

<b>NEW SECTIONS</b>	<b>INTEGRATED GOODS AND SERVICES TAX, 2017</b>	<b>OLD SECTIONS</b>
<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>	
	Classes of officers under the Integrated Goods and Services Tax Act, 2016	Section -22
Section- 3	Appointment of officers	Section.-23
Section -4	Authorisation of Officers of State Tax as proper officer in certain circumstances	Section -24
<b>CHAPTER-III</b>	<b>LEVY AND COLLECTION OF TAX</b>	
Section -5	Levy and collection	Section -5
Section -6	Power to grant exemption from tax	Section -6
<b>CHAPTER- IV</b>	<b>DETERMINATION OF NATURE OF SUPPLY</b>	
Section -7	Inter - State supply	Section -3
Section -8	Intra - State supply	Section -4
Section -9	Supplies in the territorial waters	--
<b>CHAPTER- V</b>	<b>PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH</b>	
Section -10	Place of supply of goods other than supply of goods imported into, or exported from India	Section -7
Section- 11	Place of supply of goods imported into or exported from India	Section -8
Section -12	Place of supply of services where location of supplier of services and location of recipient of services is in India	Section -9
Section- 13	Place of supply of services where location of supplier or location of recipient is outside India	Section -10
Section -14	Special provision for payment of tax by a supplier of online information and database access or retrieval services	Section -12
<b>CHAPTER VI</b>	<b>REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST</b>	
Section -15	Refund of integrated tax paid on supply of goods to tourist leaving India	Section -20
<b>CHAPTER VII</b>	<b>ZERO RATED SUPPLY</b>	
Section-16	Zero rated supply	Section -16

<b>CHAPTER-VIII</b>	<b>APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS</b>	
Section-17	Apportionment of tax and settlement of funds	Section -15
Section -18	Transfer of input tax credit	Section -14
<b>CHAPTER - IX</b>	<b>MISCELLANEOUS</b>	
Section-19	Tax wrongfully collected and paid to Central Government or State Government	Section -19
Section- 20	Application of provisions of Central Goods and Services Tax Act	Section -17
Section- 21	Import of services made on or after the appointed day	Section -21
Section -22	Power to make rules	Section -18
Section -23	Power to make regulations	--
Section -24	Laying of rules, regulations and notifications	--
Section -25	Removal of difficulties	--
--	Payment of Tax, interest, penalty and other amounts	Section -11
--	Claim of input tax credit, provisional acceptance, matching, reversal and reclaim of input tax credit or reduction in output tax liability	Section- 13