

	<b>THE CENTRAL GOODS AND SERVICES TAX BILL, 2017</b>	
New	A  BILL	Old Sections
<b>CHAPTER - I</b>	<b>PRELIMINARY</b>	
Section-1	Short title, extent and commencement	Section-1
Section-2	Definitions	Section-2
<b>CHAPTER - II</b>	<b>ADMINISTRATION</b>	
Section-3	Officers under this Act	Section-3
Section-4	Appointment of officers	Section-4
Section-5	Powers of officers	Section-5
Section-6	Appointment of Officers of State Tax as proper officer in certain circumstances	Section-6
<b>CHAPTER- III</b>	<b>LEVY AND COLLECTION OF TAX</b>	
Section-7	Scope of supply	Section-10
Section-8	Tax liability on composite & mixed supplies	
	Tax Liability on certain supplies.	Section-11
Section-9	Levy and Collection	Section-7
Section-10	Composition levy	Section-8
Section-11	Power to grant exemption from tax	Section-9
<b>CHAPTER - IV</b>	<b>TIME AND VALUE OF SUPPLY</b>	
Section-12	Time of supply of goods	Section-12
Section-13	Time of supply of services	Section-13
Section-14	Change in rate of tax in respect of supply of goods or services	Section-14
Section-15	Value of taxable supply	Section-15
<b>CHAPTER - V</b>	<b>INPUT TAX CREDIT</b>	
Section-16	Eligibility and conditions for taking input tax credit	Section-16
Section-17	Apportionment of credit and blocked credits	Section-17
Section-18	Availability of credit in special circumstances	Section-18
Section-19	Taking input tax credit in respect of inputs sent for job work	Section-19
Section-20	Manner of distribution of credit by Input Service Distributor	Section-20
Section-21	Manner of recovery of credit distributed in excess	Section-21
<b>CHAPTER - VI</b>	<b>REGISTRATION</b>	
Section-22	Persons liable for registration	Section-22
Section-23	Persons not liable for registration	Section-23
Section-24	Compulsory registration in certain cases	Section-24
Section-25	Procedure for Registration	

	Registration.	Section-25
Section-26	Deemed Registration	Section-26
Section-27	Special provisions relating to casual taxable person and non-resident taxable person	Section-27
Section-28	Amendment of registration	Section-28
Section-29	Cancellation of registration	Section-29
Section-30	Revocation of Cancellation of Registration	Section-30
<b>CHAPTER-VII</b>	<b>TAX INVOICE, CREDIT AND DEBIT NOTES</b>	
Section-31	Tax invoice	Section-31
Section-32	Tax not to be collected by unregistered person and no unauthorised collection of tax by registered person	
	Tax not to be collected by unregistered person	Section-32
Section-33	Amount of tax to be indicated in tax invoice and other documents	Section-33
Section-34	Credit and debit notes	Section-34
<b>CHAPTER-VIII</b>	<b>ACCOUNTS AND RECORDS</b>	
Section-35	Accounts and other records	Section-35
Section-36	Period of retention of accounts	Section-36
<b>CHAPTER-IX</b>	<b>RETURNS</b>	
Section-37	Furnishing details of outward supplies.	Section-37
Section-38	Furnishing details of inward supplies.	Section-38
Section-39	<b>Furnishing of Returns</b>	Section-39
Section-40	First Return	Section-40
Section-41	Claim of input tax credit and provisional acceptance thereof	Section-41
Section-42	Matching, reversal and reclaim of input tax credit	Section-42
Section-43	Matching, reversal and reclaim of reduction in output tax liability	Section-43
Section-44	Annual return	Section-44
Section-45	Final return	Section-45
Section-46	Notice to return defaulters	Section-46
Section-47	Levy of late fee	Section-47
Section-48	Goods and services tax practitioners	Section-48
<b>CHAPTER-X</b>	<b>PAYMENT OF TAX</b>	
Section-49	Payment of tax, interest, penalty and other amounts	Section-55
Section-50	Interest on delayed payment of tax	Section-56
Section-51	Tax deduction at source	Section-57
Section-52	Collection of tax at source	Section-152
Section-53	Transfer of input tax credit	Section-153
<b>CHAPTER-XI</b>	<b>REFUNDS</b>	
Section-54	Refund of tax	Section-58
Section-55	Refund in certain cases	Section-59
Section-56	Interest on delayed refunds	Section-60
Section-57	Consumer Welfare Fund	Section-61

