

TaxByKK's

Mastering

GST

in Valuation Rules, ISD, Job Work,
Schedule II, Section 11A and
SERVICE ACCOUNTING CODE (SAC) with
Explanatory Notes

THIS BOOK IS DEDICATED TO
MY BELOVED FATHER
LATE SH. TEJ PAL AGRAWAL

Hare Krishna Hare Krishna
Krishna Krishna Hare Hare
Hare Ram Hare Ram
Ram Ram Hare Hare

TaxByKK's

MASTERING

GST

in Valuation Rules, ISD, Job Work,
Schedule II, Section 11A and
SERVICE ACCOUNTING CODE (SAC) with
Explanatory Notes

Kaushal Kumar Agrawal

Tax Litigation Consultant

Trainer, Speaker, Author, and Faculty

4

Volume

*Useful for
Practitioners, Professionals and Students*

Publisher and copyright © Kaushal Kumar Agrawal

***Mastering
GST***

Price : ₹ 1,200

TaxByKK.com

Know Law Deeply, Fight Fearlessly

Order Online from TaxByKK.com

We have come to know that some unscrupulous elements are not only copying the contents as it is but also publishing it. This is in gross violation of Copyright Act. If anyone is found violating the Act, appropriate legal action shall be taken.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, transmitted or utilized in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission of the copyright owner. Application for such permission should be addressed to the publisher.

Every effort has been made to avoid errors or omissions in this publication. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the next edition. It is notified that neither the publisher nor the author or seller will be responsible for any damage or loss of action to any one, of any kind, in any manner, therefrom. It is suggested that to avoid any doubt the reader should therefrom all the facts, law and contents of the publication with original Government publication or notifications.

Printed in India.

ABOUT THE AUTHOR

Kaushal Kumar Agrawal is a seasoned GST and Income Tax Litigation Practitioner with over 25 years of dedicated experience in handling complex and high-stake tax disputes across India. His professional journey has been rooted not in routine compliance, but in strategic tax advocacy — beginning from the stage of issuance of notice and extending through adjudication, appellate proceedings, Tribunal litigation, and appearances before High Courts and the Supreme Court.

His practice is founded on a litigation-first methodology: meticulous statutory interpretation, procedural discipline, evidentiary structuring, and persuasive legal drafting. Each matter is approached with long-term appellate vision — building a defensible record from the very inception of proceedings and positioning cases to withstand judicial scrutiny.

Kaushal Kumar Agrawal serves as a **Faculty Member at NACIN** (National Academy of Customs, Indirect Taxes & Narcotics), contributing to professional capacity building within the tax administration ecosystem. He is a **Taxmann-published author** and the Founder of **TaxByKK.com**, a litigation-focused professional platform. He also conceptualized **TaxByKK.ai**, an AI-powered GST research assistant designed to enhance structured legal research and drafting precision.

Through **TaxByKK.org**, a Tax Litigation Consultation Network comprising over 100 members, he mentors and collaborates with tax professionals across India. His **YouTube platform** is followed by more than 45,000 Chartered Accountants, Advocates, and tax practitioners who seek structured insights into GST and Income Tax litigation.

Beyond courtroom practice, his mission is to strengthen India's tax litigation ecosystem by combining practical advocacy experience, systematic drafting methodology, and intelligent research tools. His training initiatives are built on real litigation exposure — aimed at enabling professionals to transition from compliance-centric work to disciplined, strategy-oriented tax advocacy.

This book reflects that philosophy: law examined through the lens of litigation, precision, and appellate preparedness.

ACKNOWLEDGEMENT

A Heartfelt Thanks to All Who Contributed to Making This Book Possible. I would like to take this opportunity to thank everyone who supported and believed in me while I was learning GST. This experience has been both rewarding and challenging at the same time and I am grateful for all the help I have received. Learning GST has been a great experience and I am pleased to have been able to learn so much in such a short time. It has been both a personal and professional challenge and I am proud to have overcome it. Without the support of my family and professional friends, I don't think I would have been able to learn GST as quickly and as thoroughly as I did. I am thankful for the guidance and support I have received from them and from the experts I have consulted. I look forward to putting my new knowledge to good use.

