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To read the CGST Act 2017 with amendments till February 2022, download the PDF added at the end of this article. Download CGST Act with amendments. With FB 2021 updates These changes to the Central Goods and Services Tax Act will be effective from 1st April 2020. The February 2022 updates have also been announced, so Keep Your Eye On This Space for more information about those! The changes introduced by FB 2021 are also updated in this document. Major changes are done by FB 2021 are- Section 7 is amended to change the definition of supply Amendment in section 16(2) Section 35 is amended to remove GST audit GST annual return section 44 is also amended Amendment in section 50 Amendment in section 74 Amendment in section 75 Section 83 is amended Section 107 is amended Section 129, 130, 151, and 152 are also amended along with section 168 and schedule II Related Topic: Principle Governing Attachment of Property Under Section 83 CGST Act, 2017 CGST Act with amendments to date: Two CGST Amendment Acts have been passed by parliament. Our team has incorporated all those changes into the bare Act. This is a very useful PDF. All the sections are linked and every page has a link to the index. Please download the CGST Act with all amendments to date. It will include the following amendments. CGST Amendment Act 2017. CGST Amendment Act 2018. Changes proposed by finance bill 2019 ROD's issues by CBIC and incorporated into the CGST Act. CGST Act amended With Notification(14.08.2020) Related Topic: Summons, Cross-Examination, And Arrest, Under CGST Act, 2017 The following chapters as amended are included here. Chapter I: PRELIMINARY The main modifications were in the definition of Services, adjudicating authority, business. The definition of a business segment is removed from CGST Act. Chapter II: ADMINISTRATION No major changes are made in this part. Chapter III: LEVY AND COLLECTION OF TAX The definition of supply is changed retrospectively. Now schedule II is only for deciding the nature of supply. Chapter IV: TIME AND VALUE OF SUPPLY Related Topic: Interplay of Section 129 & 130 of CGST Act A minor change is there in time of supply of goods and services. Earlier it mentioned section 31(1). Now that (1) is removed. Chapter V: INPUT TAX CREDIT Section 16: Now the provision of constructive delivery of services is also inserted. Section 17(3): It is specifically mentioned that the transaction mentioned in schedule III will not form part of the exempted supply. Section 17(5): Provision related to blockage of ITC on the motor vehicle are revamped. Now they are much simple. Ambiguity related to insurance, maintenance, and repair of the motor vehicle is removed. Related Topic: Finance Bill, 2021 receives the assent of the President: When would the GST related amendments become effective? Chapter VI: REGISTRATION Some minor changes are there in sections 22 and 24. Chapter VII: TAX INVOICE, CREDIT, AND DEBIT NOTES Now one credit note for various invoices and vice versa is possible. Chapter VIII: ACCOUNTS AND RECORDS No major changes are there. Chapter IX: RETURNS The new scheme of return will be introduced soon. No major changes are there. Related Topic: Analysis of Section 140(3) of CGST Act Other chapters: Chapter X: PAYMENT OF TAX Chapter XI: REFUNDS Chapter XII: ASSESSMENT Chapter XIII: AUDIT Chapter XIV: INSPECTION, SEARCH, SEIZURE, AND ARREST Chapter XV: DEMANDS AND RECOVERY Chapter XVI: LIABILITY TO PAY IN CERTAIN CASES Chapter XVII: ADVANCE RULING Chapter XVIII: APPEALS AND REVISION Chapter XIX: OFFENCES AND PENALTIES Chapter XX: TRANSITIONAL PROVISIONS Chapter XXI: MISCELLANEOUS You can download this PDF. It will be really helpful to get all the changes in one place. We have also added notifications to it. It is quite easy to refer to the relevant notifications. optional file name Central Goods and Services Tax Act 2017Chapter I PreliminarySection 1 : Short Title, Extent and CommencementSection 2 : DefinitionsChapter II AdministrationSection 3 : Officers under this ActSection 4 : Appointment of OfficersSection 5 : Powers of OfficersSection 6 : Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstancesChapter III Levy and Collection of TaxSection 7 : Scope of SupplySection 8 : Tax liability on composite and mixed suppliesreport this adSection 9 : Levy and CollectionSection 10 : Composition LevySection 11 : Power to Grant Exemption from TaxChapter IV Time and Value of SupplySection 12 : Time of supply of GoodsSection 13 : Time of supply of servicesSection 14 : Change in tax in respect of supply of goods or servicesSection 15 : Value of Taxable Supply Chapter V Input Tax CreditSection 16 : Eligibility and Conditions for taking input tax 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a supply of service



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