable for the supply of goods, the person to whom goods are delivered, or to whom possession or use of goods is made available.
- iii) where no consideration is payable for the supply of service, the person to whom service is rendered.

58) Reverse Charge :- Section 2(98)

It means the liability to pay tax by the recipient of supply of G/s instead of supplier.

59) Securities :- Section 2(10)

It includes the following :-

- i) shares, stock, bonds, debenture, or other marketable securities of like major nature of any incorporated company.
- ii) units issued to investor by any collective investment scheme or mutual funds.
- iii) Govt. securities.

60) Services :- Section 2(102)

It means anything other than goods, money & securities but includes activities relating to the use of money or its conversion by cash

or to another form for which a separate consideration is charged.

61) State :- Section 2 (103)

62) Supplier :- Section 2 (105)

It means a person supplying goods or services & shall include an agent acting on the behalf of supplier.

63) Taxable Person :- Section 2 (107)

It means a person registered or liable to be registered under Section [22] or [24].

64) Taxable Supply :- Section 2 (108)

It means supply of goods which is liable to tax. It has following characteristics -

- i) Transaction shall involve either goods or services or both.
- ii) Transaction shall fall within the definition of supply.
- iii) Goods should not be such which shall be treated neither supply of goods nor supply of services.
- iv) Supply shall be leviable to tax.

65) Taxable Territory :- Section 2 (109)

66) Telecommunication Services :- Section 2 (100)

It means any service made available to users through signs, signals, with lighting images,

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Telecommunication Services :- Section 2 (110)

It means any services made available to user through sign, signals, images, sound, lighting by wire, radio visual or other electro magnetic means.

67) Turn Over in State or in the UT :- Section 2 (112)

It means aggregate value of all taxable supplied ~~or exempted supply~~ or exempted supply made within the state or UT by a taxable person, export of goods or services & inter-state supply of goods made from a state or UT by taxable person but excludes CGST, SGST, IGST, UTGST & cess.

68) Union Territory :- Section 2 (114)

Andaman & Nicobar Island, Lakshadweep Island, Dadar & Nagar Haveli, Daman & Diu, Chandigarh & other UT.

69) Work Contract :- Section 2 (119)

It means contract of building, construction, improvement, renovation of any movable property where in transfer of property or in goods is involved in execution of contract.