Structure of our GST books

Volume 1: Basic to Advanced GST Law

Volume 2: Handling GST notices and GST Appeals with draft replies

Volume 3: Practical aspects of GST Refund and IGST Law

Volume 4: Mastering GST in Valuation Rules, ISD, Job Work, Schedule II, Section 11A and SERVICE ACCOUNTING CODE (SAC) with Explanatory Notes

Volume 5: Guide to GST Rates on Services

GST Council Meeting Minutes

VOLUME 4: MASTERING GST

1. Content.....	i
2. Index of CGST Act.....	ii
3. Index of CGST Rules.....	iii
4. Linking Rules and GST Forms.....	iv
5. Index of Service Accounting Code (SAC).....	v
6. Linking of SAC with rate notification and exemption notification.....	viii
7. Index of rate notification.....	ix
8. Index of exemption notification.....	xii
9. Quick Reference Table - CGST Act.....	xiii
10. Quick Reference Table - CGST Rules.....	xiv
11. Linking Chapters of CGST Act and CGST Rules.....	xv

i

Content

Chapters	Pages
1. Valuation Rules.....	1
2. Input Service Distributor.....	42
3. Job Work.....	69
4. Schedule II.....	88
5. Special Cases - Interim Resolution Professional (Section 148).....	131
6. Industry Practice Exemption (Section 11A).....	137
7. Service Accounting Code (SAC) with Explanatory Notes.....	142
8. Circulars relating to classification of goods or services.....	275
9. Track and Trace Mechanism.....	291
10. ISD Slides.....	Annexure 1
11. ITC 04.....	Annexure 2

INDEX OF COVERAGE OF SECTIONS, RULES and FORMS IN THIS BOOK

CGST ACT, 2017

Sections	Title	Relevant Rules	Page No.
	S 2(29): Competent authority		89
	S 2(61): Input Service Distributor		43
S 2	S 2(68): Job work	-	70
	S 2(73): Market value		2
	S 2(116A): Unique Identification Marking		291
S 11A	Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice	-	137
S 15(5)	Special Valuation	-	39
S 19	Taking input tax credit in respect of inputs and capital goods sent for job work	R 45	73
S 20	Manner of distribution of credit by Input Service Distributor	R 39, 54	45
S 21	Manner of recovery of credit distributed in excess	-	56
	Whether S 22(1) is applicable to ISD	-	44
S 22	Explanation to Section 22 (Job worker)	-	75
S 39(4)	Furnishing of return by ISD	Rule 65	55
S 122B	Penalty for failure to comply with track and trace mechanism	-	292
S 143	Job work procedure	R 45	71
S 148	Special Procedure for certain process (IRP)	-	131
S 148A	Track and trace mechanism for certain goods	-	291
	Entry 1		92
	Entry 2		101
	Entry 3		101
	Entry 4		102
Schedule II	Entry 5	-	106
	Entry 6		125
	Entry 7		127
	Tax treatment of Joint Venture		128

iii
CGST RULES, 2017

Rules	Subject	Relevant Section	Page No.
R 27	Value of supply of goods or services where the consideration is not wholly in money	S 15	3
R 28	Value of supply of goods or services or both between distinct or related persons, other than through an agent	S 15	6
R 29	Value of supply of goods made or received through an agent	S 15	15
R 30	Value of supply of goods or services or both based on cost	S 15	16
R 31	Residual method for determination of value of supply of goods or services or both	S 15	16
R 31A	Value of supply in case of lottery, betting, gambling and horse racing	S 15	17
R 31B	Value of supply in case of online gaming including online money gaming	S 15	19
R 31C	Value of supply of actionable claims in case of casino	S 15	19
R 31D	Value of supply of goods on basis of retail sale price	S 15	20
	(1) Determination of value in respect of certain supplies		23
	(2) Value of supply of services in relation to the purchase or sale of foreign currency		23
	(3) Air Travel Agent		25
R 32	(4) Life Insurance Business	S 15	28
	(5) Margin scheme in second hand goods		29
	(6) Valuation in case of voucher		32
	(7) Value of taxable services between distinct person		32
R 32A	Value of supply in cases where Kerala Flood Cess is applicable	S 15	32
R 33	Value of supply of services in case of pure agent	S 15	33
R 34	Rate of exchange of currency, other than Indian rupees, for determination of value	S 15	38
R 35	Value of supply inclusive of IGST, CGST, SGST, UTGST	S 15	38
R 39	Procedure for distribution of input tax credit by Input Service Distributor	S 20	50
R 45	Conditions and restrictions in respect of inputs and capital goods sent to the job worker	S 19, 143	74
R 54(1)	Content of ISD invoice or credit note for distribution of credit	S 31	48
R 54(1A)	Document to be issued by registered person to transfer ITC of common services to ISD for credit distribution	S 31	49
R 65	ISD return [GSTR 6 ^{13th}]. Auto populated details in GSTR 6A	S 39(4)	55
R 138	E Way Bill rules for job work	S 68	75

