

CENTRAL GOODS AND SERVICES TAX ACT (2017) Section 9 – Levy and collection of CGST (1)
Subject to sub-section (2), a tax called the central goods and services tax (CGST) is levied on all intra-State supplies of goods or services or both, except alcoholic liquor for human consumption, on the value determined under section 15, at such rates (not exceeding 20 %) as may be notified by the Government on the recommendation of the GST Council, and shall be paid by the taxable person. (3) The Government may, on the Council's recommendation, specify categories of supply whose tax shall be paid on a reverse-charge basis by the recipient.