

## List of Sections GST

*Section 1 – Short Title, extent and commencement*

*Section 2 – Definitions*

*Section 3 – Officers under GST Act.*

*Section 4 – Appointment of officers.*

*Section 5 – Powers of officers under GST*

*Section 6 – Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances*

*Section 7 – Scope of supply under GST Regime*

*Section 8 – Tax liability on composite and mixed supplies*

*Section 9 – Levy and collection.*

*Section 10 – Composition levy*

*Section 11 – Power to grant Exemption*

*Section 12 – Time of Supply of Goods*

*Section 13 – Time of Supply of Services*

*Section 14 – Change in rate of tax in respect of supply of goods or services*

*Section 15 – Value of Taxable Supply*

*Section 16 – Eligibility and conditions for taking input tax credit*

*Section 17 – Apportionment of credit and blocked credits*

*Section 18 – Availability of credit in special circumstances*

*Section 19 – Taking input tax credit in respect of inputs and capital goods sent for job work.*

*Section 20 – Manner of distribution of credit by Input Service Distributor*

*Section 21 – Manner of recovery of credit distributed in excess*

*Section 22 – Persons liable for registration*

*Section 23 – Persons not liable for registration.*

*Section 24 – Compulsory registration in certain cases.*

*Section 25 – Procedure for registration.*

*Section 26 – Deemed registration*

*Section 27 – Special provisions relating to casual taxable person and non-resident taxable person.*

*Section 28 – Amendment of registration.*

*Section 29 – Cancellation of registration.*

*Section 30 – Revocation of cancellation of registration.*

*Section 31 – Tax invoice.*

*Section 32 – Prohibition of unauthorised collection of tax.*

*Section 33 – Amount of tax to be indicated in tax invoice and other documents.*

*Section 34 – Credit and debit notes.*

*Section 35 – Accounts and other records.*

*Section 36 – Period of retention of accounts.*

*Section 37 – Furnishing details of outward supplies.*

*Section 38 – Furnishing details of inward supplies.*

*Section 39 – Furnishing of returns.*

*Section 40 – First return.*

*Section 41 – Claim of input tax credit and provisional acceptance thereof.*

*Section 42 – Matching, reversal and reclaim of input tax credit.*

*Section 43 – Matching, reversal and reclaim of reduction in output tax liability*

*Section 44 – Annual return*

*Section 45 – Final return.*

*Section 46 – Notice to return defaulters*

*Section 47 – Levy of late fee.*

*Section 48 – Goods and services tax practitioners.*

*Section 49 – Payment of tax, interest, penalty and other amounts.*

*Section 50 – Interest on delayed payment of tax.*

*Section 51 – Tax deduction at source.*

*Section 52 – Collection of tax at source*

*Section 53 – Transfer of input tax credit.*

*Section 54 – Refund of tax.*

*Section 55 – Refund in certain cases*

*Section 56 – Interest on delayed refunds.*

*Section 57 – Consumer Welfare Fund*

*Section 58 – Utilisation of Fund.*

*Section 59 – Self assessment.*

*Section 60 – Provisional assessment.*

*Section 61 – Scrutiny of returns.*

*Section 62 – Assessment of non-filers of returns.*

*Section 63 – Assessment of unregistered persons.*

*Section 64 – Summary assessment in certain special cases.*

*Section 65 – Audit by tax authorities.*

*Section 66 – Special audit.*

*Section 67 – Power of inspection, search and seizure.*

*Section 68 – Inspection of goods in movement.*

*Section 69 – Power to arrest.*

*Section 70 – Power to summon persons to give evidence and produce documents.*

*Section 71 – Access to business premises*

*Section 72 – Officers to assist proper officers.*

*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 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 75 – General provisions relating to determination of tax.*

*Section 76 – Tax collected but not paid to Government.*

*Section 77 – Tax wrongfully collected and paid to Central Government or State Government.*

*Section 78 – Initiation of recovery proceedings.*

*Section 79 – Recovery of tax.*

*Section 80 – Payment of tax and other amount in instalments*

*Section 81 – Transfer of property to be void in certain cases.*

*Section 82 – Tax to be first charge on property.*

*Section 83 – Provisional attachment to protect revenue in certain cases.*

*Section 84 – Continuation and validation of certain recovery proceedings.*

*Section 85 – Liability in case of transfer of business.*

*Section 86 – Liability of agent and principal*

*Section 87 – Liability in case of amalgamation or merger of companies*

*Section 88 – Liability in case of company in liquidation.*

*Section 89 – Liability of directors of private company*

*Section 90 – Liability of partners of firm to pay tax.*

*Section 91 – Liability of guardians, trustees, etc.*

*Section 92 – Liability of Court of Wards, etc.*

*Section 93 – Special provisions regarding liability to pay tax, interest or penalty in certain cases.*