FORMS

Forms	Subject	Rules
ITC 04	Details of goods/capital goods sent to job worker and received back	R 45(3)
GSTR 06	Return for input service distributor	R 65
GSTR 06A	Details of supplies auto-drafted form	R 59(3), 65

INDEX OF COVERAGE OF SAC IN THIS BOOK

Chapter	Description of services	Page No.
99	All Services	127

Section	Description of services	Page No.
5	Construction services	128
6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services	141
7	Financial and related services; real estate services; and rental and leasing services	158
8	Business and Production Services	175
9	Community, social and personal services and other miscellaneous services	228

Heading	Description of services	Page No.
9954	Construction services	128
9961	Services in wholesale trade	141
9962	Services in retail trade	141
9963	Accommodation, food and beverage services	142
9964	Passenger transport services	144
9965	Goods Transport Services	148
9966	Rental services of transport vehicles without operators	151
9967	Supporting services in transport	152
9968	Postal and courier services	156
9969	Electricity, gas, water and other distribution services	157
9971	Financial and related services	158
9972	Real estate services	167
9973	Leasing or rental services without operator	169
9981	Research and development services	175
9982	Legal and accounting services	178
9983	Other professional, technical and business services	181
9984	Telecommunications, broadcasting and information supply services	198
9985	Support services	204
9986	Support services to agriculture, hunting, forestry, fishing, mining and utilities	213
9987	Maintenance, repair and installation (except construction) services	216
9988	Manufacturing services on physical inputs (goods) owned by others	221
9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services	225
9991	Public administration and other services provided to the community as a whole; compulsory social security services	228
9992	Education services	235
9993	Human health and social care services	238
9994	Sewage and waste collection, treatment and disposal and other environmental protection services	243
9995	Services of membership organisations	247
9996	Recreational, cultural and sporting services	250
9997	Other services	257
9998	Domestic services	257
9999	Services provided by extra-territorial organisations and bodies	259

Linking SAC with

Rate Notification and Exemption Notification

Chapter	Description of services	Rate Notification	Exemption Notification
99	All Services	S. No 39	CGST: S. No. 1 to 9G, 48, 65B IGST: S. No. 1 to 10L, 50, 68B

Section	Description of services	Rate Notification	Exemption Notification
5	Construction services	-	-
6	Distributive Trade Services; Accommodation, Food and Beverage Services; Transport Services; Gas and Electricity Distribution Services	-	-
7	Financial and related services; real estate services; and rental and leasing services	-	-
8	Business and Production Services	-	CGST: S. No. 57 IGST: S. No. 60
9	Community, social and personal services and other miscellaneous services	-	CGST: S. No. 13, 57 IGST: S. No. 14, 60

Heading	Description of services	Rate Notification	Exemption Notification
9954	Construction services	S. No. 3, 38	CGST: S. No. 10, 10A, 11 IGST: S. No. 11, 11A, 12
9961	Services in wholesale trade	S. No. 5	CGST: S. No. 11A, 11B IGST: S. No. 12A, 12AA, 12B
9962	Services in retail trade	S. No. 6	CGST: S. No. 11A, 11B IGST: S. No. 12A, 12B
9963	Accommodation, food and beverage services	S. No. 7	CGST: 12, 13, 13A, 14, 66 IGST: 13, 14, 14A, 15, 69
9964	Passenger transport services	S. No. 8	CGST: 15, 16, 17 IGST: 16, 17, 18
9965	Goods Transport Services	S. No. 9	CGST: S. No. 18, 19, 19A, 19B, 19C, 20, 21, 21A, 21B IGST: S. No. 19, 20, 20A, 20B, 20C, 21, 22, 22B
9966	Rental services of transport vehicles with operators	S. No. 10	CGST: 22 IGST: S. No. 23

