

Index- IBS IDT



Index

<u>S.N.</u>	<u>Relevant Chapter/Topic</u>	<u>Page No.</u>
	<u>Part-A Goods and Services Taxes</u>	
	<u>GST Introduction</u>	
1	Constitutional Provisions	2
2	Non-Taxable Supply	4
3	GST Council	5
	<u>Supply under GST</u>	
4	Definition of Supply	7
5	Definition of Goods and Services and Consideration	8
6	Definition of Business	9
7	Special Circumstances related to Goods and Services	9
8	Special Circumstances related to Consideration	10
9	Schedule-1 "Supply without Consideration"	10-13
10	Definitions of Related Person	11
11	Schedule-III "Negative List"	13
12	Schedule-II "Determining supply of Goods or services"	15
13	Composite Supply and Mixed Supply	18
14	Taxability of Joint venture and Tenancy premium	20
	<u>Charge under GST</u>	
15	Charging Section-9 of CGST and Section-5 of IGST Act	22
16	Reverse charging mechanism (RCM) in case of Services	23-26
17	Reverse charging mechanism (RCM) in case of Goods	27-28
18	Electronic commerce operator (ECO)- Notified Services	28-29
19	Composition Scheme (Section-10(1) and 10(2) or 10(2A))	30
20	Specified Rates for composition scheme and Calculation of turnover	32-33
	<u>Time of Supply</u>	
21	TOS in case of Goods under (FCM)/ (RCM)- Section-12	34
22	Due Date of issue of invoice in case of Goods - Section-31	34

23	TOS in case of Services under (FCM)/ (RCM)- Section-13	35
24	Due Date of issue of invoice in case of Services - Section-31	36
25	TOS in case of Vouchers, interest, late fees etc. or residual cases	37
26	Change in Rate of Tax	37-38
	<u>Value of Supply</u>	
27	Value of supply as per Section-15 and Adjustment in transaction price	39-41
28	Exclusions under Section-15(3) i.e., Discount	42
29	Del-Crede Agent - Value of Supply	43
30	Valuation Rules- 27 (not wholly in money), 28 (related part), 29 (Principal-agent) and Rule 30-31	44-45
31	Value of Supply for corporate guarantee and personal guarantee	46
32	Rule 31A Value in case of lottery/ Betting/ gambling/ horse-racing	46
33	Rule 31B/C Value in case of online money gaming and Casino	47
34	Value in case of Purchase or sale of forex	47
35	Value in case of Air Ticket Booking and Life insurance	49
36	Value in case of second-hand goods and vouchers coupons etc.	49
37	Rule 33 Value in case of Pure Agent	49-51
	<u>Exemption under GST</u>	
38	Exemption Related to Charitable and Religious Activities	52-54
39	Exemption Related to Agriculture Sector	54-55
40	Exemption Related to Education Sector	55-58
41	Exemption Related to Health Care Sector	58-59
42	Exemption Related to leasing and renting Services	60
43	Exemption Related to Government services	60-63
44	Exemption Related to Services provided to Government	64
45	Exemption Related to Construction sector	65
46	Exemption Related to Passenger Transportation	65-66
47	Exemption Related to Goods Transportation	67-68
48	Exemption Related to Banks and Financial Services	68
49	Exemption Related to Insurance business and Pension business	69
50	Exemption Related to Legal Services	70
51	Exemption Related to Sports and Entertainment	71