Section-58	Utilisation of Fund	Section-62
<b>CHAPTER- XII</b>	<b>ASSESSMENT</b>	
Section-59	Self-Assessment	Section-49
Section-60	Provisional Assessment	Section-50
Section-61	Scrutiny of Returns	Section-51
Section-62	Assessment of non-filers of returns	Section-52
Section-63	Assessment of unregistered persons	Section-53
Section-64	Summary assessment in certain special cases	Section-54
<b>CHAPTER XIII</b>	<b>AUDIT</b>	
Section-65	Audit by tax authorities.	Section-63
Section-66	Special audit.	Section-64
<b>CHAPTER XIV</b>	<b>INSPECTION, SEARCH, SEIZURE AND ARREST</b>	
Section-67	Power of inspection, search and seizure	Section-65
Section-68	Inspection of goods in movement	Section-66
Section-69	Power to arrest	Section-67
Section-70	Power to summon persons to give evidence and produce documents	Section-68
Section-71	Access to business premises	Section-69
Section-72	Officers required to assist proper officers	Section-70
<b>CHAPTER - XV</b>	<b>DEMANDS AND RECOVERY</b>	
Section-73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.	Section-71
Section-74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.	Section-72
Section-75	General provisions relating to determination of tax.	Section-73
Section-76	Tax collected but not paid to the Government	Section-74
Section-77	Tax wrongfully collected and paid to the Central or State Government	Section-75
Section-78	Initiation of recovery proceedings	Section-76
Section-79	Recovery of tax	Section-77
Section-80	Payment of tax and other amount in instalments	Section-78
Section-81	Transfer of property to be void in certain cases	Section-79
Section-82	Tax to be first charge on property	Section-80
Section-83	Provisional attachment to protect revenue in certain cases	Section-81
Section-84	Continuation and validation of certain recovery proceedings	Section-82
<b>CHAPTER - XVI</b>	<b>LIABILITY TO PAY IN CERTAIN CASES</b>	
Section-85	Liability in case of transfer of business	Section-83
Section-86	Liability of agent and principal	Section-84
Section-87	Liability in case of amalgamation or merger of companies	Section-85
Section-88	Liability in case of company in liquidation	Section-86
Section-89	Liability of directors of private company	Section-87

Section-90	Liability of partners of firm to pay tax	Section-88
Section-91	Liability of guardians, trustees etc	Section-89
Section-92	Liability of Court of Wards etc	Section-90
Section-93	Special provision regarding liability to pay tax, interest or penalty in certain cases	Section-91
Section-94	Liability in other cases	Section-92
<b>CHAPTER - XVII</b>	<b>ADVANCE RULING</b>	
Section-95	Definitions	Section-93
Section-96	Constitution of Authority for Advance Ruling	Section-94
Section-97	Application for advance ruling	Section-95
Section-98	Procedure on receipt of application	Section-96
Section-99	Constitution of Appellate Authority for Advance Ruling	Section-97
Section-100	Appeal to the Appellate Authority	Section-98
Section-101	Orders of Appellate Authority	Section-99
Section-102	Rectification of advance ruling	Section-100
Section-103	Applicability of advance ruling	Section-101
Section-104	Advance ruling to be void in certain circumstances	Section-102
Section-105	Powers of Authority and Appellate Authority	Section-103
Section-106	Procedure of Authority and Appellate Authority	Section-104
<b>CHAPTER- XVIII</b>	<b>APPEALS AND REVISION</b>	
Section-107	Appeals to Appellate Authority	Section-105
Section-108	Revisional powers of <b>Commissioner</b> Revisional Authority	Section-106
Section-109	Constitution of Appellate Tribunal and Benches thereof.	
Merged with S/c 109	Constitution of Appellate Tribunal.	Section-107
Merged with S/c 109	Benches of Appellate Tribunal and their composition.	Section-108
Section-110	President and Members of the Appellate Tribunals, their qualifications, appointment, conditions of service etc.	
Merged with S/c 110	Qualifications for appointment of President and Members.	Section-109
Merged with S/c 110	Term of Office of President and Members of Appellate Tribunal.	Section-110
Merged with S/c 110	Senior most Member of the Principal Bench to act as President in certain circumstances.	Section-111
Merged with S/c 110	Salary, allowances and other terms and conditions of service of President, State President or Members of Appellate Tribunal	Section-112
Merged with S/c 110	Resignation of President, State President or Members of Appellate Tribunal	Section-113
Merged with S/c 110	Removal of President, State President or Members of Appellate Tribunal	Section-114
Merged with S/c 110	Prohibition to appear, act or plead before Appellate Tribunal	Section-115
Merged with S/c 110	Vacancy in Appellate Tribunal not to invalidate acts or proceedings	Section-116

