

GST - LIST OF APPLICABLE SECTIONS

Section	Subject Matter
Section 1	SHORT TITLE, EXTENT & COMMENCEMENT
Section 2	DEFINITIONS
Section 7	SCOPE OF 'SUPPLY' UNDER GST REGIME
Section 8	TAX LIABILITY ON COMPOSITE AND MIXED SUPPLIES
Section 9	LEVY AND COLLECTION OF CGST
Section 10	COMPOSITION LEVY
Section 11	POWER TO GRANT EXEMPTION
Section 12	TIME OF SUPPLY OF GOODS
Section 13	TIME OF SUPPLY OF SERVICES
Section 14	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 15	VALUE OF TAXABLE SUPPLY
Section 16	ELIGIBILITY AND CONDITIONS FOR TAKING INPUT TAX CREDIT
Section 17	APPORTIONMENT OF CREDIT AND BLOCKED CREDITS
Section 18	AVAILABILITY OF CREDIT IN SPECIAL CIRCUMSTANCES
Section 19	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 20	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 21	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 22	PERSONS LIABLE FOR REGISTRATION
Section 23	PERSONS NOT LIABLE FOR REGISTRATION
Section 24	COMPULSORY REGISTRATION IN CERTAIN CASES
Section 25	PROCEDURE FOR REGISTRATION

Section 26	DEEMED REGISTRATION
Section 27	PROVISIONS RELATING TO CASUAL TAXABLE PERSON AND NON-RESIDENT TAXABLE PERSON
Section 28	AMENDMENT OF REGISTRATION
Section 29	CANCELLATION OF REGISTRATION
Section 30	REVOCAION OF CANCELLATION OF REGISTRATION
Section 31	TAX INVOICE
Section 32	PROHIBITION OF UNAUTHORISED COLLECTION OF TAX
Section 33	AMOUNT OF TAX TO BE INDICATED IN TAX INVOICE AND OTHER DOCUMENTS
Section 34	CREDIT AND DEBIT NOTES
Section 35	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 36	NOT IN CA-INTERMEDIATE'S SYLLABUS
Section 37	FURNISHING DETAILS OF OUTWARD SUPPLIES (GSTR-1)
Section 38	FURNISHING DETAILS OF INWARD SUPPLIES (GSTR-2)
Section 39	FURNISHING OF RETURNS (GSTR-3)
Section 40	FIRST RETURN
Section 41	CLAIM OF INPUT TAX CREDIT AND PROVISIONAL ACCEPTANCE THEREOF
Section 42	MATCHING, REVERSAL AND RECLAIM OF INPUT TAX CREDIT
Section 43	MATCHING, REVERSAL AND RECLAIM OF REDUCTION IN OUTPUT TAX LIABILITY
Section 44	ANNUAL RETURN (GSTR-9/9A)
Section 45	FINAL RETURN (GSTR-10)
Section 46	NOTICE TO RETURN DEFAULTERS

Section 47	LEVY OF LATE FEE
Section 48	GOODS AND SERVICES TAX PRACTITIONERS
Section 49	PAYMENT OF TAX, INTEREST, PENALTY AND OTHER AMOUNTS
Section 50	INTEREST ON DELAYED PAYMENT OF TAX