52	Exemption Related to Training and Skill Development	72
53	Other exemptions	72-74
54	Services exempted exclusively under IGST	74-75
	<u>Place of Supply</u>	
55	Inter State and Intra State Supply	77
56	Place of Supply of Goods other than Import/Export (Section-10)	78
57	Place of Supply of Goods in case of Import/Export (Section-11)	79
58	Place of Supply in case of Services	79
59	Specific Cases under Section-12	80-83
60	Specific Cases under Section-13	83-86
	<u>Import and Export under GST</u>	
61	Taxability of Import of Goods and Services	88-89
62	OIDAR Services	89-90
63	Definition of Export of Goods and Services	90
64	Establishment of Distinct Person	91
65	Rule 96A- Bond/LUT Procedure	91-92
66	Zero Rated Supply- On payment of Tax or under Bond/LUT	93
67	Deemed Export	93
68	Merchant Export	94
	<u>Input Tax credit</u>	
69	Conditions to Avail ITC	96-99
70	Blocked Credit u/s 17(5)	100-103
71	Rule-42 Apportionment of Common ITC on Input and Input services	104-106
72	Rule-42 Apportionment of Common ITC on Capital Goods	107-109
73	Special Treatment in case change in use from common to exempt/taxable or vice versa in case of capital goods	109-110
74	Special option for banks or financial institution	110
75	Special Cases enabling availment of credit on stock or capital goods	111-112
76	Special Cases enabling Reversal of credit on stock or capital goods	112-113
77	Transfer of ITC in case of Change in constitution	113-114
78	Input Service distributor (ISD)	114-117
79	Utilisation of ITC	117-119

80	Rule-86B - Restriction on use of ITC	119-121
81	Job work Compliance	121-123
	<u>Registration</u>	
82	Person liable to register and Aggregate turnover for the same (Section-22)	124-126
83	Compulsory Registration (Section-24)	126-127
84	Person not liable for registration (Section-23)	127
85	GSTN, When to apply, Effective date of registration and special points	128-129
86	Procedure for Registration	129-131
87	Casual Taxable person (CTP) and Non-Resident taxable person (NRTP)	132
88	Amendment or cancellation of Registration	133
89	Suspension of Registration	134
90	Revocation of cancellation of registration	135
91	Unique Identification Number (UIN)	135
	<u>Payment of Tax and TDS and TCS</u>	
92	Electronic Cash ledger- Deposit, Transfer etc.	137
93	Electronic Credit Ledger	138
94	Electronic Liability Ledger	139
95	Interest under section 50	139-142
96	Tax deduction at source i.e. who will deduct, who is not required, when, how much and Procedure	143-144
97	Tax collection at source i.e. who will collect, who is not required, when, how much and Procedure	145-146
	<u>Account and Records and E-way Bill</u>	
98	Accounts and Records to be maintained	147-148
99	Manner and Period of maintaining account and records	148-149
100	Requirement of E-Way Bill	149
101	Who will Generate E-Way bill	151
102	Process to generate and Validity of E-way bill	152
103	Transfer, Extension or cancellation	153
104	Where E-Way Bill not required	154
105	Blocking E-way Bill Facility	155
	<u>Tax Invoices, Debit Note and Credit Note</u>	
106	Basic about invoice i.e., HSN, No. of copies, not mandatory, bill of supply etc.	157-158

107	E-invoicing	158-160
108	Dynamic QR code	160
109	Revised Tax Invoice	161
110	Delivery Challan	161
111	Documents other than Invoice permitted	162
112	Credit Note and Debit Note	162-163
	<u>Return</u>	
113	GSTR-1, GSTR-3B	164-165
114	All other returns i.e., GSTR-4 to 9C	166
115	First Return and Final return	166-167
116	Quarterly return monthly Payment Scheme (QRMP) and IFF Facility	167-168
117	Goods and Service tax Practitioners (GSTPs)	169
	<u>Refund Under GST</u>	
118	Common points i.e., Minimum refund, documentary evidence etc.	170
119	Time limit to apply and Relevant Date	171-172
120	Refund in case of Export/Supply to SEZ (Zero rated) on payment of IGST	173
121	Refund in case of Deemed Export	174
122	Refund of Unutilised ITC (Zero rated supply under Bond/LUT) Rule- 89(4)	175-178
123	Refund of Unutilised ITC (Inverted duty structure) Rule- 89(5)	180-182
124	Maximum Refund permissible in case rule 89(4) and 89(5)	183
125	Refund in case of CTP/NRTP	183
126	Refund to UN Bodies and Embassies	183
127	Non recovery of sale proceeds in case of export	184
128	Procedure for granting Refund claim	185
129	Interest on delayed refund	186
130	Unjust Enrichment and Exception to it	186-187
	<u>Assessment and Audit</u>	
131	Self-assessment and provisional assessment and Interest in such case	188
132	Scrutiny Assessment	189
133	Assessment of Non-filers (Best Judgement)	190
134	Assessment of Unregistered person (Best Judgement)	190-191
135	Summary Assessment	191

