

# CA INTERMEDIATE GST SECTIONS LIST



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Ace the Exam, Embrace the Journey

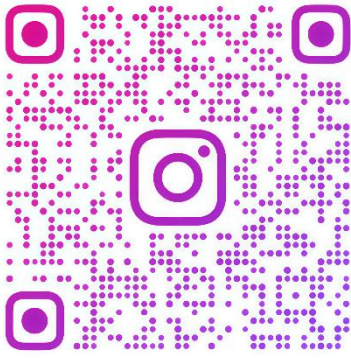
## CGST Act

- **Section 7** – Supply
- **Section 8** – Composite & Mixed Supply
- **Section 9** – Charging section
- **Section 10** – Composition Levy
- **Section 11** – Exemptions
- **Section 12** – TOS of SOG
- **Section 13** – TOS of SOG
- **Section 14** – X
- **Section 15** – Value of Supply
- **Section 16** – Eligibility and conditions of ITC
- **Section 17(5)** – Block credit
- **Section 18** – Switching
- **Section 19, 20, 21** – X
- **Section 22** – Threshold for Registration
- **Section 23** – Non applicability of Registration
- **Section 24** – Compulsory Registration
- **Section 25** – Procedure for Registration
- **Section 26** – Deemed Registration
- **Section 27** – Registration of CTP & NCTP
- **Section 28** – Amendment in Registration
- **Section 29** – Cancellation of Registration
- **Section 30** – Revocation of Cancellation
- **Section 31** – Tax Invoice, Vouchers, Debit Note, Credit Note
- **Section 32** – Prohibition on excess collection of Tax
- **Section 33** – Tax to be mentioned separately in documents
- **Section 34** – Debit note, Credit note
- **Section 35, 36** – Accounts & Records
- **Section 37 to 48** – Return
- **Section 49** – Payment of Tax
- **Section 50** – Interest
- **Section 51** – TDS
- **Section 52** – TCS

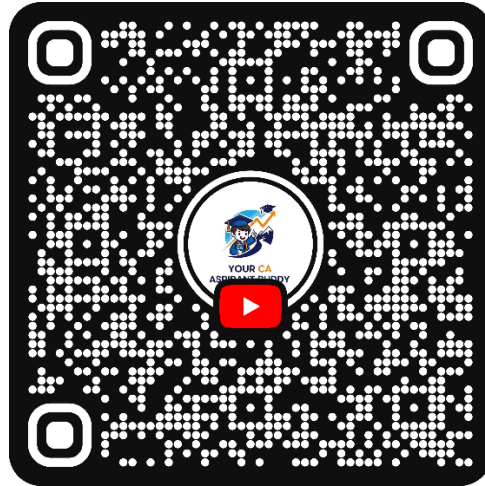
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## IGST Act

- **Section 5** – Charging section
  - **Section 6** – Exemption of IGST
  - **Section 7** – Inter-State Supply
  - **Section 8** – Intra-State supply
  - **Section 9** – Territorial Water
  - **Section 10** – POS of Goods
  - **Section 11** – X
  - **Section 12** – POS of Services
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