Administration in India.

- Center
  - Legislative organ [law making organ]
    - ⇓ **Parliament** (Head = president.)
      - Losabha ⇓ (M.P)
      - Rajyasabha ⇓
      - Parliament committees.
  - Executive organ [Administrative organ]
    - ⇓ **Central Govt.** (Head = P.M.)
      - ⇓ **Dept of Revenue** (Head = F.M.)
        - CBDT. [ ]
        - CBIC [Central Board of Indirect taxes & customs]
          - ⇓ GST Dept.
            1) P. Chief Comm.
            2) Chief Comm.
            3) P. Comm.
            4) Comm.
            5) Additional Comm
            6) Joint Comm.
            7) Assistant Comm.
            8) Deputy Comm.
            9) Inspectors.
            10) Suprintendent.
  - Judicial organ [Interpretative organ]
    - ⇓ **Court**
      - $\boxed{\text{SC}}$ ⇒ decision of S.C. is a Law
      - ⇓ $\boxed{\text{H.C}}$
      - ⇓ Appellate Tribunals.
      - ⇓ Comm (Appeals)
- State. ×

India [GST Act]

⇓

UT.

State legislature
(विधानसभा)
⇓
State - 28

Intra-state supply
CGST ✓
SGST ✓

U.T.
⇓
No state legislature
⇓
UT. - 5

Intra-state
CGST
UTGST.

UT.

UT + state legislature
e.g. → Delhi.
→ Puducherry.
→ J&K
⇓
GST Law = It is treated as state.

CGST ✓
SGST ✓

Taxability on Goods in Special Cases.

Goods totally out of levy of GST.
[i.e. Goods Subject to Excise & VAT/CST]

1) Petroleum products.

a) Petroleum crude
b) High Speed diesel
c) motor Spirit
d) ATF.
e) Natural Gas

Manufacture
↳ Central Excise duty.

Sale
→ Intra → VAT
or
→ Inter → CST

2) Al. liquor for H.C.

manufacture
↳ State Excise

sale
→ Intra → VAT.
→ Inter → CST.

Goods Subject to Excise & GST.

1) Tobacco & tobacco product
↳ Manufacture
↳ central Excise.
↳ Sale / Supply
Intra → CGST / SGST.
Inter → IGST.

Note: No VAT / CST.

2). Opium, narcotics etc.
↳ Manufacture
↳ state Excise
↳ Sale / Supply
Intra - CGST / SGST
Inter - IGST.

Goods Subject on GST.

⇓

All other goods or Service are Subject to GST.

Entertainment tax.

&

levied by state Govt.

⇓

Subsumed in GST.

levied by Local body

⇓

It is not subsumed in GST.

therefore it is still payable in addition to GST.

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VII

List I. Union list. ×

List II state list. ×

List III Concurrent list. ×

GST

New Article

246A

⇓

for GST.

CGST → Central Govt

SGST → 28 states + 3 = 31 state

UTGST → 5 UT.

IGST? → Parliament

(Inter-state)

Sec 9(1): charging section

- Levy
  - Charge
    - CGST / SGST } Sec 9(1) → All Intra-state Supply.
    - IGST } Sec 5(1) → All Inter-state Supply.
    - of goods or Services or both.
  - Value ⇓ Sec15
  - Rate ⇓
    - CGST = Max 20%.
    - SGST = Max 20%.
    - IGST = Max 40%.
- Collection ⇓ In a manner as prescribed
- Person liable to pay tax ⇓ Taxable Person.

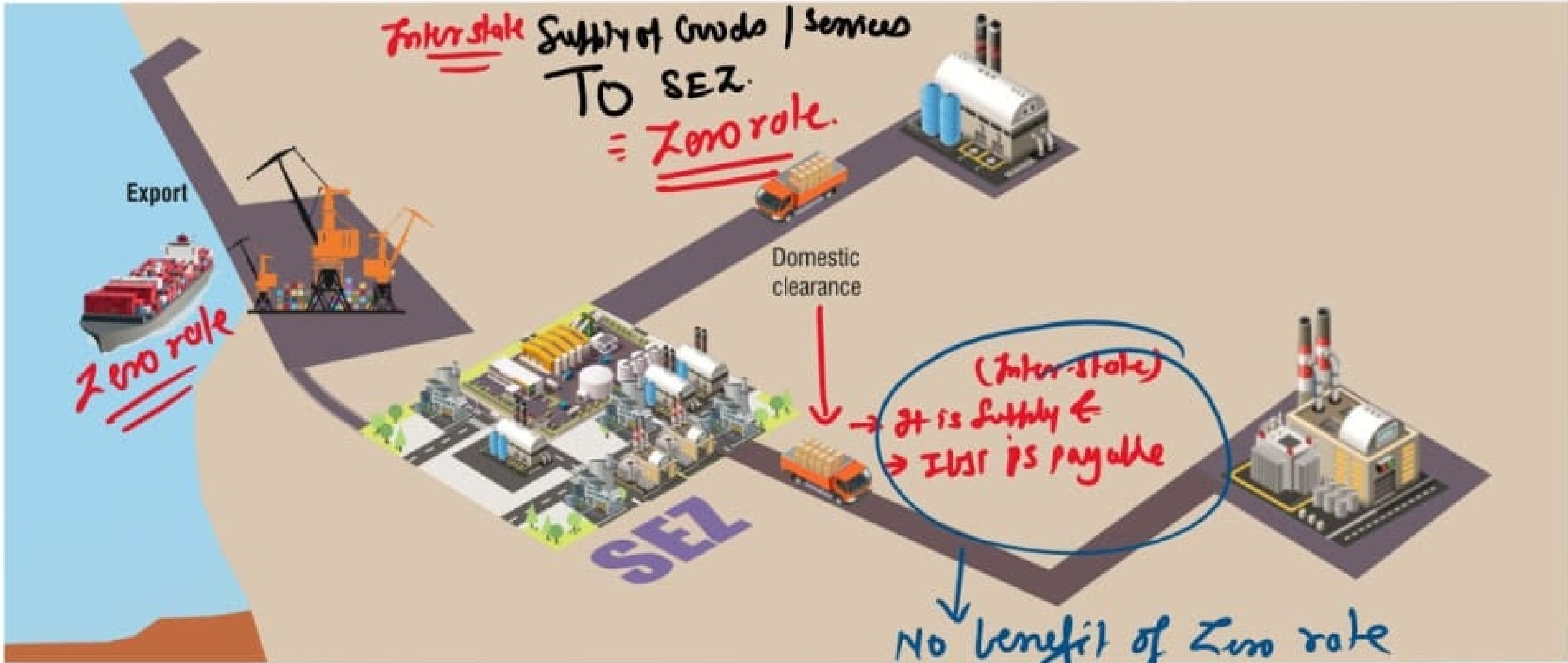
<u>Except</u> ⇒ Al liquor for human Consumption

9(2) | 5(2) ⇒ for following goods GST is leviable when recommendation is given by Council

1. Petroleum crude
2. High Speed diesel.
3. Motor Spirit
4. natural gas
5. ATF

= Non Taxable Supply i.e No levy of GST.

SUPPLY TO OR FROM SEZ



No benefit of Zero rate