136	Audit u/s 65 and 66	192
	<u>Inspection, Search, Seizure and Arrest</u>	
137	Search powers, principals to follow, safeguards	193-194
138	Arrest- When can be arrested , safeguard	195
139	Power to summon and safeguard	195-196
140	Access to Business Premise (Section-71)	196
	<u>Demand and Recovery</u>	
141	Section-73 and Section-74 and special points related to same	198-200
142	Special points related to Self-assessed tax and collected not paid	200
143	Tax collected but not paid (Section-76)	201
144	Tax wrongly collected and paid to <i>CG/SG</i>	201
145	Initiating Recovery Proceeding and Method of Recovery (Section-78,79)	201-202
146	Payment of Tax in Instalment (Monthly)	202
147	Transfer of Property after amount due	203
148	Provisional Attachment	203
	<u>Offence and Penalties and Ethical Aspects under GST</u>	
149	Penalty for 21 Offences (Section 122(1))	204
150	Penalty in case of bogus transaction for consultant (Section 122(1A))	205
151	Penalty for Electronic commerce operator (Section 122(1B))	206
152	Penalty u/s 122(2) and 122(3) and General Penalty u/s 125	206-207
153	General Norms related to penalty (Section 126)	207
154	Penalty in case Detention and Seizure (Section 129)	207-208
155	Penalty in case Confiscation of Goods and Services (Section 130)	208-209
156	Punishment (Jail) for offence u/s 132	209-210
157	Cognizable and Non-Cognizable offences	211
158	Offences by companies, HUF, Trust, firm, LLP etc.	211-212
159	Compounding of Offences by commissioner	212-213
160	Fundamental principal and professional ethic for <i>CAs</i>	214
161	Various Certification By CAs in GST	215-216
162	Role and consideration by <i>CAs</i> in special audits	217
	<u>Appeal and Revision</u>	
163	Cross Empowerment of Officers	218-219

164	Appeal to Appellate authority by assesses and Pre-deposit for the same	219
165	Appeal By Department	220
166	Appeal Process	220
167	Revisional Authority	221
168	Appeal to Appellate Tribunal (GSTAT)	222-223
169	Production of Additional Evidence	223
170	Authorised representative	224
171	Non-Appeal to Reduce litigation (Section-120)	224
172	Non-Appealable Decision/Orders	225
173	Appeal to High court and Supreme court	225
	<u>Advance Ruling</u>	
174	Question for which advance ruling can be sought	226
175	Advance ruling authority and process of advance ruling	226-228
	<u>Liability to Pay in Certain Cases</u>	
176	In case of sale, gift, lease, hire, licence and Principal Agent	229
177	Liabilities in case of liquidation and Director's Liability	229
178	Liability of Partners of Firm	230
179	Other cases	230-231
	<u>Miscellaneous Provisions</u>	
180	Rectifications (Section-161)	232
181	Service of Notice (Section-169)	232
182	Anti-Profiteering Measures (Section-171)	233-234
	<u>Part-B Customs Act and FTP</u>	
	<u>Basics and Types of Duties</u>	
1	Definition of Import, Export, India, Indian Custom Water	1
2	Basic Custom Duty (Standard and preferential rate)	2
3	Additional Duties 3(1), 3(3), 3(5)	3
4	Protective and Safeguard duty	4
5	Countervailing duty on subsidized articles	4
6	Anti-Dumping Duty	5-6
7	Common points for countervailing and antidumping duty	6-8
8	IGST u/s 3(7) and GST compensation cess u/s 3(9) and Assessable value	8