9967	Supporting services in transport	S. No. 11	CGST: S. No. 21, 21A, 21B, 23, 23A, 24, 24A, 24B IGST: S. No. 22, 22A, 22B, 24B, 24A, 25, 25A, 25B
9968	Postal and courier services	S. No. 12	CGST: S. No. 24C IGST: S. No. 25C
9969	Electricity, gas, water and other distribution services	S. No. 13	CGST: S. No. 25, 25A IGST: S. No. 26, 26A
9971	Financial and related services	S. No. 15	CGST: S. No. 27, 27A, 28, 29, 29A, 29B, 30, 31, 31A, 31B, 32, 33, 34, 34A, 35, 36, 36A, 37, 38, 39, 39A, 40 IGST: S. No. 27, 28, 28A, 29, 30, 30A, 30B, 31, 32, 32A, 32B, 33, 34, 35, 35A, 36, 37, 37A, 38, 39, 40, 40A, 41, 42
9972	Real estate services	S. No. 16	CGST: S. No. 12, 13, 41, 41A IGST: S. No. 13, 14, 43, 43A
9973	Leasing or rental services without operator	S. No. 17	CGST: S. No. 22, 41B, 42, 43, 64 IGST: S. No. 23, 43B, 44, 45, 67
9981	Research and development services	S. No. 19	CGST: S. No. 44 IGST: S. No. 46
9982	Legal and accounting services	S. No. 20	CGST: S. No. 45 IGST: S. No. 47
9983	Other professional, technical and business services	S. No. 21, 38	CGST: S. No. 46, 47, 47A, 48, 69, 70 IGST: S. No. 48, 49, 49A, 50, 72, 73
9984	Telecommunications, broadcasting and information supply services	S. No. 22	CGST: S. No. 49, 50, 51 IGST: S. No. 51, 52, 53
9985	Support services	S. No. 23	CGST: S. No. 24, 24A, 24B, 39, 52, 52A, 53, 53A, 70 IGST: S. No. 25, 25A, 25B, 40, 54, 54A, 55, 56, 56A, 73
9986	Support services to agriculture, hunting, forestry, fishing, mining and utilities	S. No. 24	CGST: S. No. 25A, 54, 55, 55A IGST: S. No. 26A, 57, 58, 58A
9987	Maintenance, repair and installation (except construction) services	S. No. 25	CGST: – IGST: –
9988	Manufacturing services on physical inputs (goods) owned by others	S. No. 26	CGST: S. No. 57, 58 IGST: S. No. 60, 61
9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services	S. No. 27	CGST: – IGST: –

9991	Public administration and other services provided to the community as a whole; compulsory social security services	S. No. 29	CGST: S. No. 28, 29, 29A, 29B, 30, 31A, 31B, 35, 36, 36A, 37, 38, 40, 41B, 42, 45, 47, 47A, 60, 61, 61A, 63, 64, 65, 65A, 65B IGST: S. No. 29, 30, 30A, 30B, 31, 32A, 32B, 36, 37, 37A, 38, 39, 41, 43B, 44, 47, 49, 49A, 63, 64, 64A, 66, 67, 68, 68A, 68B
9992	Education services	S. No. 30	CGST: S. No. 58, 66, 67, 68, 69, 70, 71, 72 IGST: S. No. 61, 69, 70, 71, 72, 73, 74, 75
9993	Human health and social care services	S. No. 31, 31A	CGST: S. No. 73, 74, 74A IGST: S. No. 76, 77, 77A
9994	Sewage and waste collection, treatment and disposal and other environmental protection services	S. No. 32	CGST: S. No. 75, 76 IGST: S. No. 78, 79
9995	Services of membership organisations	S. No. 33	CGST: S. No. 13, 77, 77A IGST: S. No. 14, 80, 80A
9996	Recreational, cultural and sporting services	S. No. 34	CGST: S. No. 68, 78, 79, 79A, 80, 81, 82, 82A, 82B IGST: S. No. 71, 81, 82, 82A, 83, 84, 85, 85A, 85B
9997	Other services	S. No. 35	CGST: S. No. 62 IGST: S. No. 65
9998	Domestic services	S. No. 36	CGST: - IGST: -
9999	Services provided by extraterritorial organisations and bodies	S. No. 37	CGST: - IGST: -

