
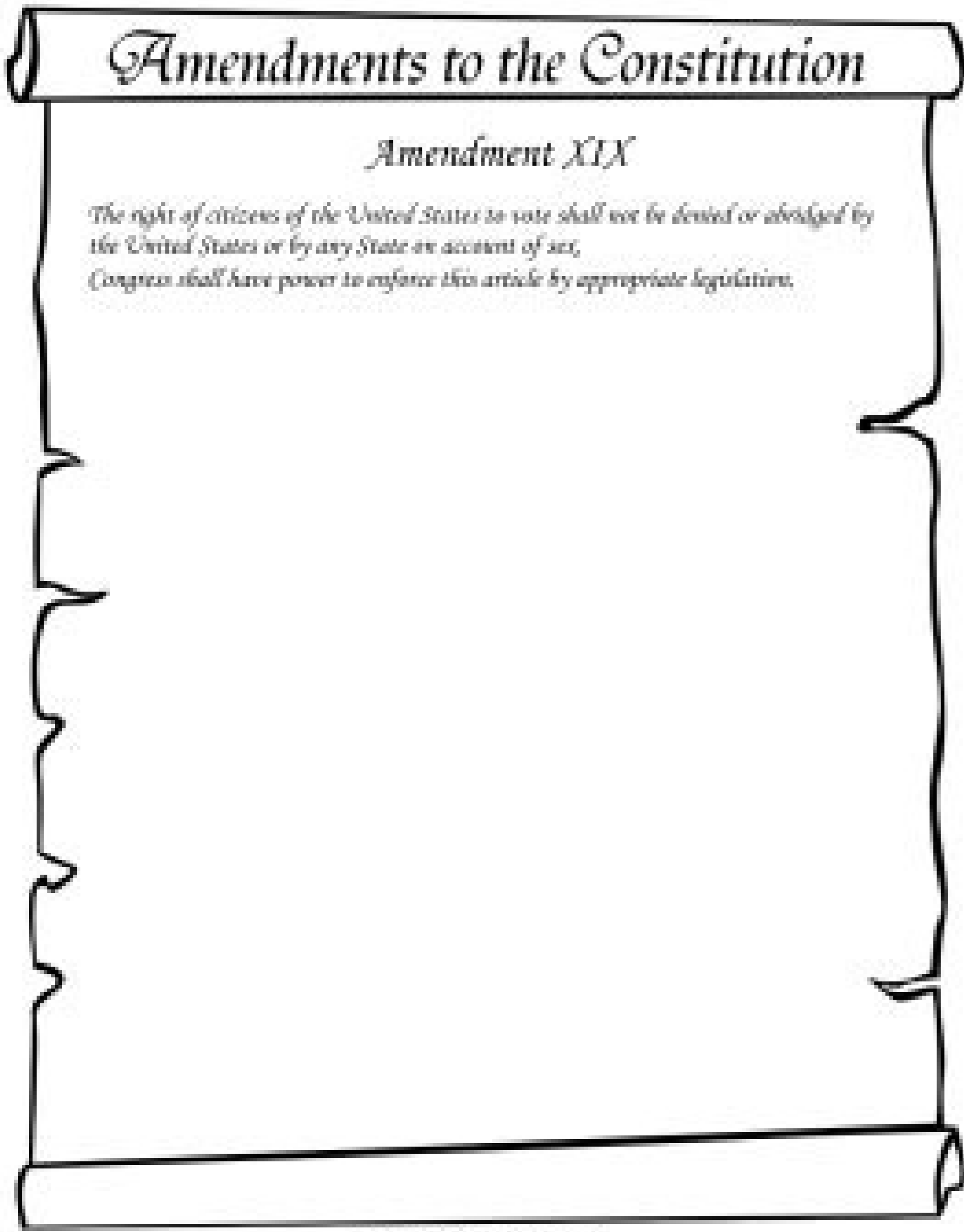
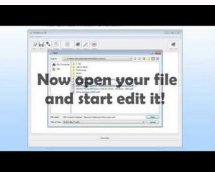


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Now that (1) is removed, Section 17(3): It is specifically mentioned that the transaction mentioned in schedule III will not form part of the exempted supply. Replaced clause (c) of the explanation: the term "turnover", in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and 92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers. To read the CGST Act 2017 with amendments till February 2022, download the PDF added at the end of this article. Section 17(5): Provision related to blockage of ITC on the motor vehicle are revamped. SCHEDULE II of CGST Act 2017: Amended the title of Schedule II of the principal Act from "Activities to be treated as a supply of goods or supply of services" to "Activities or transactions to be treated as a supply of goods or supply of services". Further, the Sec 9(4) has been amended to refer only to specified goods and services as notified by the Government and not all supplies. Newly inserted paras after 6: 7. Now they are much simple. Please download the CGST Act with all amendments to date. optional file name In this Article Author compiled CGST Act 2017 with all notification / Acts issued and changes which occurred till 01st January 2022 including the changes vide Finance Act, 2021. It is based upon relevant law and/or facts available at that point of time and prepared with due accuracy & reliability. Section 107. Books contains all Section of CGST Act 2017 updated with changes till 01st January 2022. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India. Section 29. Definitions of CGST Act 2017: cost accountant New Definition: "cost accountant" means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959. Section 12. Definitions. Section 43A: Procedure for furnishing return and availing input tax credit. Furnishing of returns: Amended so as to provide for prescribing the procedure for quarterly filing of returns with monthly payment of taxes. Please refer to the complete Terms & Disclaimer here. Payment of tax, interest, penalty and other amounts: Amended in order to provide that the credit of State tax or Union territory tax can be utilised for payment of integrated tax only when the balance of the input tax credit on account of central tax is not available for payment of integrated tax. Replaced Sub-section (2): The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 or section 43A, to be maintained in such manner as may be prescribed. Replaced clause (x) every electronic commerce operator who is required to collect tax at source under section 52 Earlier clause (x) every electronic commerce operator Section 25. Compulsory registration in certain cases: Amended so as to provide for mandatory registration for only those e-commerce operators who are liable to collect tax at source under section 52 of the Act. (a) Supply of warehoused goods to any person before clearance for home consumption; (b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.; Newly inserted explanation 2: 'Explanation 2.—For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962.'. 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. Words "being a business vertical" shall be omitted. 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. Section 24. It will be really helpful to get all the changes in one place, in the marginal heading after the word "Cancellation", the words "or suspension" shall be inserted; in sub-section (1), after clause (c), the following proviso shall be inserted, namely:— "Provided that during the pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed."; in sub-section (2), after the proviso, the following proviso shall be inserted, namely:— "Provided further that during the pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.". Definitions of CGST Act 2017: local authority New Definition: a Development Board constituted under article 371 and article 371J of the Constitution; Earlier Definition: a Development Board constituted under article 371 of the Constitution; Section 2(102). Earlier Definition: "business vertical" means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals. 