	for the same	
9	Social Welfare surcharges (SWS) and others	8-9
	<u>Levy and Exemption</u>	
10	Definition of Derelict, Jetsam, Flotsam, wreck	10
11	Denaturing and Mutilation of goods	10
12	Exemptions (General and Special)	11
13	Exemption for Permanent import (export for Repair, export on incentive)	12-13
14	Exemption for Temporary import (import for repair, reprocess etc.)	13
15	Custom (Import of goods at concessional rate) rules 2022	13-16
16	No duty on Pilfered Goods (Section-13)	16
17	Remission of duty on Lost or destroyed goods (Section-23)	16-17
18	Remission of duty on relinquishment of title of goods (Section-23)	17
19	Abatement of duty on damaged or destroyed goods (Section-22)	17-18
20	Export duty on clearance from DTA to SEZ	18
	<u>Classification of Goods</u>	
21	Format of Tariff and chapter notes, section notes	19
22	Rule-1 Heading, section, chapter notes	20
23	Rule-2(a) Incomplete and Unfinished goods	20
24	Rule-2(b) Mixture having material or substance	21
25	Rule-3(a) Specific over General	21
26	Rule-3(b) Essential character principal	21
27	Rule-3(c) Later the better	21
28	Rule-4 Akin Rule	22
29	Rule-5 Packing Material	22
30	Rule-6 Subheading comparison	22
31	Project Import and judicial decisions	22-23
	<u>Valuation under Customs</u>	
32	International Trade terms (FOB, FAS, CIF)	24
33	Relevant date for determining rate of duty and Tariff valuation	24
34	Relevant date for determining rate of Exchange	24-25
35	Custom Valuation (Import) Rules, 2007	
	• Rule-3 Method of Valuation (Transaction Price)	25

	• Definition of Related Person	26
	• Rule 10(1) Optional Additions (Commission, royalty, design etc.)	27
	• Rule 10(2) Compulsory Additions (Transport and insurance etc.)	28-30
	• Rule 4 and 5 Transaction value of Identical or similar goods	31
	• Rule-7 Deductive value method	31
	• Rule-8 Computed value method (Cost Based)	32
	• Rule-9 Residual Method and Rule-12 PO has doubt	33
36	Export Valuation Rules	33-34
	<u>Importation and Exportation and Baggage Rules</u>	
37	Importation Procedure	
	• Arrival and Landing of aircraft/vessel (Section-29)	36
	• Delivery of arrival manifest, import manifest, import report	36
	• Delivery of Passengers or crew arrival manifest	37
	• Section 31-34 and Boat Note (Section-35)	37
	• Filing Bill of Entry (BOE) (Section-46)	38
	• Deferred Payment Terms	39
	• Payment through electronic cash ledger (Section-51)	40
	• Disposal of Goods not cleared (Section-48)	41
37	Exportation Procedure	
	• Requirement before unloading goods (Section-39,40)	41
	• Delivery of Departure manifest, Export manifest	41
	• Shipping Bill or Bill of Export (Section-50)	42
38	Assessment and Provisional Assessment and Interest thereof	43-44
39	Audit	45
40	Procedure for Postal or courier- Rate of duty	45
41	Provisions related to stores	45-46
42	Basics about baggage	46
43	Rule 3 and 4 General duty-free baggage allowance (GFA)	47
44	Rule 5 Jewellery Allowance	48
45	Rule 6 Transfer of Residence	48-49
46	Unaccompanied Baggage and Crew Baggage	49
47	Temporary detention of Baggage	50

48	Transit and Transshipment	50-51
49	Annexure-I, Annexure-II, Annexure-III	51-52
	<u>Warehousing</u>	
50	Basics and Types of warehouses , Types and Value of Bonds	53-54
51	Exchange rate, Rate of duty, owner's rights	54
52	Manufacture operation on warehoused goods and wastage	55-56
53	Circumstance of Improper removal of goods from warehouse	56
	<u>Refund</u>	
54	Time Limit and Relevant Date and Minimum refund and documents	57
55	Refund of duty if goods found defective or not as per specification	58
56	Unjust Enrichment and exception to it	58-59
57	Interest on delayed refund	59
	<u>Foreign Trade Policy</u>	
58	Basics about FTP	61
59	Status Holder Certification	62
60	Developing district as export Hubs	62
61	Advance Authorisation	63-64
62	Advance Authorisation for Annual Requirement	64
63	Duty free import Authorisation	64
64	RODTEP	65
65	EPCG Scheme	65
66	EOU/EHTP/BTP/STPs	66
67	Deemed Export	67
68	Samples and Gifts	67
69	Waste/Scrap	68
70	Merchant Exporter (Third party exporter)	68

This Index is Based on Handwritten Concept Notes released for May-24 at below link

[IDT Concept Notes for May 24](#)