Index of Rate Notification

(Discussed separately in Vol 5 book)

S. No.	Nature of Services	SAC
3	Construction Services	9954
4, 5	Services in wholesale trade	9961
6	Services in retail trade	9962
7	Accommodation, food and beverage services	9963
8	Passenger transport services	9964
9	Goods Transport Services	9965
10	Rental services of transport vehicles with operators	9966
11	Supporting services in transport	9967
12	Postal and courier services	9968
13	Electricity, gas, water and other distribution services	9969
-	Analysis of terms before reading S. No 15 and 17	-
14, 15	Financial and related services	9971
16	Real estate services	9972
17	Leasing or rental services without operator	9973
18, 19	Research and development services	9981
20	Legal and accounting services	9982
21	Other professional, technical and business services	9983
22	Telecommunications, broadcasting and information supply services	9984
23	Support services	9985
24	Support services to agriculture, hunting, forestry, fishing, mining and utilities	9986
25	Maintenance, repair and installation (except construction) services	9987
26	Manufacturing services on physical inputs (goods) owned by others	9988
27	Other manufacturing services; publishing, printing and reproduction services; materials recovery services	9989
28, 29	Public administration and other services provided to the community as a whole; compulsory social security services	9991
30	Education services	9992
31	Human health and social care services	9993
31A	Hospital rooms	9993
32	Sewage and waste collection, treatment and disposal and other environmental protection services	9994
33	Services of membership organisations	9995
34	Recreational, cultural and sporting services	9996
35	Other services	9997
36	Domestic services	9998
37	Services provided by extraterritorial organisations and bodies	9999
38	Setting and installation of specified plants	9954, 9983, 9987
39	Supply of services by URP other than TDR	99

ix
EXEMPTION NOTIFICATION LISTS
(Discussed separately in Vol 6 book)

CGST	IGST	HEADING	SAC
1	1	Supply of services by Charitable organisation / religious trust	99
2	2	Transfer as a Going Concern	99
3	3	Labour Services to Government	99
3A	3A	Composite supply of Services to Government	99
3B	3B	5 Specific Services to Governmental Authority	99
4	4	Services related to Municipality function	99
5	5	Services related to Panchayat function	99
6	6	Services provided by Government to any person or business entity	99
7	7	Services provided by Government to unregistered person	99
8	8	Services provided by Government to another Government	99
9	9	Services provided by Government to registered entity	99
-	10	Services provided from Non Taxable Territory	99
9A	10A	Admission ticket to FIFA U-17 World Cup 2017	99
9AA	10AA	Admission ticket to FIFA U-17 Women's World Cup 2017	99
9AB	10AB	Admission ticket to AFC Women's Asia Cup 2022	99
9B	10B	Services associated with transit cargo to Nepal and Bhutan	99
9C	10C	Services by Government entity to Government	99
-	10D	Export of Services where place of supply is Nepal or Bhutan	99
9D	10E	Old Age Home run by Govt / Trust	99
-	10F	Services provided from India to outside India by same establishment	99
-	10G	Import of Services by UNO / Specified Organisation	99
-	10H	Import of Services by Foreign Diplomatic Mission or Consular	99
9E	10I	Services provided by Railways of specified services	99
9F	10J	Services provided by inter zone unit under Railways	99
9G	10K	Services provided by SPV to Railways	99
-	10L	Import of Services by Foreign Airline companies	99
10	11	Services of pure labour in relation to individual house (PMAY)	9954
10A	11A	Power connections to farmers for tubewells	9954
11	12	Services of pure labour in relation to single residential unit	9954
11A	12A	Services of Fair Price Shops	9961, 9962
-	12AA	Services by intermediary for supply of goods	9961
11B	12B	Services of Fair Price Shops	9961, 9962
12	13	Renting of Residential Unit	9963, 9972
12A	13A	Hostel Accommodation	9963
13	14	Conduct of religious ceremony / Renting of religious place	9963, 9972, 9995, 999
14	15	Hotel Room Rent Services	9963
15	16	Transportation of passengers by air, bus or radio taxi	9964
16	17	Flight services at a regional connectivity scheme airport (Udan Scheme)	9964
17	18	Passenger Transport Services by rail, vessel or metered taxi	9964
18	19	Services by way of transportation of goods	9965
19	20	Transportation of goods by aircraft from outside India to India	9965
19A	20A	Transportation of goods by aircraft from India to Outside India	9965