Merged with S/c 109	Jurisdiction of National Bench and State Bench or Area Benches	Section-117
Section-111	Procedure before Appellate Tribunal	Section-118
Section-112	Appeals to Appellate Tribunal	Section-119
Section-113	Orders of Appellate Tribunal	Section-120
Section-114	Financial and administrative powers of President and-State President	Section-121
Deleted same as S/c 156	President, State President, Members, officers, etc., to be public servants.	Section-122
Merged with S/c 157	Protection of action taken in good faith.	Section-123
Deleted not required	Definitions	Section-124
Section-115	Interest on refund of <del>pre-deposit</del> amount paid for admission of Appeal	Section-125
Section-116	Appearance by authorised representative	Section-126
Section-117	Appeal to High Court	Section-127
Section-118	Appeal to Supreme Court	Section-128
Section-119	Sums due to be paid notwithstanding appeal etc.	Section-129
Section-120	Appeal not to be filed in certain cases	Section-130
Section-121	Non Appealable decisions and orders	Section-131
<b>CHAPTER - XIX</b>	<b>OFFENCES AND PENALTIES</b>	
Section-122	Penalty for certain offences	Section-135
Section-123	Penalty for failure to furnish information return	Section-136
Section-124	Fine for Failure to furnish statistics	New
Deleted	Liability of central tax officers	Section-137
Section-125	General penalty	Section-138
Section-126	General disciplines related to penalty	Section-139
	Power to waive penalty	Section-140
Section-127	Power to impose penalty in certain cases	Section-141
Section-128	Power to waive penalty or fee or both	
Section-129	Detention, Seizure and release of goods and conveyances in transit	Section-148
Section-130	Confiscation of goods or conveyances and levy of penalty	Section-149
Section-131	Confiscation or penalty not to interfere with other punishments	Section-150
Section-132	Punishment for certain offences	Section-134
Section-133	Liability of officers and certain other persons	
	Liability of officers	Section-142