*Section 94 – Liability in other cases.*

*Section 95 – Definitions of Advance ruling*

*Section 96 – Authority for advance ruling.*

*Section 97 – Application for advance ruling*

*Section 98 – Procedure on receipt of application*

*Section 99 – Appellate Authority for Advance Ruling*

*Section 100 – Appeal to Appellate Authority*

*Section 101 – Orders of Appellate Authority*

*Section 102 – Rectification of advance ruling.*

*Section 103 – Applicability of advance ruling.*

*Section 104 – Advance ruling to be void in certain circumstances.*

*Section 105 – Powers of Authority and Appellate Authority*

*Section 106 – Procedure of Authority and Appellate Authority*

*Section 107 – Appeals to Appellate Authority.*

*Section 108 – Powers of Revisional Authority.*

*Section 109 – Constitution of Appellate Tribunal and Benches thereof.*

*Section 110 – President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.*

*Section 111 – Procedure before Appellate Tribunal.*

*Section 112 – Appeals to Appellate Tribunal.*

*Section 113 – Orders of Appellate Tribunal.*

*Section 114 – Financial and administrative powers of President.*

*Section 115 – Interest on refund of amount paid for admission of appeal.*

*Section 116 – Appearance by authorised representative.*

*Section 117 – Appeal to High Court*

*Section 118 – Appeal to Supreme Court.*

*Section 119 – Sums due to be paid notwithstanding appeal, etc.*

*Section 120 – Appeal not to be filed in certain cases.*

*Section 121 – Nonappealable decisions and orders.*

*Section 122 – Penalty for certain offences.*

*Section 123 – Penalty for failure to furnish information return.*

*Section 124 – Fine for failure to furnish statistics.*

*Section 125 – General penalty.*

*Section 126 – General disciplines related to penalty.*

*Section 127 – Power to impose penalty in certain cases.*

*Section 128 – Power to waive penalty or fee or both*

*Section 129 – Detention, seizure and release of goods and conveyances in transit.*

*Section 130 – Confiscation of goods or conveyances and levy of penalty*

*Section 131 – Confiscation or penalty not to interfere with other punishments*

*Section 132 – Punishment for certain offences.*

*Section 133 – Liability of officers and certain other persons.*

*Section 134 – Cognizance of offences.*

*Section 135 – Presumption of culpable mental state.*

*Section 136 – Relevancy of statements under certain circumstances.*

*Section 137 – Offences by companies.*

*Section 138 – Compounding of offences.*

*Section 139 – Migration of existing taxpayers.*

*Section 140 – Transitional arrangements for input tax credit.*

*Section 141 – Transitional provisions relating to job work.*

*Section 142 – Miscellaneous transitional provisions.*

*Section 143 – Job work procedure.*

*Section 144 – Presumption as to documents in certain cases.*

*Section 145 – Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.*

*Section 146 – Common Portal.*  
*Section 147 – Deemed exports.*  
*Section 148 – Special procedure for certain processes.*  
*Section 149 – Goods and services tax compliance rating*  
*Section 150 – Obligation to furnish information return.*  
*Section 151 – Power to collect statistics.*  
*Section 152 – Bar on disclosure of information*  
*Section 153 – Taking assistance from an expert.*  
*Section 154 – Power to take samples.*  
*Section 155 – Burden of proof.*  
*Section 156 – Persons deemed to be public servants.*  
*Section 157 – Protection of action taken under this Act*  
*Section 158 – Disclosure of information by a public servant.*  
*Section 159 – Publication of information in respect of persons in certain cases.*  
*Section 160 – Assessment proceedings, etc., not to be invalid on certain grounds.*  
*Section 161 – Rectification of errors apparent on the face of record.*  
*Section 162 – Bar on jurisdiction of civil courts*  
*Section 163 – Levy of fee.*  
*Section 164 – Power of Government to make rules*  
*Section 165 – Power to make regulations.*  
*Section 166 – Laying of rules, regulations and notifications.*  
*Section 167 – Delegation of powers.*  
*Section 168 – Power to issue instructions or directions.*  
*Section 169 – Service of notice in certain circumstances.*  
*Section 170 – Rounding off of tax, etc.*  
*Section 171 – Antiprofitereering measure.*  
*Section 172 – Removal of difficulties.*  
*Section 173 – Amendment of Act 32 of 1994.*  
*Section 174 – Repeal and saving.*