19B	20B	Transportation of goods by vessel from India to Outside India	9965
19C	20C	Satellite launching services	9965
20	21	Transportation of specified goods by rail or vessel	9965
21	22	Transportation of specified goods by GTA	9965, 9967
21A	22A	Transportation services by GTA to specified unregistered person	9965, 9967
21B	22B	Transportation services by GTA to specified registered person	9965, 9967
22	23	Hire Services of motor vehicle to specified entity	9966, 9973
23	24	Toll payment for accessing road or bridge	9967
23A	24A	Annuity payment for accessing road or bridge	9967
24	25	Services relating to rice	9967, 9985
24A	25A	Warehousing services to minor forest produce	9967, 9985
24B	25B	Storage services of cereals, fruits and vegetables	9967, 9985
24C	25C	Services relating to posts	9968
25	26	Services by transmission or distribution electricity companies	9969
25A	26A	Services by providing metering equipment on rent etc in relation to electricity	9969, 9986
26	27	Services by the Reserve Bank of India	9971
27	28	Services in form of interest from any person & Inter Bank forex transactions	9971
27A	28A	Interest earned from Basic Saving Bank Deposit	9971
28	29	Services of life insurance business provided under National Pension System	9971, 9991
29	30	Services of life insurance business provided by Army, Naval and Air Force Group Insurance Funds	9971, 9991
29A	30A	Services of life insurance business provided by Naval Group Insurance Fund	9971, 9991
29B	30B	Services of life insurance business provided by Central Armed Police Forces	9971, 9991
30	31	Services by ESI	9971, 9991
31	32	Services by EPFO	9971
31A	32A	Services by Coal Mines Provident Fund Organisation	9971, 9991
31B	32B	Services by NPS	9971, 9991
32	33	Services by IRDA	9971
33	34	Services by SEBI	9971
34	35	Services rendered through credit card	9971
34A	35A	Guaranteeing Services by CG/SG/UT to their undertaking	9971
35	36	Services of general insurance business under specified schemes	9971, 9991
36	37	Services of life insurance business under specified schemes	9971, 9991
36A	37A	Services of re-insurance	9971, 9991
36B	37B	Insurance service provided from Motor Vehicle Accident Fund	9971, 9991
37	38	Collection services under Atal Pension Yojna	9971, 9991
38	39	Collection services under Pension scheme of State Governments	9971, 9991
39	40	Services of business facilitator / business correspondent of banks / insurance companies	9971, 9985
39A	40A	Services by International Financial Services Centre (IFSC)	9971
40	41	Insurance services where total premium paid by the CG/SG or UT	9971, 9991
-	42	Services received by RBI	9971

41	43	Lease rental of industrial plots	9972
41A	43A	TDR related to residential apartment	9972
41B	43B	Long term lease related to residential apartment	9972
42	44	Telecom Service	9973, 9991
43	45	Services of leasing of wagons, coaches, locos by IRFC to Indian Railways	9973
44	46	Services provided by an incubatee	9981
44A	46A	R & D grants	9981
45	47	Advocate Services	9982, 9991
46	48	Health care of animals or birds	9983
47	49	Specified statutory services	9983, 9991
47A	49A	Service provided by FSSAI	9983, 9991
48	50	Service provided by Incubators	9983, 99
49	51	Service provided by Independent journalist, PTI or UNI	9984
50	52	Service provided by Public Libraries	9984
51	53	Service provided by GSTN	9984
52	54	Tour operator service performed wholly outside India	9985
52A	54A	Tour operator service performed partly in India and partly outside India	9985
-	55	Business exhibition held outside India	9985
53	56	Sponsorship of sporting events organised by specified associations	9985
53A	56A	Fumigation in a warehouse of agricultural produce	9985
54	57	Services relating to Agriculture	9986
55	58	Job work in relation to cultivation of plants and rearing of animals	9986
55A	58A	Artificial insemination of livestock	9986
56	59	Slaughtering of animals	9988
57	60	Service in relation to fruits and vegetables	9988, 998, 999
58	61	Services by way of cold chain knowledge dissemination	9988, 9992
59	62	Foreign diplomatic mission	9999
60	63	Religious pilgrimage service	9991
61	64	Passport, visa, death and birth service	9991
61A	64A	National Permit Service	9991
62	65	Tolerating service	9991, 9997
63	66	Right to use natural resources to an individual farmer	9991
64	67	Right to use natural resources before 01.04.2016	9991, 9973
65	68	Merchant Overtime Service	9991
65A	68A	RTI service	9991
65B	68B	Excess royalty collection service	9991, 99
66	69	Education Service	9992, 9963
66A	69A	Affiliation granted by CBSE to schools	9992, 9963
67	70	Services provided by IIM	9992
68	71	Player, referee, umpire, coach or team manager service	9992, 9996
69	72	Service provided by National Skill Development Corporation	9992, 9983
70	73	Services of assessing bodies under Skill Development Initiative Scheme	9983, 9985, 9992
71	74	Services provided by training providers	9992
72	75	Training services provided to Govt.	9992