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. Time of supply of goods: Amended and the said amendment is drafting in nature. This is not any kind of advertisement or solicitation of work by a professional. Persons liable for registration: Amended so as to increase the threshold turnover for registration in special category States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand from ten lakh rupees to twenty lakh rupees. Cancellation of registration: Amended so as to provide for temporary suspension of registration while the cancellation of registration is under process. (3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed. No major changes are there. Replaced sub-section (6) of Section 129: Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within fourteen days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130. Replaced clause (a) of sub-section (8) of Section 54: "refund of tax paid on export of goods or services or both or on inputs or input services used in making such exports." [Note: replaced the word "zero-rate supplies" with "exports"] Replaced item 1 of clause (c) to point (2)-Relevant date of the explanation as follows: "In the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of— (i) receipt of payment in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India, where the supply of services had been completed prior to the date of such payment; or (ii) issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice; Replaced the clause (e) to point (2)-Relevant date of the explanation is as follows: In the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises; Section 79. Section 2(35). Earlier clause: the activities to be treated as supply of goods or supply of services as referred to in Schedule II (1A) newly inserted after sub-section (1) of Section 7: " where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II " (3) Replaced sub-section: Subject to the provisions of sub-sections (1), (1A) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as— (a) a supply of goods and not as a supply of services; or (b) a supply of services and not as a supply of goods. Eligibility and conditions for taking the input tax credit: Amended in order to provide for the input tax credit in cases of "bill-to-ship-to" model in the case of supply of services. Chapter VIII: ACCOUNTS AND RECORDS No major changes are there. Appeals to Appellate Tribunal: Amended in order to specify fifty crore rupees as the upper limit of the amount of pre-deposit payable for the filing of appeal before the Appellate Tribunal. Now schedule II is only for deciding the nature of supply. Amended in order to further expand the scope of eligibility of input tax credit. Definitions of CGST Act 2017: services New Definition: "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged; Explanation.—For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities; Earlier Definition: "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged; Section 7. 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. CGST Amendment Act 2017. Section 49. It will include the following amendments. of CGST Act 2017 "Activities to be treated as supply even if made without consideration". Levy and collection: Amended so as to restrict the levy of tax on reverse charge basis under Section 9(4) on receipt of supplies of certain specified categories of goods or services or both by notified classes of registered persons from unregistered suppliers on the recommendations of the Council. Section 10. Detention, seizure and release of goods and conveyances in transit: Amended in order to increase the time limit before which proceedings shall be initiated. Book is Updated by By Ghanshyam Upadhyay and Praveen Upadhyay Disclaimer: The contents of this article are for information purposes only and does not constitute an advice or a legal opinion and are personal views of the author. Section 54. TRANSITIONAL ARRANGEMENTS for the input tax credit: Amended in order to clarify with retrospective effect from 1st July 2017 that the cesses and additional duty of excise (on textile and textile articles) levied under the pre-Goods and Services Tax laws shall not be a part of the transitional input tax credit under the goods and services tax. Chapter IX: RETURNS The new scheme of return will be introduced soon. Earlier clause (c) of the explanation: the term "turnover", in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule. Job work procedure: Amended in order to empower the Commissioner to extend the time limit for return of inputs and capital goods sent on job work, up to a period of one year and two years, respectively. Replaced clauses: (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or (b) the date of provision of service, if the invoice is not issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or [Note: The word "under sub-section (2) of" is omitted in both clauses] Earlier clauses: (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or (b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or Section 16. Section 39. on or before the twentieth day of the month succeeding such calendar month or part thereof. 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