Section-134	Cognizance of offences	Section-143
Section-135	Presumption of culpable mental state	Section-144
Section-136	Relevancy of statements under certain circumstances	Section-145
Section-137	Offences by Companies	Section-146
Section-138	Compounding of offences	Section-147
<b>CHAPTER - XX</b>	<b>TRANSITIONAL PROVISIONS</b>	
Section-139	Migration of existing taxpayers	Section-154
Section-140	Transitional arrangements for input tax credit	New
Section-141	Transitional provisions relating to Job Work	New
Section-142	Miscellaneous transitional provisions	New
Merged with S/c 140	Amount of CENVAT credit carried forward in a return to be allowed as input tax credit.	Section-155
Merged with S/c 140	Unavailed cenvat credit on capital goods, not carried forward in a return, to be allowed in certain situations.	Section-156
Merged with S/c 140	Credit of eligible duties and taxes in respect of inputs held in stock to be allowed in certain situations.	Section-157
Merged with S/c 140	Credit of eligible duties in respect of inputs held in stock to be allowed in certain situations.	Section-158
Merged with S/c 140	Credit of eligible duties and taxes in respect of inputs or input services during transit.	Section-159
Merged with S/c 140	Credit of eligible duties and taxes on inputs held in stock to be allowed to a taxable person switching over from composition scheme.	Section-160
Merged with S/c 142	Goods returned to the place of business on or after the appointed day.	Section-161
Merged with S/c 141	Inputs removed for job work and returned on or after the appointed day	Section-162
Merged with S/c 141	Semi-finished goods removed for job work and returned on or after the appointed day.	Section-163
Merged with S/c 141	Finished goods removed for carrying out certain processes and returned on or after the appointed day.	Section-164
Merged with S/c 142	Issue of supplementary invoices, debit or credit notes where price is revised in pursuance of a contract.	Section-165
Merged with S/c 142	Pending refund claims to be disposed of under earlier law.	Section-166
Merged with S/c 142	Refund claims filed after the appointed day for goods cleared or services provided before the appointed day and exported before or after the appointed day to be disposed of under existing law.	Section-167
Merged with S/c 142	Refund claims filed after appointed day for payments received and tax deposited before appointed day in respect of services not provided.	Section-168
Merged with S/c 142	Claim of cenvat credit to be disposed of under the existing law.	Section-169
Merged with S/c 142	Finalization of proceedings relating to output duty or tax liability.	Section-170

Merged with S/c 142	Treatment of amount recovered or refunded in pursuance of assessment or adjudication proceedings.	Section-171
Merged with S/c 142	Treatment of amount recovered or refunded pursuant to revision of returns.	Section-172
Merged with S/c 142	Goods or services supplied on or after appointed day in pursuance of a contract.	Section-173
Merged with S/c 142	Taxability of supply of services in certain cases.	Section-174
Merged with S/c 140	Credit distribution of service tax by Input Service Distributor.	Section-175
Merged with S/c 140	<i>Transfer</i> of unutilized Cenvat Credit by taxable person having centralized registration under the existing law.	Section-176
Merged with S/c 142	Goods sent on approval basis returned on or after the appointed day	Section-177
Merged with S/c 142	Deduction of tax at source	Section-178
Merged with S/c 140	Transitional provisions for availing Cenvat credit in certain cases.	Section-179
<b>CHAPTER - XXI</b>	<b>MISCELLANEOUS PROVISIONS</b>	
Section-143	Special procedure for removal of goods for certain purposes	Section 151
Section-144	Presumption to documents in certain cases	Section 132
Section-145	Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence	Section-133
Section-146	Common Portal	Section-180
Section-147	Deemed Exports	Section-181
Section-148	Special Procedure for certain processes	Section-182
Section-149	Goods and services tax compliance rating	Section-183
Section-150	Obligation to furnish information return	Section-184
Section-151	Power to collect statistics	Section-185
Section-152	Bar of Disclosure of information required under section ___	Section-186
Section-153	Taking assistance from an expert	Section-187
Section-154	Power to take samples	Section-188
Section-155	Burden of Proof.	Section-189
Section-156	Persons deemed to be public servants	Section-190
Section-157	Protection of action taken under this Act	Section-191
Section-158	Disclosure of information by a public servant	Section-192
Section-159	Publication of information respecting persons in certain cases	Section-193
Section-160	Assessment proceedings, etc. not to be invalid on certain grounds	Section-194
Section-161	Rectification of mistakes or errors apparent from record	Section-195
Section-162	Bar of jurisdiction of civil courts	Section-196
Section-163	Levy of fees	Section-197
Section-164	Power of Government to make rules	Section-198
Section-165	Power to make regulations	Section-199
Section-166	Laying of rules, regulations and notifications	Section-200
Section-167	Delegation of powers	Section-201
Section-168	Power to issue instructions or directions	Section-202
Section-169	Service of notice in certain circumstances	Section-203

Section-170	Rounding off of tax etc.	Section-204
Section-171	Anti-profiteering Measure	Section-205
Section-172	Removal of difficulties	Section-206
Section-173	Amendment of Act 32 of 1994	Section-207
Section-174	Repeal and saving	Section-208