73	76	Cord blood banks service	9993
74	77	Health Care Service	9993
74A	77A	Rehabilitation professionals service	9993
75	78	Bio-medical waste treatment service	9994
76	79	Public conveniences service	9994
77	80	Mutual Benefit Service	9995
77A	80A	Unincorporated body providing service to it's own members	9995
78	81	Folk or classical artist service	9996
79	82	Admission ticket to museum, national park, wildlife sanctuary, tiger reserve or zoo	9996
79A	82A	Admission ticket to protected monument	9996
80	83	Training or coaching in recreational activities or sports	9996
81	84	Admission ticket to circus, drama, award function, sporting event or planetarium	9996
82	85	Admission ticket to FIFA U-17 World Cup 2017	9996
82A	85A	Admission ticket to FIFA U-17 Women's World Cup 2017	9996
82B	85B	Admission ticket to AFC Women's Asia Cup 2022	9996

QUICK REFERENCE TABLE

CGST ACT, 2017

Chapters	Subject	Sections	Rules	Forms
I	Preliminary	S 1 & 2	-	-
II	Administration	S 3 to 6	-	-
III	Levy and Collection of Tax	S 7 to 11	R 3 to 7	CMP 01 to 08
IV	Time & Value of Supply	S 12 to 15	R 27 to 35	-
V	Input Tax Credit	S 16 to 21	R 36 to 45	ITC 1 to 4
VI	Registration	S 22 to 30	R 8 to 26	REG 1 to 31
VII	Tax Invoice, Debit & Credit Notes	S 31 to 34	R 46 to 55A	INV 1
VIII	Accounts and Records	S 35 & 36	R 56 to 58	SRM I to SRM IV
IX	Returns	S 37 to 48	R 59 to 84	GSTR 1 to 11
X	Payment of Tax	S 49 to 53A	R 85 to 88C	PMT 1 to 9
XI	Refunds	S 54 to 58	R 89 to 97A	RFD 1 to 11
XII	Assessment	S 59 to 64	R 98 to 100	ASMT 1 to 18
XIII	Audit	S 65 & 66	R 101 & 102	ADT 1 to 4
XIV	Inspection, Search, Seizure and Arrest	S 67 to 72	R 55, 55A, 138 to 138F, 139 to 141	INS 1 to 5 EWB 01 to 06 MOV 01 to 11
XV	Demands and Recovery	S 73 to 84	E 142 to 161	DRC 1 to 25
XVI	Liability to pay in certain cases	S 85 to 94	R 160	-
XVII	Advance Ruling	S 95 to 106	R 103 to 107A	ARA 1 to 3
XVIII	Appeals and Revisions	S 107 to 121	R 108 to 116	APL 1 to 8
XIX	Offences and Penalties	S 122 to 138	R 142 & 162	CPD 01 & 02
XX	Transitional Provisions	S 139 to 142	R 24, 117 to 121, 142A	TRAN 1 & 2
XXI	Miscellaneous	S 143 to 174	R 45, 122 to 137, 142	-

Schedules	Subject
Schedule I	Activities to be treated as supply even if made without consideration
Schedule II	Activities or transactions to be treated as supply of goods or supply of services
Schedule III	Activities which shall be treated neither as a supply of goods nor a supply of services

QUICK REFERENCE TABLE

CGST RULES, 2017

Chapters	Subject	Rules	Relevant Sections	Relevant Forms
I	Preliminary	R 1 & 2	-	-
II	Composition (Levy)	R 3 to 7	S 10	CMP 01 to 08
III	Registration	R 8 to 26	S 25 to 30, 51, 52, 139	REG 01 to 31
IV	Determination of value of supply	R 27 to 35	S 15	-
V	Input Tax Credit	R 36 to 45	S 16 to 20, 143	ITC 01 to 04
VI	Tax Invoice, Debit & Credit Notes	R 46 to 55A	S 20, 31, 34, 68	INV 01
VII	Accounts and Records	R 56 to 58	S 35 & 36	SRM I to SRM IV
VIII	Returns	R 59 to 84	S 37 to 39, S 42 to 45, 48, 51, 52, 55	GSTR 01 to 11
IX	Payment of Tax	R 85 to 88C	S 49, 49A, 49B, 53A	PMT 01 to 09
X	Refund	R 89 to 97A	S 54 to 58	RFD 01 to 11
XI	Assessment and Audit	R 98 to 102	S 60 to 66	ASMT 01 to 18 & ADT 01 to 04
XII	Advance Ruling	R 103 to 107A	S 49, S 96 to 98 S 100 to 102	ARA 01 to 03
XIII	Appeals and Revision	R 108 to 116	S 107 & 108, S 112 & 113, S 116 to 118	APL 01 to 08
XIV	Transitional Provisions	R 117 to 121	S 140 to 142	TRAN 01 & 02
XV	Anti-Profiteering	R 122 to 137	S 171	-
XVI	E-Way Rules	R 138 to 138F	S 68	EWB 01 to 06
XVII	Inspection, Search, Seizure & Arrest	R 139 to 141	S 67	INS 01 to 05
XVIII	Demands and Recovery	R 142 to 161	S 49, 52, 62 to 64, 73 to 76, 79, 80, 83, 84, 88, 122 to 125, 127, 129, 130, 140, 142 & 161	DRC 01 to 25 MOV 01 to 11
XIX	Offences and Penalties	R 162	S 138	CPD 01 & 02

Linking Chapters of

CGST Act, 2017 and CGST Rules, 2017

CGST Act	Description	CGST Rules	Description
I	Preliminary ^{Vol 1 and 2}	I	Preliminary
II	Administration ^{Vol 2}	-	-
III	Levy and Collection of Tax ^{Vol 1}	II	Composition Levy ^{Vol 1}
IV	Time and value of supply ^{Vol 1}	IV	Determination of value of supply ^{Vol 4}
V	Input Tax Credit ^{Vol 1}	V	Input Tax Credit ^{Vol 1}
VI	Registration ^{Vol 1}	III	Registration ^{Vol 1}
VII	Tax Invoice, Debit & Credit Notes ^{Vol 1}	VI	Tax Invoice, Debit & Credit Notes ^{Vol 1}
VIII	Accounts and Records ^{Vol 2}	VII	Accounts and Records ^{Vol 2}
IX	Returns ^{Vol 1}	VIII	Returns ^{Vol 1}
X	Payment of Tax ^{Vol 1}	IX	Payment of Tax ^{Vol 1}
XI	Refunds ^{Vol 3}	X	Refunds ^{Vol 3}
XII	Assessment ^{Vol 2}	XI	Assessment ^{Vol 2}
XIII	Audit ^{Vol 2}	XI	Audit ^{Vol 2}
XIV	Inspection, Search, Seizure and Arrest ^{Vol 2}	XVI	E Way Rules ^{Vol 1}
		XVII	Inspection, Search, Seizure and Arrest ^{Vol 2}
XV	Demands and Recovery ^{Vol 2}	XVIII	Demands and Recovery ^{Vol 2}
XVI	Liability to pay in certain cases ^{Vol 2}	XVIII	Demands and Recovery ^{Vol 2}
XVII	Advance Ruling ^{Vol 2}	XII	Advance Ruling ^{Vol 2}
XVIII	Appeals and Revisions ^{Vol 2}	XIII	Appeals and Revisions ^{Vol 2}
XIX	Offences and Penalties ^{Vol 2}	XIX	Offences and Penalties ^{Vol 2}
XX	Transitional Provisions ^{Vol 2}	XIV	Transitional Provisions ^{Vol 2}
XXI	Miscellaneous ^{Vol 1 and 2}	XV	Anti Profiteering ^{Vol 2}

Blank Page